

# PUTNAM COUNTY BOARD OF COUNTY COMMISSIONERS FY 2018-2019 ANNUAL BUDGET



“Serving you, meeting today’s challenges and focusing on the future”





**PUTNAM COUNTY, FLORIDA**  
**Budget FY 2018/2019**  
**OCTOBER 1, 2018 through SEPTEMBER 30, 2019**

***BOARD of COUNTY COMMISSIONERS***

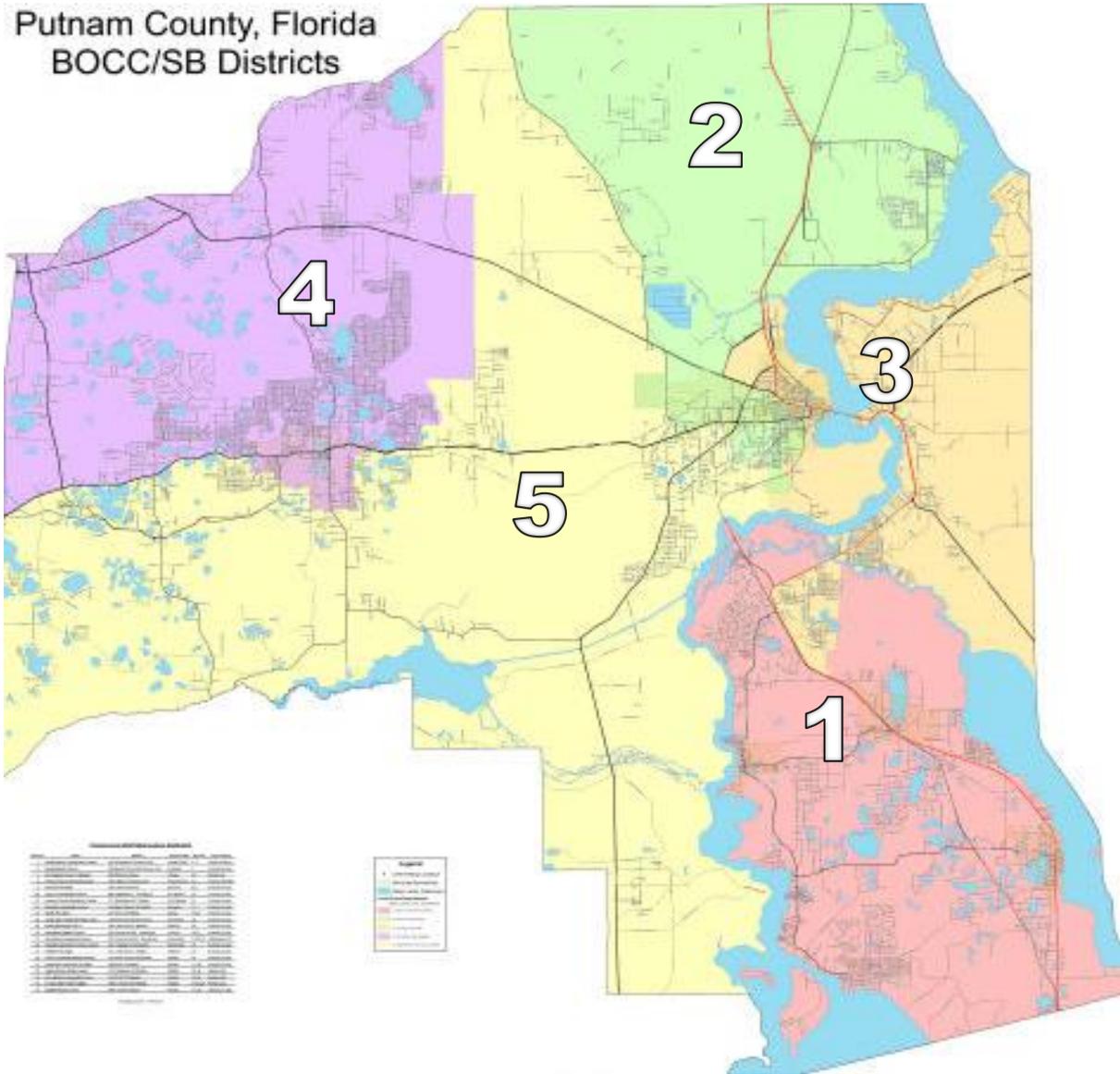
<i>District 1</i>	<i>Bill Pickens</i>
<i>District 2</i>	<i>Chip Laibl</i>
<i>District 3</i>	<i>Terry Turner</i>
<i>District 4</i>	<i>Larry Harvey, Chairman</i>
<i>District 5</i>	<i>Buddy Goddard, Vice Chairman</i>

***ELECTED OFFICIALS***

*Tim Smith, Clerk of Court*  
*Tim Parker, Property Appraiser*  
*Homer "Gator" DeLoach III, Sheriff*  
*Charles L. Overturf III, Supervisor of Elections*  
*Linda Myers, Tax Collector*

*County Administrator: Terry Suggs*  
*Deputy County Administrator: Matt Reynolds*  
*Director, Office of Management and Budget: M. Stacie Poppell, CPA*

## District Commission Map and Commissioners



### BOARD of COUNTY COMMISSIONERS

*District 1*



*Bill Pickens*

*District 2*



*Chip Laibl*

*District 3*



*Terry Turner*

*District 4*



*Larry Harvey*

*District 5*



*Buddy Goddard*

**LISTING OF PUTNAM COUNTY DEPARTMENTS AND DIRECTORS**

<b>County Administration</b>	<b>Terry Suggs, County Administrator Matt Reynolds, Deputy County Administrator</b>
<b>County Attorney</b>	<b>Stacey Manning, Esq.</b>
<b>County Extension/Ag Center</b>	<b>Sharon Treen, Director</b>
<b>Emergency Management</b>	<b>Ryan Simpson, Interim Director</b>
<b>Emergency Services</b>	<b>Quin Romay, Chief</b>
<b>Fleet Maintenance</b>	<b>Bill Rulon, Director</b>
<b>General Services</b>	<b>Malissa Dillon, Director</b>
<b>Human Resources</b>	<b>Laurie Parker, Interim Director</b>
<b>Information Technology</b>	<b>Bob Stender, Director</b>
<b>Libraries</b>	<b>Stella Brown, Interim Director</b>
<b>Office of Management and Budget</b>	<b>M. Stacie Poppell, CPA, Director</b>
<b>Parks and Recreation</b>	<b>Angela Whisnant, Director</b>
<b>Planning and Development</b>	<b>John Cioffi, Director</b>
<b>Public Works/Utilities</b>	<b>Press Tompkins, Director</b>
<b>Solid Waste/Landfill</b>	<b>Larry Gast, Director</b>
<b>Veteran Services</b>	<b>Richard Williams, Officer</b>

## **Reader's Guide to the Budget Document**

This Reader's Guide explains the contents of the 2018/2019 Putnam County budget document. As the budget document is a large and complex piece of work, this guide aims to separate and explain individual pieces that make up the entirety of the document.

### **Introduction**

This section introduces the current elected officials, administrative and department leaders and provides a reader's guide and table of contents.

### **Overview (Section A)**

This section shares information about the county's mission and values, provides an overview of its demographics, and provides a brief synopsis of the county's history.

### **Summaries (Section B)**

In this section, the focus is looking at the budget in its entirety. Budget summaries are provided. How the budget is developed is discussed.

### **Budget Detail (Section C)**

This section looks at the budget in greater detail.

### **Capital Improvement Plan (Section D)**

This section provides the five-year capital improvement plan.

### **Debt Overview (Section E)**

This section discusses county debt.

### **Glossary (Section F)**

This section explains terms and acronyms used within the budget book.

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## **County Mission, Vision, and Values**

### County Mission Statement:

“Serving you, meeting today’s challenges and focusing on the future”

### County Vision Statement:

“To make Putnam County local government the most responsive and effective government in Florida, while making Putnam County the best place to live, work, and raise a family.”

### County Values:

Integrity • Teamwork • Accountability • Diversity • Compassion • Leadership • Community

## **Strategic Initiatives**

Communicate, inform and educate openly and effectively

Deliver services in a professional, respectful and courteous manner

Demonstrate honesty and integrity in all actions

Value all contributions of our culturally diverse communities and customers

Achieve results through teamwork

Foster a positive, "can do" attitude

Encourage and support innovation

Practice long-range planning

Provide solutions to challenges

## **Brief History of Putnam County**

Putnam County is located in north central Florida between the Atlantic Ocean and the Gulf of Mexico, and encompasses approximately 827 square miles. In January 1849, the County was established, and the County Seat formed at Palatka in January 1853. Palatka is located on the St. John's River. Palatka used this major water transportation and commerce center until a fire in 1884 destroyed the majority of the downtown/riverfront area. Today, the river has changed for recreational boating and fishing, as are the numerous large and small lakes located throughout the County.

Putnam County is a rural county with an estimated population of 74,364 (per the Census Bureau 2016) and 73,176 (per the 2017 estimate from the state's office of Economic and Demographic Research). It is located in between major cities of St. Augustine to the east and Gainesville to the west. The County is growing very slowly and quite recently has lost population, but nonetheless, it is expected to accelerate its growth pattern with increased economic development and some spill-over from the surrounding counties. As testimony to its rural nature, approximately 79% of the population continues to live outside of the five incorporated areas. Volunteer Fire Departments, along with one regional full-time fire department, provide fire protection (except for the City of Palatka). A second regional full-time fire department will be constructed in 2019 and a third is planned for the future. Of the nearly 1,640 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 as well—Clerk of Court, Sheriff, Tax Collector, Property Appraiser, and Supervisor of Elections—having their own specific areas of responsibility. All members have four-year terms

of office. The Tax Collector is a “fee officer,” completely funding the operation from fees collected in the performance of her duties. The Clerk’s office is funded by fees and supplemental support from the Board of County Commissioners. The remaining officials, who may collect minimal fees for 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 following years. One exception to this is for court-related activities of the Clerk of Courts. Under Revision 7 of 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 deficiencies.

The largest taxpayer in the County is Georgia Pacific, a manufacturer of tissue, pulp, paper, packaging, building products and related chemicals, contributing about 9.3% of total ad valorem taxes. The top ten taxpayers, including Georgia Pacific, contribute approximately 27.9% of the County ad valorem taxes. Ten years ago, this number was closer to 23%.

The Putnam County School District, with approximately 1,500 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 about 850 employees.



## Putnam County at a Glance

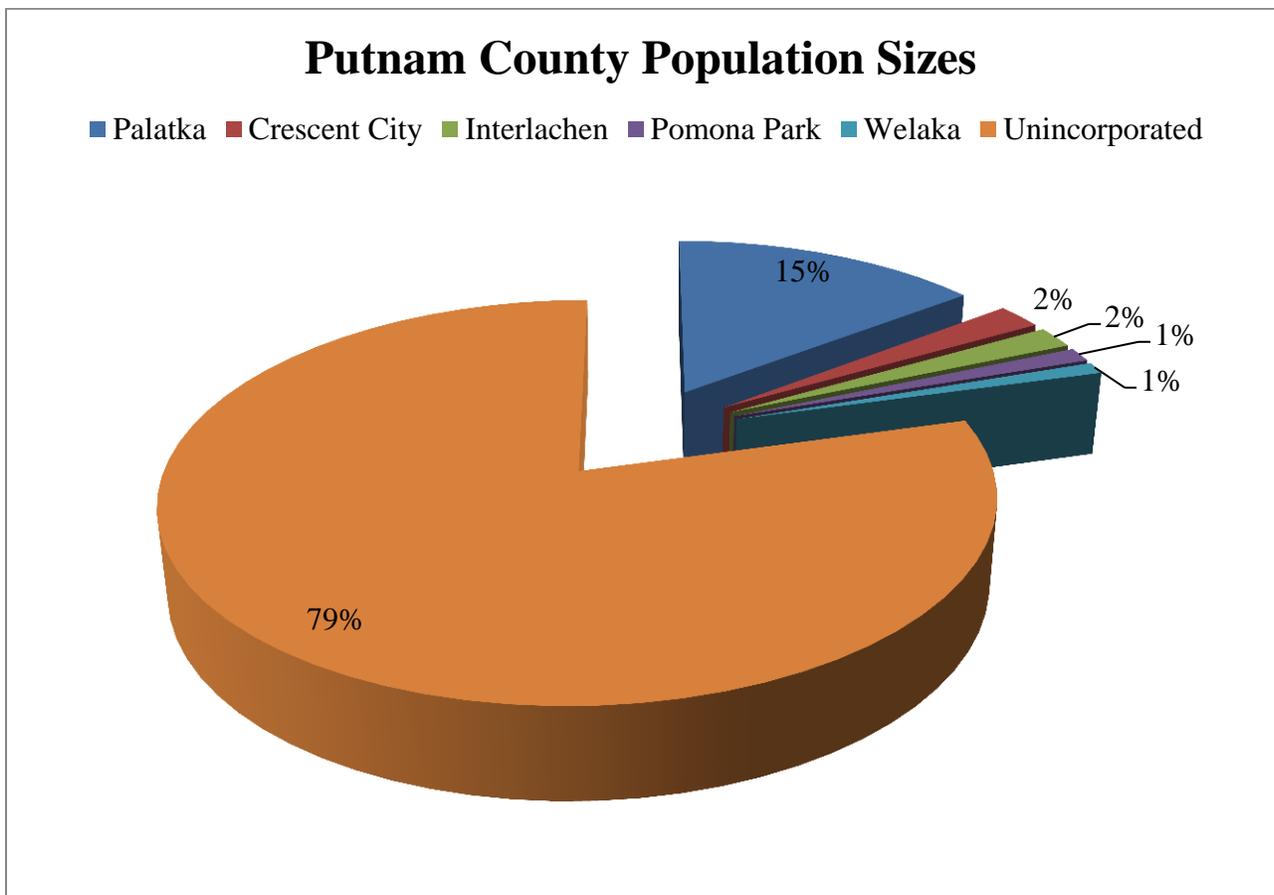
### Population and Age Demographics

Putnam County is the 39<sup>th</sup> most populous county in Florida with less than 0.4% of the state's total population. Currently, according to the Florida Office of Economic and Demographic Research, the county has an estimated population of **73,176** people, which has been on a decreasing trend since 2010 at an overall rate of 1.9%. This research shows that there will be minimal growth in the county by 2020 at a rate of 0.9% and at 0.8% by 2025. Approximately 22.6% of the population is under 18 years old, while about 18.9% are 65 years or older. This means that adults between the ages of 18 and 64 make up about 58.5% of the population.

Estimated population sizes of the incorporated areas of the County:

Palatka (10, 662), Crescent City (1,555), Interlachen (1,334), Pomona Park (873), Welaka (717).

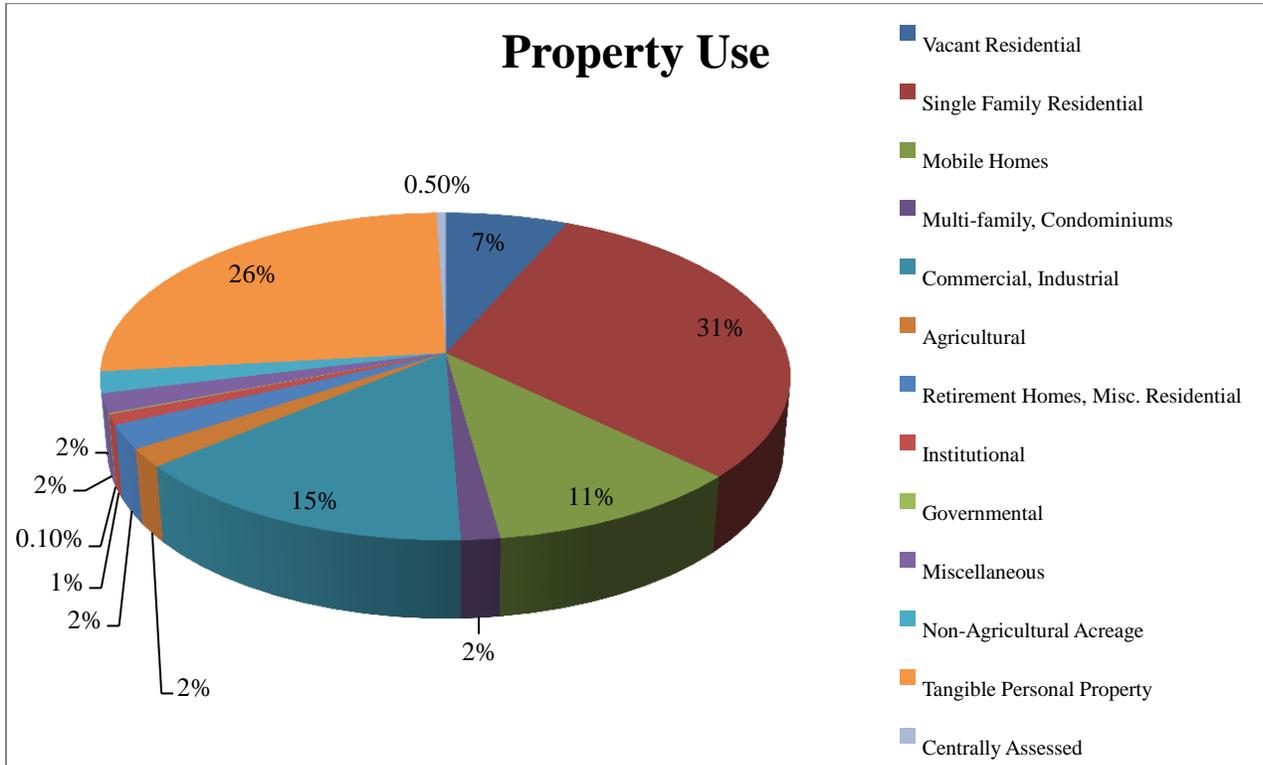
Unincorporated area of the County: 58,025.



**Housing**

The October 2018 median home value in Putnam County is \$110,200, a 29% increase over the previous October. Below are percentages of taxable value—including tangible personal property:

<b>PROPERTY USE</b>	<b>2016 Taxable Value FOR OPERATING PURPOSES (\$)</b> <small>(most current published as of December 11, 2018)</small>	<b>PERCENT (%) OF TOTAL (ROUNDED TO NEAREST TENTH)</b>
Vacant Residential	223,133,210	6.6%
Single Family Residential	1,034,351,323	30.6%
Mobile Homes	359,175,886	10.6%
Multi-family, Condominiums	55,630,489	1.6%
Commercial, Industrial	490,865,196	14.5%
Agricultural	61,714,420	1.8%
Retirement Homes, Misc. Residential	80,087,038	2.4%
Institutional	32,440,953	1.0%
Governmental	3,770,158	0.1%
Miscellaneous	64,964,722	1.9%
Non-Agricultural Acreage	71,402,628	2.1%
Tangible Personal Property	888,284,877	26.3%
Centrally Assessed	17,035,641	0.5%
<b>TOTAL</b>	<b>3,382,856,541</b>	<b>100.0%</b>



### Putnam County Top Ten Tax Payers

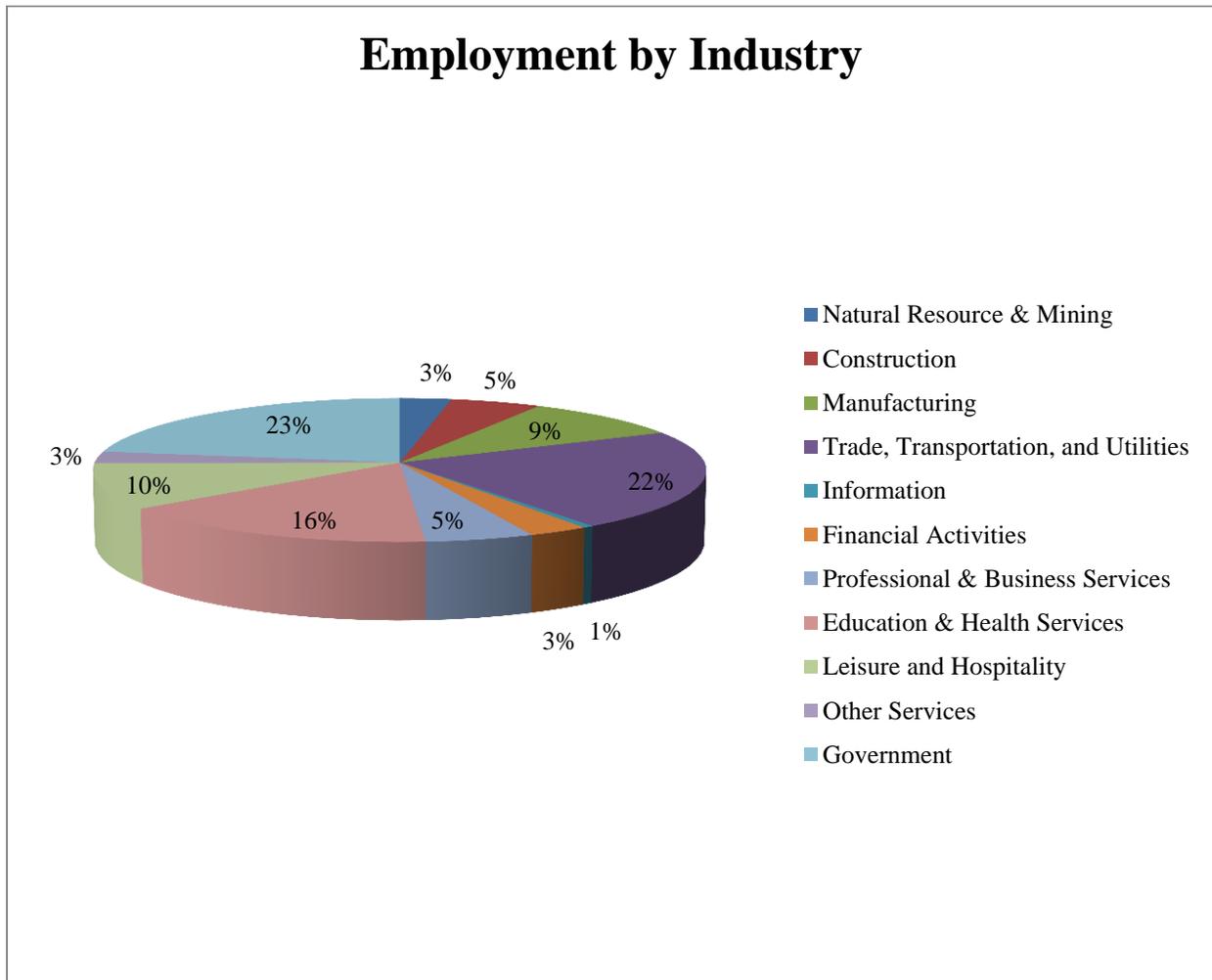
Prepared from the 2017 Final TaxRoll—December 20,2017

Name	Total Taxable Value	Percent (%) of Total Taxable Value
Georgia Pacific, Corp.	326,139,894	9.3
Seminole Electric Coop, Inc.	276,780,676	7.9
Florida Power & Light Co.	154,868,399	4.4
Continental Palatka (aka Lafarge Gypsum)	107,115,151	3.1
Clay Electric Cooperative	47,739,449	1.4
Putnam Community Medical Center	17,890,593	0.5
Wal-Mart Stores East LP	14,234,980	0.4
CSX Transportation, Inc.	12,870,193	0.4
9520 Bonita Beach Road LLC	12,581,810	0.4
Bellsouth Telecommunications	10,014,966	0.3
<b>Total</b>	<b>980,236,111</b>	<b>27.9</b>

*Putnam County Total Taxable Value*  
3,510,663,594

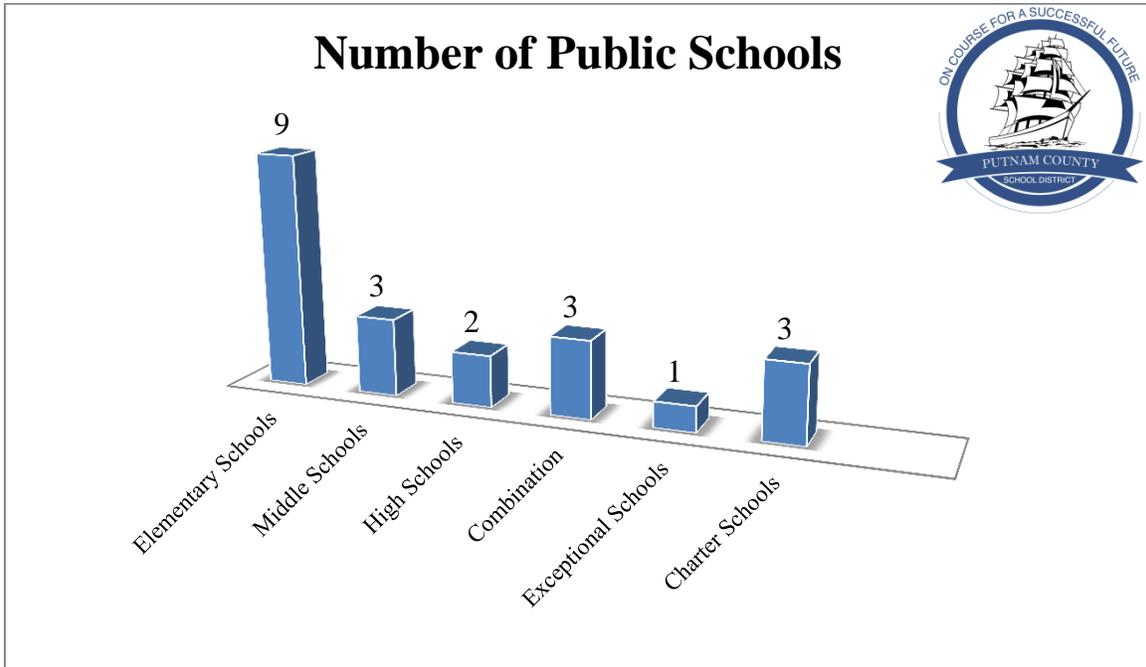
## Employment & Income

In 2018, the total employment of the county sat at 25,724, with a 4.1% unemployment rate. The total labor force rests at 26,812. The three largest employers of the county are: 1) government services; 2) trade, transportation, and utilities; and 3) education and health services. The labor force (ages 18 and older) makes up about 48% of the total population. The average annual wage is about \$36, 868. The top three numbers of establishments are composed of: 1) trade, transportation, and utilities (22.0%), 2) professional and business services (13.2%), and 3) education and health services (13.2%). In 2017, personal income in Putnam County was at \$2.28 million, up 16.6% from 2012. Per capita personal income was about \$31,057, up 15.7% from 2012. The median household income was around \$33, 003, while the median family income is near \$41,155. The percentage of poverty for all ages is at 21.5%, those under 18 is at 36.1%, and ages 5-17 is at 36.6%.



**Education**

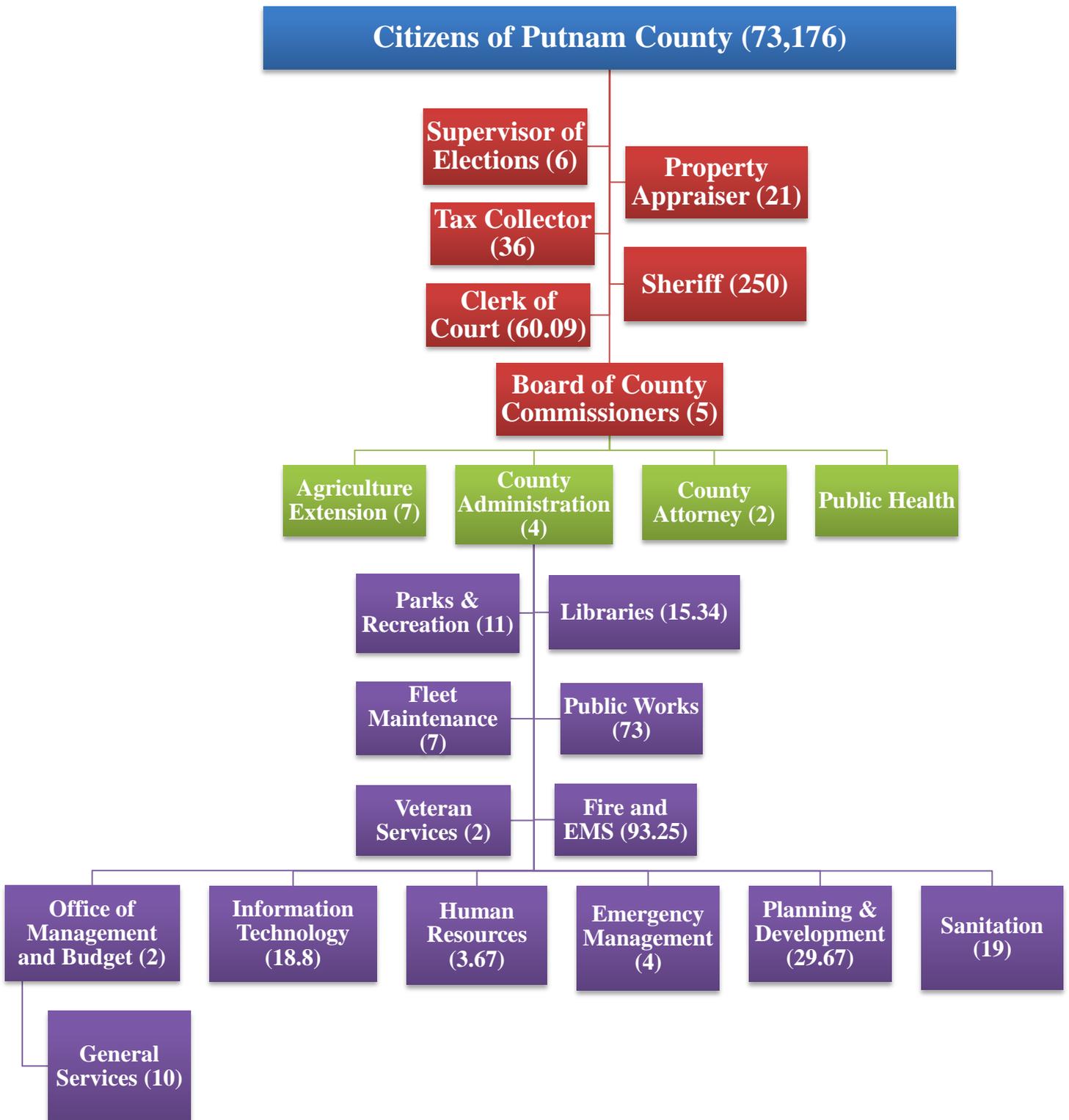
Putnam County Schools are one of a kind, serving over 10,800 students. The average student: teacher ratio is 16:1. The high school graduation rate is at 72.2%, only 10 points away from the Florida high school graduate rate of 82.3%. Here is a breakdown of the number of schools in the county:



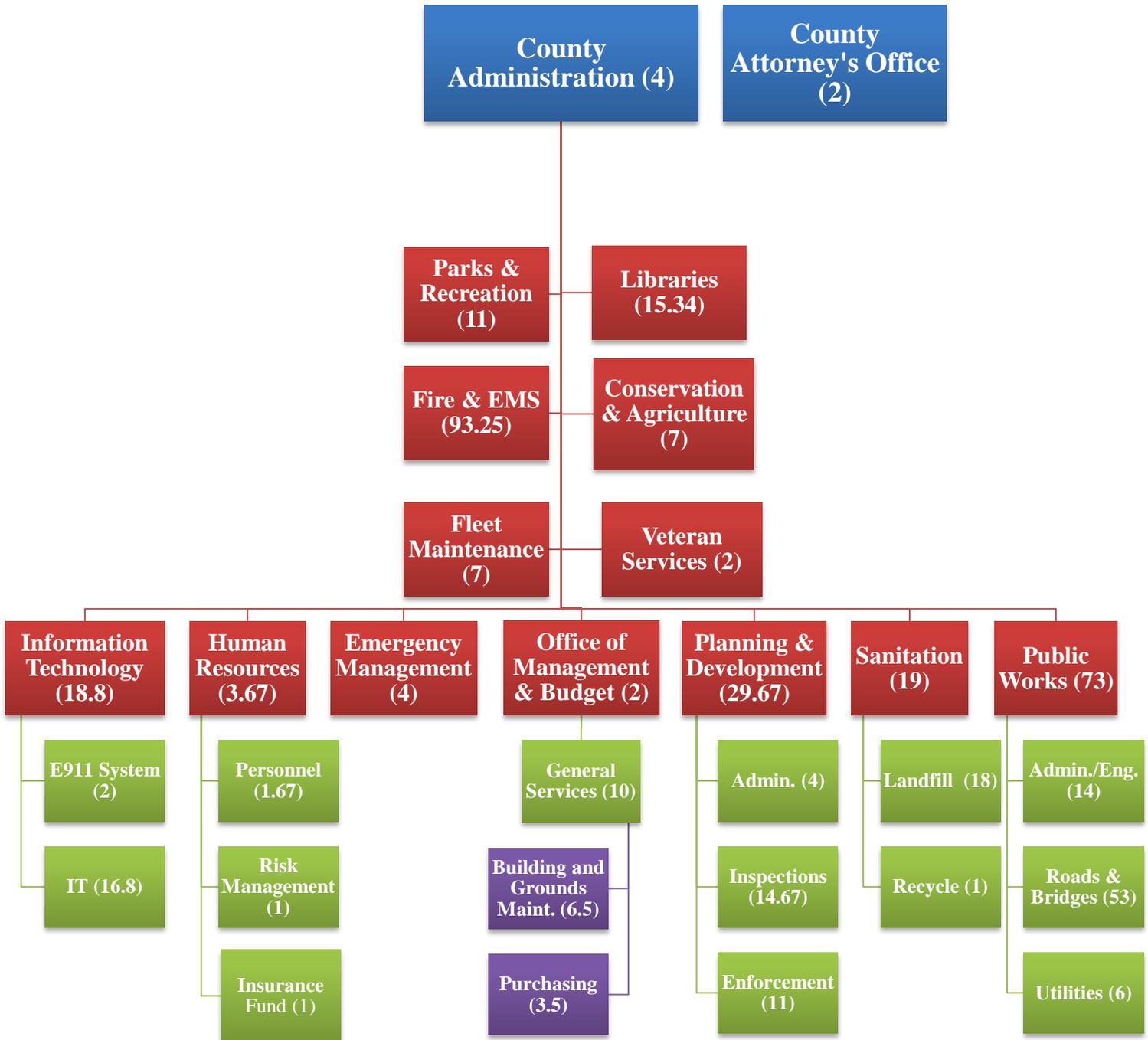
Next, other higher educational institutions exist within and outside of Putnam County. Namely, St. John’s River College is located in Palatka, the University of Florida in Gainesville, and the University of North Florida in Jacksonville, all of which are within driving range.

Sources: Suburbanstats.org; Florida Legislature Office of Economic and Demographic Research; zillow.com; datausa.io; jaxusa.org; towncharts.com; property appraiser’s office

### Putnam County Organizational Chart



### Departments by Division



## **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 General Fund, but \$375,000 is allocated to the Transportation Fund as a subsidy). The County budget is an aggregate of all the individual and separate funds. Funds described on the pages that follow are consistent with the Comprehensive Annual Financial Report (CAFR).

### **GOVERNMENTAL FUNDS**

Governmental Funds are accounted for on a “spending” or “financial flow” measurement focus. Accordingly, the budgeted fund balances provide an indicator of available spendable, or appropriated resources.

**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.

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.

**Capital Project 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. 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).

## PROPRIETARY FUNDS

Proprietary funds are accounted for on a cost of services or “capital maintenance” measurement focus. Accordingly, all assets and liabilities are included on their balance sheets and the reported fund equity provides an indication of the economic net worth of the fund. Operating statements for proprietary fund types report increases and decreases in total economic net worth. The County’s proprietary funds include groups of both enterprise (business-type) and internal services funds.

**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 can provide supplemental funding if normal revenues are inadequate to meet expenses. Both the General Fund and the Better Place Plan Fund have provided assistance to the East Putnam Water/Wastewater Utility Fund. The General Fund has provided funds that have been applied to operating costs. The Better Place Plan Fund has assisted with debt service, grant matches on large capital projects, and assistance with capital outlay as permitted by the rules that govern use of Better Place Plan Funds. As the system grows, and the growth is underway, the system should become wholly self-supporting.

**Internal Service Funds** Internal Service 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.

**BUDGET TIMELINE**

<b>March</b>	A Tentative Budget calendar is prepared and distributed. Tentative Budget (Revenue) forecasts are developed and current Budget Policy and Guidelines are reviewed and revised by County Administration. Operating and Capital Budget Request Forms with any updated BOCC Budget Guidelines are distributed to departments and any applicable outside agency whose requests for funding are to be considered in the Budget.
<b>April/May</b>	Department Heads and appropriate outside agencies complete and submit Operating and Capital Budget Requests by designated April/May deadline. County Commission input is secured at regular workshops.
<b>April - June</b>	The County Administrator, Deputy County Administrator, and Budget Officer meet with each department and outside agencies (as appropriate) to evaluate and discuss the budgeted request and current year estimates that have been submitted. Revenue and Budget projections are updated by the Budget Officer. Meetings with 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 needed.
<b>July</b>	Property Appraiser (by law) certifies County’s taxable property value on or before July 1. Prior to the end of July, a <b>BALANCED</b> Tentative Operating Budget (which includes Capital) is submitted to BOCC by the Budget Officer. Also prior to the end of July, BOCC must adopt <b>non-Ad valorem special assessments</b> (i.e., Waste Management) and <b>proposed Millage Rates</b> for the upcoming Fiscal Year.
<b>August</b>	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. Budget Workshops are held. Departments update the Budget Officer on capital project carryover estimate and grant funded projects that need to be added to the budget.
<b>September</b>	At a meeting in September, after 5:00 p.m. (by law), BOCC conducts Public Hearing to adopt <b>Tentative Millages and Budget</b> . Input from the public (citizens) is invited. Budget is revised, if appropriate, as per BOCC directives after public input.
	At a second meeting in September, again after 5:00 p.m., BOCC conducts Public Hearing to adopt <b>Final Millages and Budget</b> 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 <b>Final Millages and Budget</b> . <b>Approved</b> Final Operating and Capital Budget distributed to Department Heads. Constitutional Officers and outside agencies are notified of final BOCC approved funding.

## **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 reserves, 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.

### **BUDGETARY BASIS OF ACCOUNTING**

The basis of budgeting refers essentially to when estimated revenues or expenditures will be recognized in the budget year. Additionally, Florida Statutes require that the modified-accrual basis or full accrual basis of accounting must be followed for all funds in accordance with generally accepted accounting principles. Toward that end, the budget is prepared on the same accounting basis as the County's financial statements.

The "modified accrual" basis is used for all Funds except for the Proprietary Funds (Enterprise Funds and Internal Services Funds). Revenues are recognized when they become both measurable and available. Expenditures are recognized when the related liability or receipt of 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 Proprietary Funds. Revenues are recognized when earned (regardless of availability). Expenses are recognized when incurred. Enterprise Funds are also the only type fund in which Depreciation is recognized.

### **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.

Unlike past years which usually included a nominal General Fund Reserve for Contingency, the reserves in the FY19 budget have been budgeted based on a fully funded conservative forecast. The forecast for each fund is shown in Section B on pages B-12 through B-13. State statutes prohibit Counties from budgeting contingent reserve in Operating Funds in excess of 10% of the fund's revenues. This year's General Fund Reserve for Contingency has been budgeted at \$5,000,000 which is 8.6% of the General Fund's total revenue. In addition to reserves for contingency, General Fund reserves include special purpose restricted reserves. There are two special purpose restricted reserves in the FY19 Budget: unspent funds from a Clerk of Courts settlement on overpayment at \$110,142 and restricted reserves for future capital outlay of \$2,135,603.

Counties operate under a balanced budget requirement. Expenditures for each fund must not exceed fund revenues, but revenues may exceed expenditures. Florida statutes also dictate budgeted revenues must include 95% of all reasonably anticipated revenue from all sources.

**A copy of the Putnam County Budget Policy and Guidelines follows on the next four pages of this Budget document.**

**BUDGET POLICY and GUIDELINES**  
**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. Departmental budgets will be initiated within each department.
4. Where applicable the Department Head will assign priorities to projects and/or activities.
5. The ultimate authority for determining budgetary priorities rests with the Board of County Commissioners.
6. The Department Heads will have the authority to exercise moderate flexibility within their approved budget to manage the resources provided and to accomplish the goals and missions of their department.
7. 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.
8. Changes or exceptions to approved budgets (Other than those for which the County Administrator, Deputy County Administrator or Budget Officer have 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 budgetary and future budgetary impact.
9. 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 or designee.

- 10.** 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, employer paid fringe benefits, etc.), external increases such as Florida Retirement System (FRS) and payroll tax increases, a reorganization among departments implemented by County Administration, and the refunding of an approved but temporarily unfunded position, the total of the amounts budgeted for any Department's positions should not exceed the approved budget of the prior year. For budget purposes, positions vacant as of September 30<sup>th</sup> are generally budgeted at the approved entry level unless that position should be deemed unfunded for the upcoming fiscal year(s).
- 11.** The County Administrator may approve the appointment of an employee above entry level. (Section 4.01E of the Personnel Policy, as amended).
- 12.** The County Administrator may direct that a vacant position be budgeted at amount greater than the approved entry level.
- 13.** The County Administrator, Deputy County Administrator or Budget Officer may approve, within any fund, transfers WITHIN EXPENDITURE CATEGORIES (PERSONAL SERVICES, OPERATING EXP., CAPITAL OUTLAY, ETC.). They may also approve transfers BETWEEN EXPENDITURE CATEGORIES with the noted limitations listed in items 14 and 16.
- 14.** 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.
- 15.** Department Heads may approve transfers BETWEEN LINE ITEMS, WITHIN A FUND, WITHIN the OPERATING EXPENSE CATEGORIES they control. Department Heads are expected to review their budgets and adjust their operations as required to stay within their total approved category budgets.
- 16.** Transfers FROM the EXPENDITURE CATEGORY "OPERATING EXPENSES" TO "CAPITAL OUTLAY" require the County Administrator's approval.
- 17.** 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.
- 18.** 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).

## **BUDGETING GUIDELINES**

1. The **format** for budget preparation documents submitted to County Administration 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 County Administrator or 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. All Departmental budget requests shall be submitted to the County Administrator, Deputy County Administrator, and Budget Officer and reviewed by them with the Department Head prior to submittal to the Board.
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, Deputy County Administrator, and Budget Officer and reviewed by them 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.
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 are subject to any existing self-imposed rules set by the Board.
  - d. Fringe Benefits -- i.e. medical insurance
  - e. Promotional increases subject to Section II G of PCSPR
  - f. Experience Pay – Annual amount based on years of service and satisfactory evaluation that may be taken as a lump sum or factored into rate of pay.
  - g. Adjustment of Pay grade – Adjustment of a class or classes of employees to a more competitive and appropriate pay range
9. **Compensation timing** 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 of October in which all work days have been 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 or as otherwise authorized by the Board.
  - e. Promotional increases: Upon date of promotion or reclassification.
  - f. Experience Pay – Sunday of week following hire anniversary date.
  - g. Adjustment of Pay grade – First payday in October in which all work days have been 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. Equipment 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.

## **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 2018-19 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/millage required to balance the budget is directly related to the ability to accurately forecast other sources of revenue. For FY 2018-19, the official tax base provided on July 1st was 6.97% higher than the previous year. Faced with the recession of the first half of the last decade and the delayed recovery in the second half, complicated by rising costs, the County had relied on appropriations from Fund Balance to soften the tax increases imposed upon its citizens. Last year, the reserves had decreased to a point that would no longer allow their use to soften a tax increase. Last year's countywide millage rate was increased by 8.74% from 9.0941 mills to 9.8892 mills. Fortunately, largely due to the property value recovery mentioned above, the FY2018-19 countywide millage rate was reduced by 4.04% from 9.8892 mills to 9.5946 mills. The County-wide millage rate may not exceed 10.000. See graphs on pages **A-31 and A-32** for related trends.

**Gasoline Taxes.** The Florida Department of Revenue's (DOR) estimates are normally used. 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 (also known as the Better Place Plan).** This one-cent surtax, approved by County voters in 2002 for the fifteen year period January 2003 through December 2017 and renewed by the voters in 2015 for the fifteen year period January 2018 through December 2032, has been collected since January 1, 2003. State DOR estimates are normally 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 2018-19 the DOR projected distributions were used as the budget estimate for this year.

**State Revenue Sharing Funds.** These are formula driven funds derived from a portion of the state cigarette tax and state sales taxes. DOR estimates are normally used.

**Grants.** Grant revenues are included in the budget only if the grants are automatically renewing annual grants or 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.

**PERMITS, FEES AND SPECIAL ASSESSMENTS (formerly LICENSES and PERMITS) / CHARGES for SERVICES / FINES and FORFEITURES**

Historical trends are normally used in these revenue categories modified by any approved fee changes or other significant changes.

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/Charges & (as of 2017) Special Assessments” on the graph which follows **on page A-25**.

**MISCELLANEOUS REVENUES**

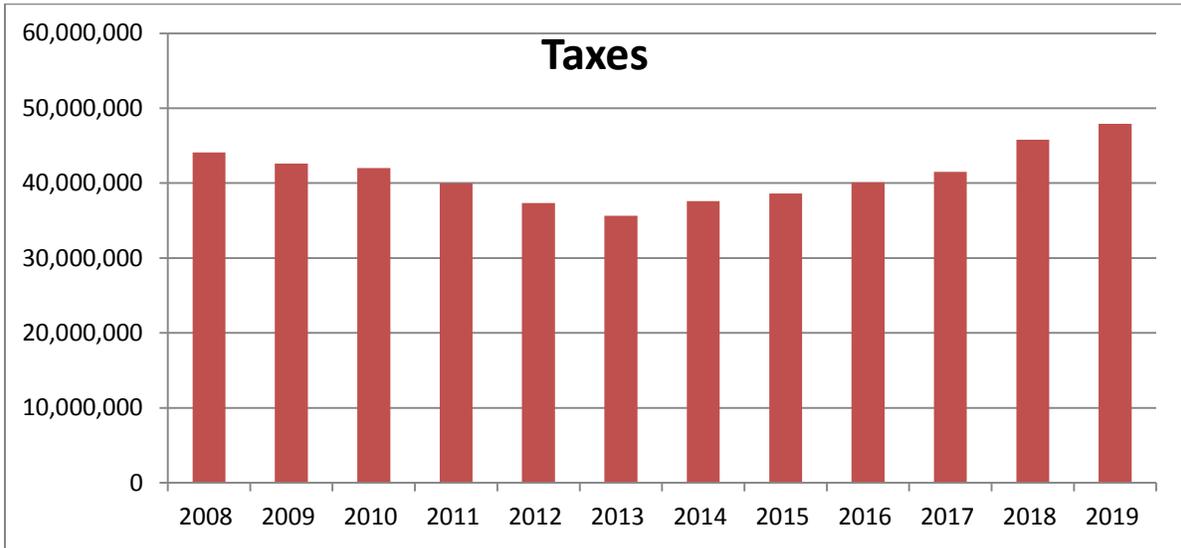
In this category, revenue estimates are generally based on historical trend data, and approved modifications to charges. Investment interest, which is grouped under “Miscellaneous Revenues”, is adjusted as interest rates and projected investment balances change.

**Special Assessments.** In the years 2016 and earlier, the largest component of the “Miscellaneous Revenue” category relates to Waste Management and MSBU assessments. For the years 2017 and forward, the reporting of Special Assessments has been moved to “Permits, Fees and Special Assessments” to conform with the latest update to the Florida Uniform Accounting System that dictates how counties budget and report funds. For the Waste Management (Enterprise) Fund, Solid Waste Assessments and User Fees for Landfill, Collection, and Recycling are set at sufficient levels to pay for the anticipated expenditures during the Fiscal Year. Assessments and User Fees for FY 2018-19 have been decreased from \$332 to \$331 per household per year to cover remaining landfill improvements, completion of the landfill mining project and leachate treatment improvements. Due to statutory requirements, these

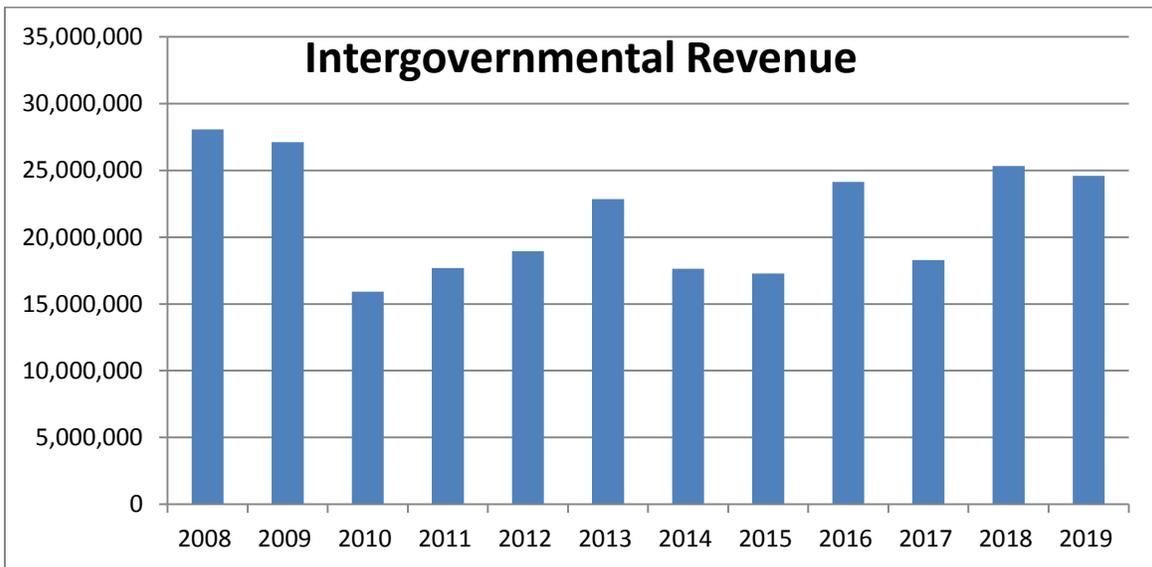
Assessments must be set by early August, effectively setting the Waste Management (Sanitation) Fund budget nearly two months before the final overall Budget is approved.

**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**

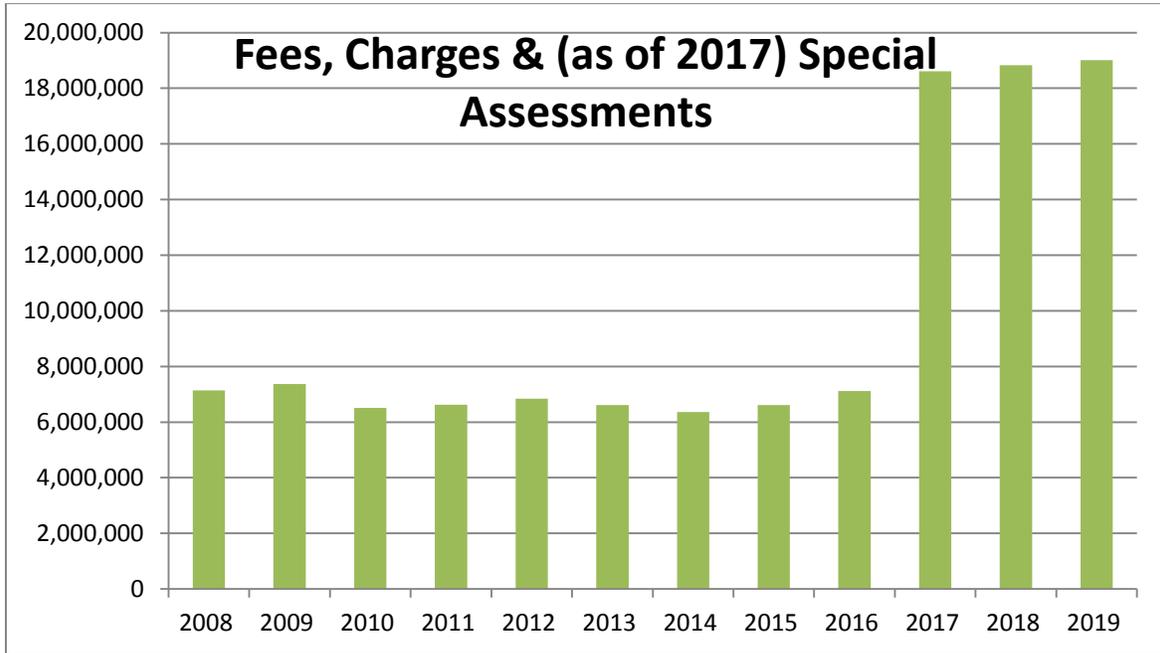


Taxes, shown in the chart above, include Ad Valorem Taxes (Property Taxes driven by millage rate and property values), Local Option Gas Taxes (driven by consumption), Local Government Infrastructure Surtax (driven by consumption), and Communication Services Tax (driven by consumption). The recession and slow recovery are well shown by the decline and rise above. Only 2018 and 2019 exceed 2008 taxes. The County effectively lost a decade’s worth of growth in revenues while expenditures, especially uncontrollable expenditures, did nothing but climb.

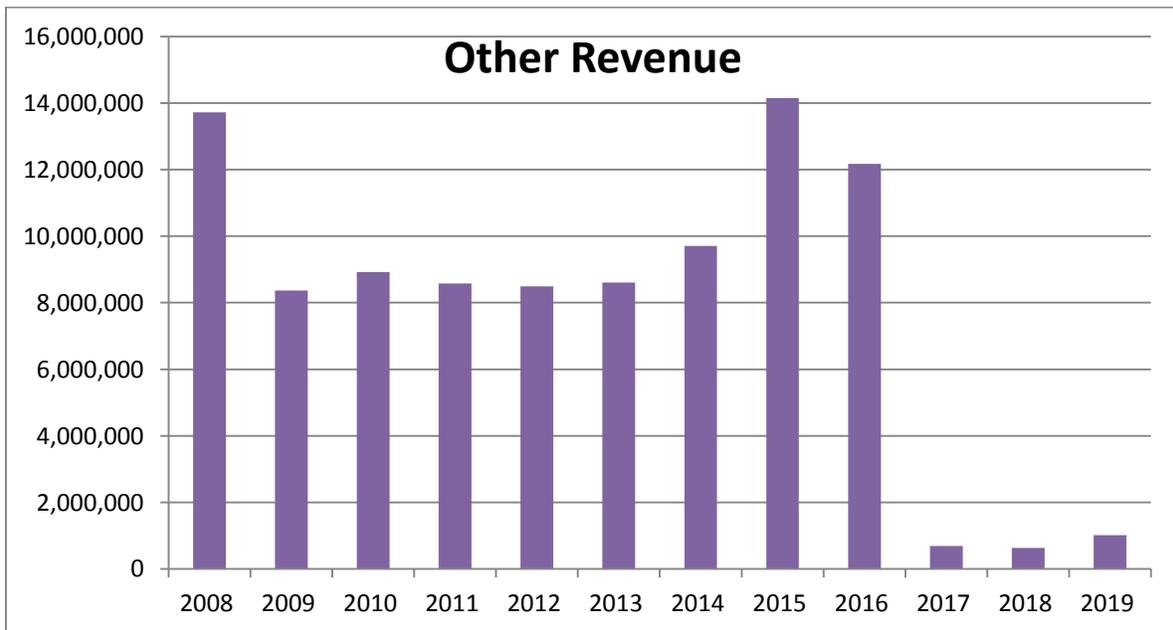


Intergovernmental Revenue, shown in the chart above, is largely composed of State Revenue Sharing and Grants. Also, grants are recorded in the budget once awarded and, therefore, not always included in the original budget. These revenues fluctuate as the economy impacts the Federal and State Governments. The charges shown above are primarily related to State and Federal Grants.

**REVENUE TRENDS (continued)**



Special Assessments were recategorized from “Other Revenue”, below, to this chart to better conform with changes made to the Florida Uniform Accounting System.



Prior to 2017, this chart included Special Assessments and User Fees related to the Waste Management Fund that are now shown in the Fee, Charges and Special Assessment Chart above. Remaining are Miscellaneous Revenues including Interest.

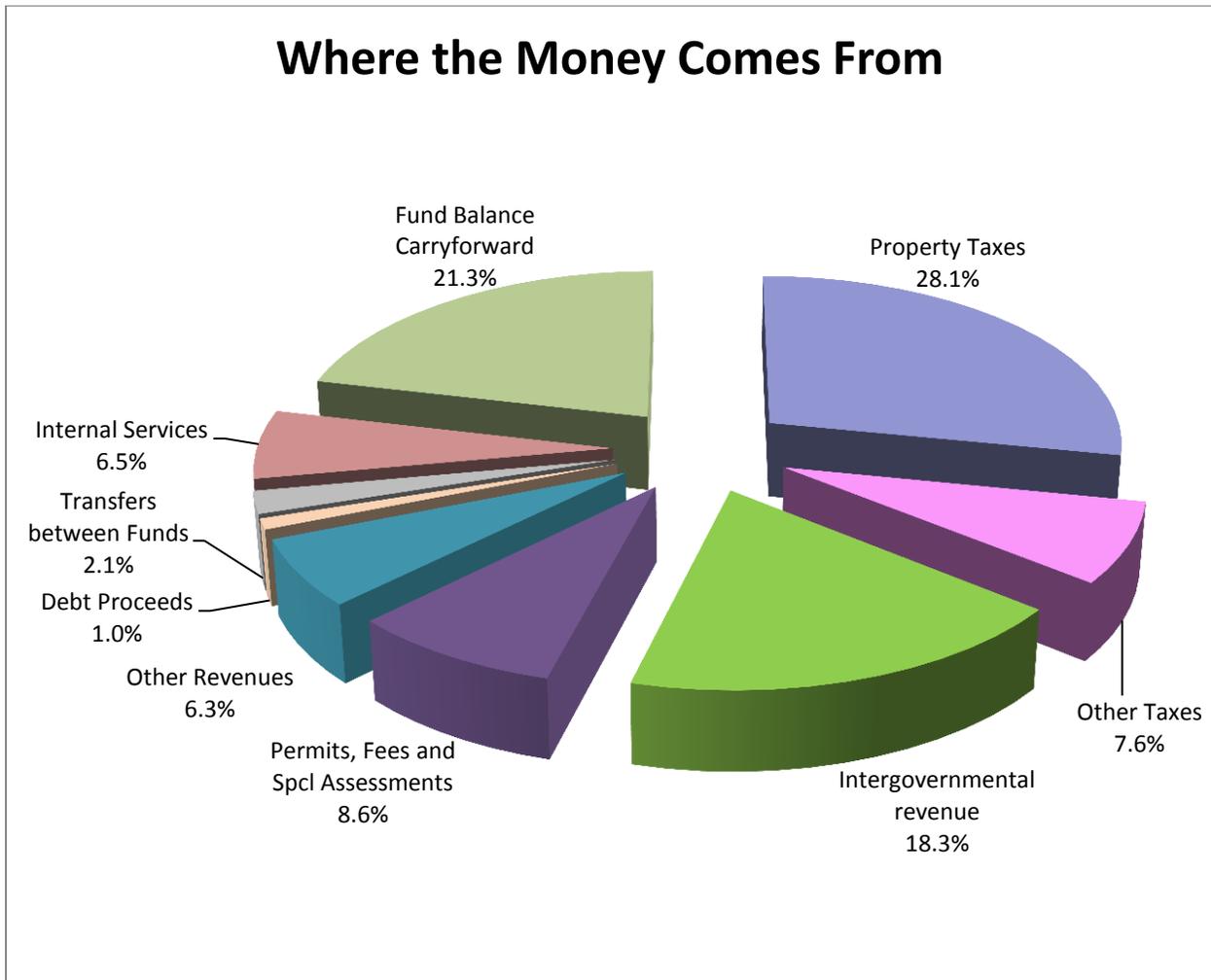
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**CHARTS and GRAPHS**

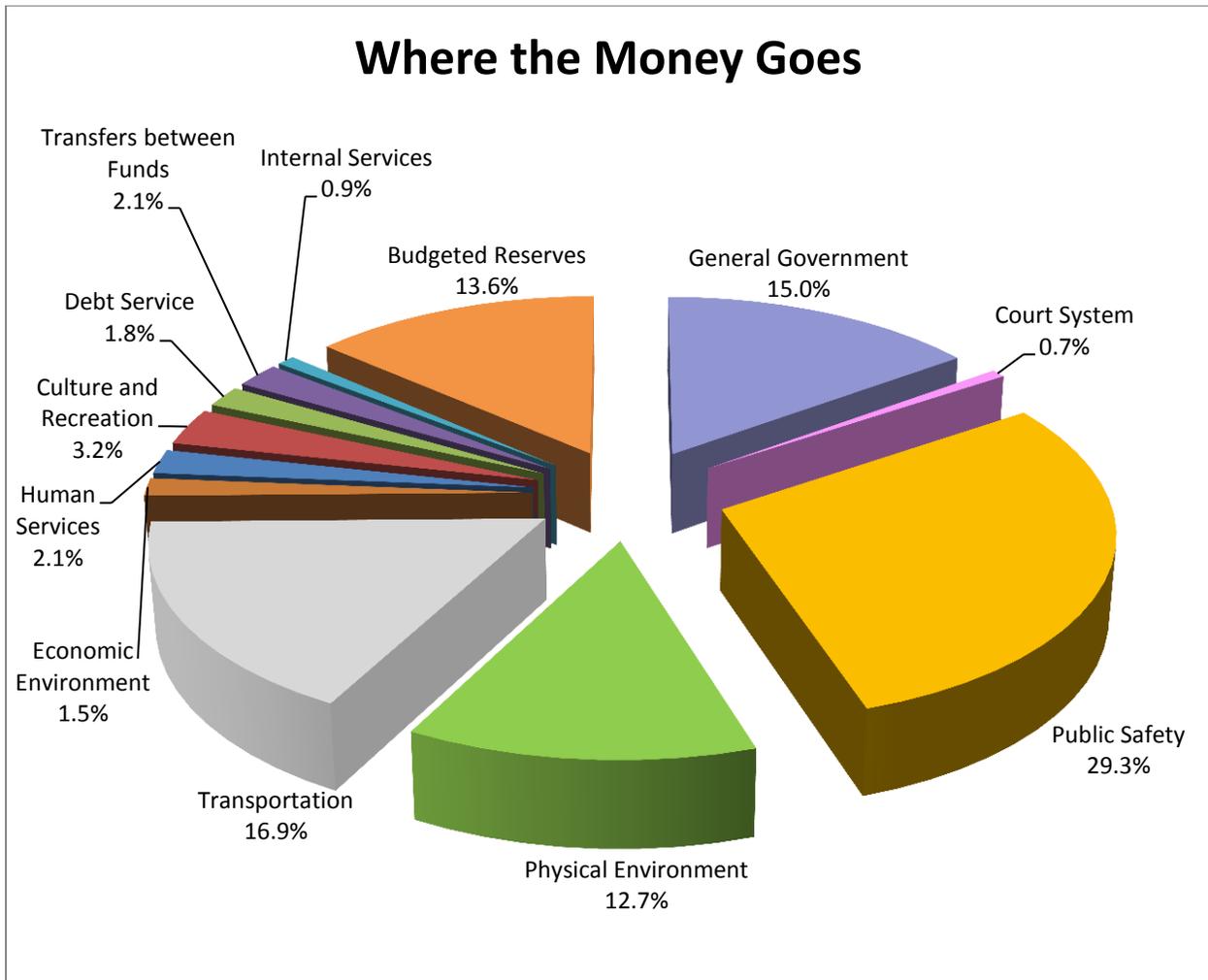
**The Charts/graphs on the following pages are intended to assist the public in understanding the Budget for Putnam County for FY 2018-19 beginning October 1, 2018.**

**\*\*\*\*\***                      **\*\*\*\*\***

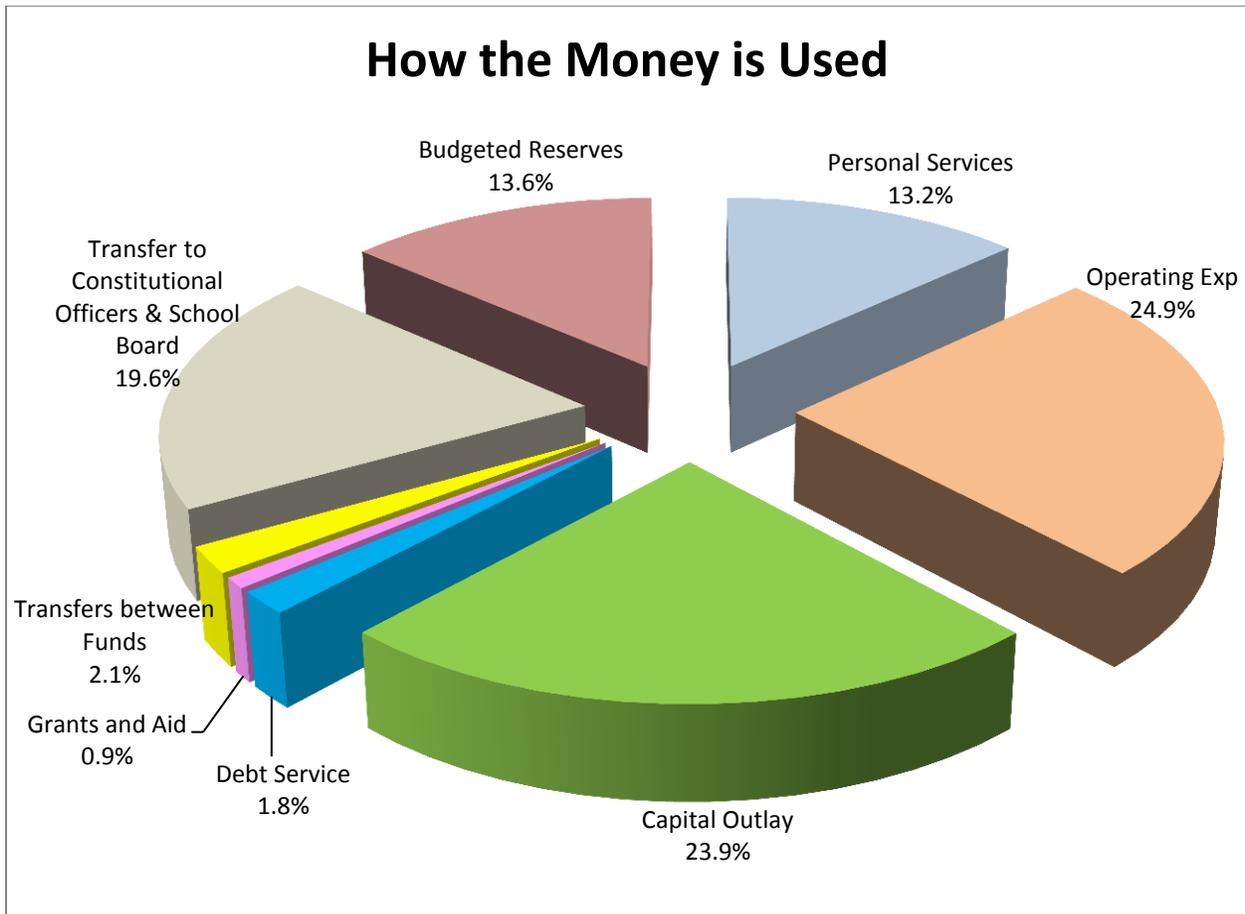
**Brief definitions of the titles used can be found in the Glossary at Section F of this document.**



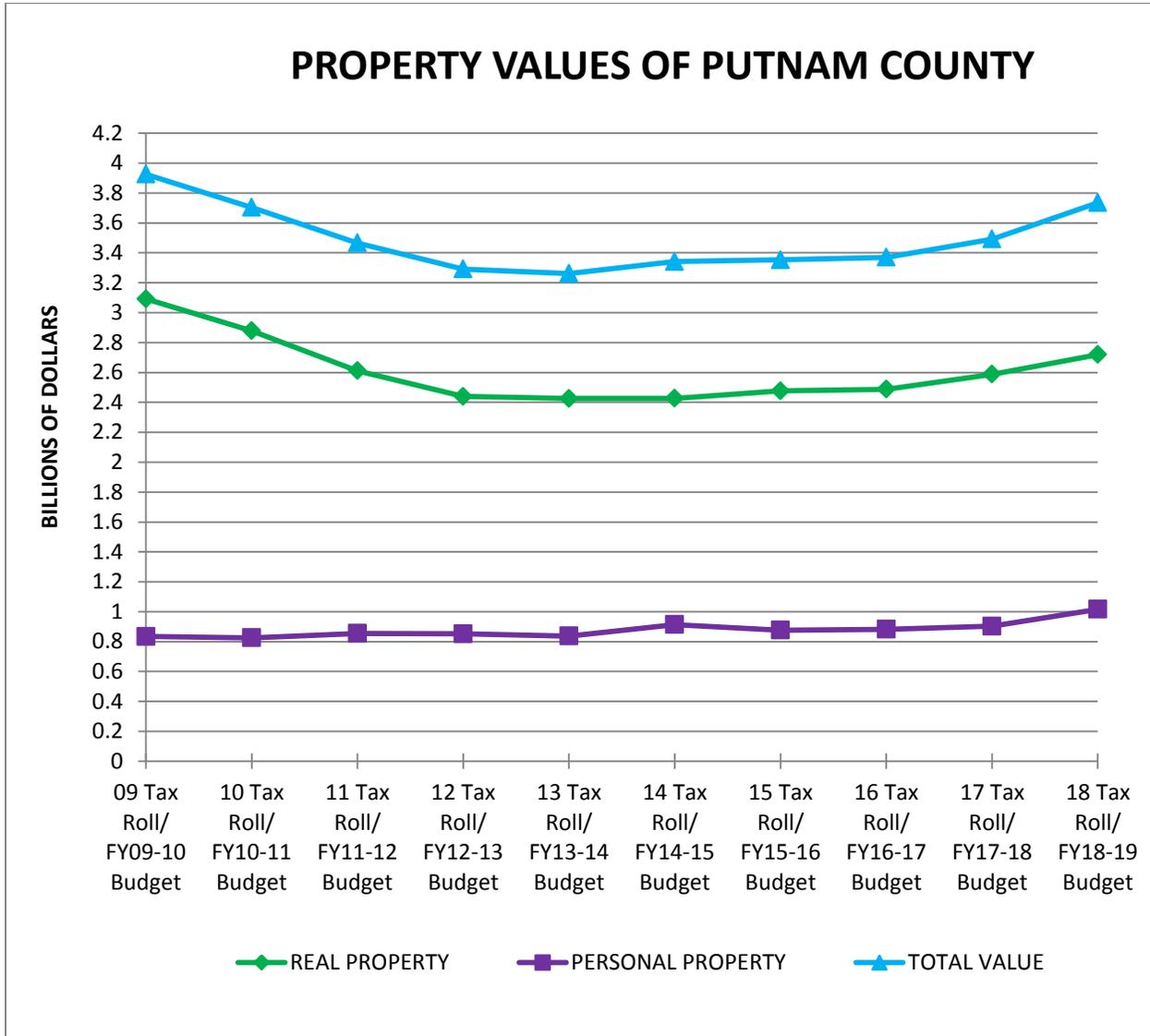
Property Taxes for FY2018-2019 continue to represent the largest single source of funds for the County budget at 28.1% of total revenue. Fund balance carry forward follows at 21.3%. While Intergovernmental revenue is at 18.3%. Together, these three categories make up over two-thirds of County revenues. An analysis of Fund balance carry forward and budgeted reserves is presented in Section B.



The Public Safety expenditure category, which includes the Sheriff’s Office, Fire and Ambulance Services, consistently commands a significant share of the County’s budget each year (29.3%). Transportation is the next largest category at 16.9%. General Government is at 15%. Physical Environment, at 12.7%, represents the Water and Wastewater Utility along with the Landfill. Together, Public Safety, Physical Environment and Transportation make up almost 59% of the County’s budget. Except for Budgeted Reserves, at 13.6%, the other categories maintain their relative levels of expenditure activity. An analysis of Fund balance carry forward and budgeted reserves is presented in Section B.



**In many governmental entities, Personal Services costs represent over 50% of the total expenditure budget. However, in Putnam County, that share is only 13.2%** with Operating Expense representing 24.9% which is the largest expenditure category for the County. Capital Outlay and Transfers to Constitutional Officers follow closely at 23.9% and 19.6% respectively. An analysis of Fund balance carry forward and budgeted reserves is presented in Section B.

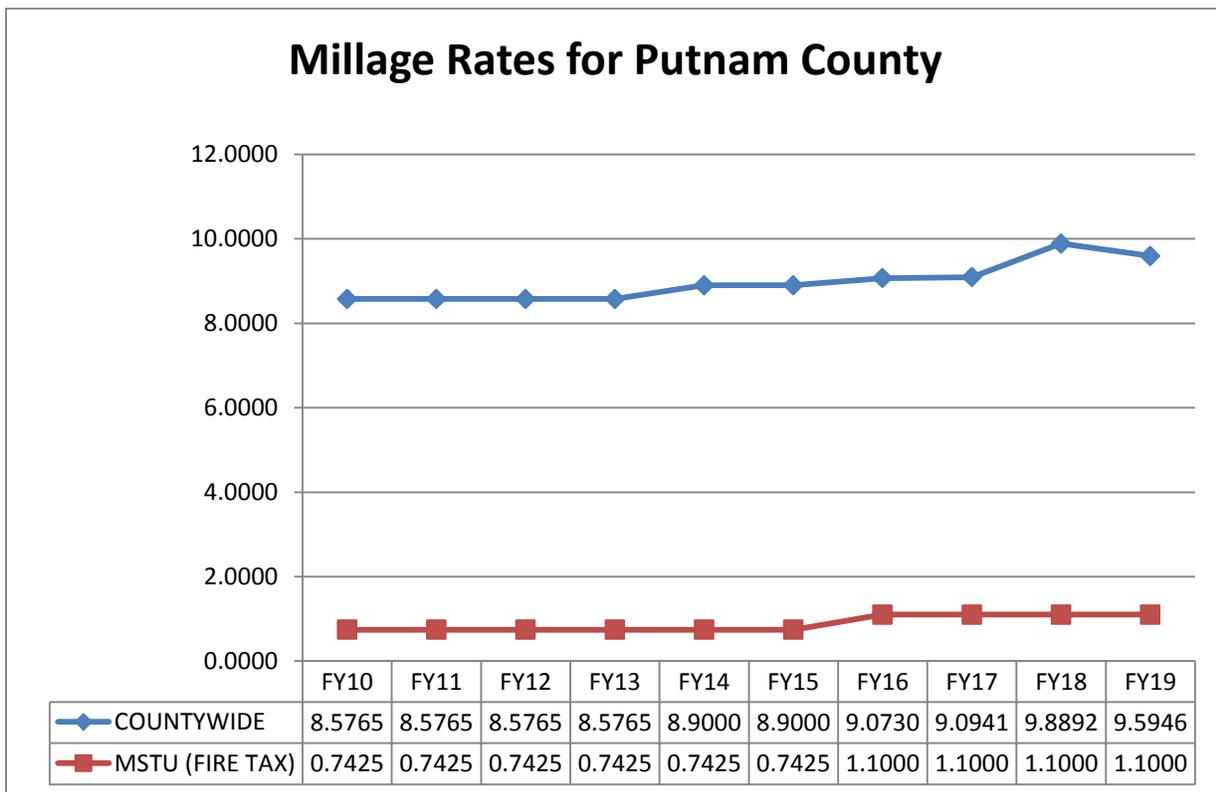


Looking at the downward slope from 2009 to 2013 and the relatively flat slope from 2013 to 2016 of the total and real property value lines in the graph above, one can clearly see the effects of the recession and stalled recovery in Putnam County. Finally, the 2017 and 2018 tax rolls show, respectively, a value increase of 3.61% and 6.97% over the previous year. While Real property values and Total values have yet to recover to the level of a decade ago, values appear to have finally stabilized and, hopefully, we will see continued gradual increases.

### Millage (Taxing) Rates

As is evident from the blue line in the graph below, until this year, Countywide millage rates had been gradually increasing since FY13. As property values dropped in the first half of the last decade, property tax revenues fell. County services were streamlined and made as efficient as possible. Unfortunately, rising costs in the face of stagnant revenues forced the County to use reserves and raise taxes. Largely due to property value increases, along with further streamlining and cost control measures introduced by new County Administration, the Countywide millage rate was reduced for FY19.

The red MSTU millage line represents the Fire Tax District which is Countywide except for the City of Palatka, and the town of Interlachen as of FY16. The current rate is 1.1000 which has held steady for the past four years.



**Millage by Municipality**  
**Millage Rates**

<b>Palatka, FL</b>			<b>Interlachen, FL</b>	
County Services	9.5946		County Services	9.5946
City of Palatka	6.4000		Town of Interlachen	8.6831
School Millage	6.1550		School Millage	6.1550
St. Johns River Water Management District	0.2562		St. Johns River Water Management District	0.2562
<b>Total Millage</b>	<b>22.4058</b>		<b>Total Millage</b>	<b>24.6889</b>
<b>Crescent City, FL</b>			<b>Pomona Park, FL</b>	
County Services	9.5946		County Services	9.5946
Fire Taxing Unit MSTU	1.1000		Fire Taxing Unit MSTU	1.1000
City of Crescent City	8.5914		Town of Pomona Park	5.7874
School Millage	6.1550		School Millage	6.1550
St. Johns River Water Management District	0.2562		St. Johns River Water Management District	0.2562
<b>Total Millage</b>	<b>25.6972</b>		<b>Total Millage</b>	<b>22.8932</b>
<b>Welaka, FL</b>			<b>Unincorporated Areas</b>	
County Services	9.5946		County Services	9.5946
Fire Taxing Unit MSTU	1.1000		Fire Taxing Unit MSTU	1.1000
Town of Welaka	5.5050		School Millage	6.1550
School Millage	6.1550		St. Johns River Water Management District	0.2562
St. Johns River Water Management District	0.2562			
<b>Total Millage</b>	<b>22.6108</b>		<b>Total Millage</b>	<b>17.1058</b>

\*\*A small number of Putnam County Citizens live within The Suwannee River Water Management District. That millage rate is 0.3948

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**Executive Summary**

<b><i>Budget Total</i></b>	Approved, All Funds		134,126,212
<b><i>Property Tax Rates</i></b>	County Wide	mills	9.5946
	Fire Taxing Unit (MSTU)	mills	1.1000
<b><i>Ad Valorem Tax Revenues</i></b>	1 Mill Yields (@95%)	County Wide	3,548,427
	1 Mill Yields (@95%)	Fire Tax Unit Fund	3,128,106
<b><i>Summary of Services</i></b>		Expenditures	Percentages (%)
	General Government	20,148,394	15.02%
	(a) Court System	930,441	0.69%
	Public Safety	39,340,846	29.33%
	Physical Environment	17,089,644	12.74%
	Transportation	22,728,780	16.95%
	Economic Environment	2,067,499	1.54%
	Human Services	2,818,063	2.10%
	Culture and Recreation	4,297,442	3.20%
	Debt Service	2,455,934	1.83%
Internal Services	1,152,190	0.86%	
	<b><i>Total Functional Appropriations</i></b>	<b>113,029,233</b>	<b>84.27%</b>
<b><i>Appropriations</i></b>	Other Financing Uses		
	Interfund Transfers	2,857,059	2.13%
	Budgeted Reserves	18,239,920	13.60%
	<b>Total Appropriations</b>	<b>134,126,212</b>	<b>100.00%</b>

## **Executive Summary (continued)**

The Putnam County Board of County Commissioners, \$134,126,212 Total Budget (all funds combined) for Fiscal Year 2018/2019 has increased by \$17,301,103 from the Fiscal Year 2017/2018 Total Budget. This increase is due to many factors which are summarized below.

Personal services costs increased overall by \$81,543. Staffing changes not considered, wages expense increased by \$68,092 and payroll tax expense decreased by \$19,558 while retirement contributions increased by \$53,027 and health insurance benefit costs decreased by \$20,018. These costs are associated with Board of County Commissioner employees only. The increased costs associated with other constitutional officer employees are reflected in transfers out to those constitutional officers.

Operating expense costs decreased overall by \$1,047,482. The General Fund's operating expense decrease of \$179,835 is largely composed of extremely small deductions over most, if not all, cost centers. By fund, the largest operating expense decreases were in the CDBG Program Income Fund at \$320,000, the East Putnam Regional Water/Wastewater Utility Fund at \$347,630 and the Insurance Fund at \$585,100. The CDBG Program Income Fund housed a grant that ended in FY18. The Utility Fund reduction was related to a decrease in the amount budgeted for professional services and a revised estimate in the amount to be budgeted for unpaid utility bills. As employees have changed to less expensive Insurance Plans, the premiums paid by the Insurance Fund have decreased.

Capital outlay increased overall by \$2,519,162. The largest contributing factor to this change is the budgeting of \$1,815,552 for an 80% reimbursement grant funded project to repair Veteran's Park which was damaged during Hurricane Irma and remains closed. Section D lists all of the current year capital projects approved during the budget process and projects some anticipated for future years.

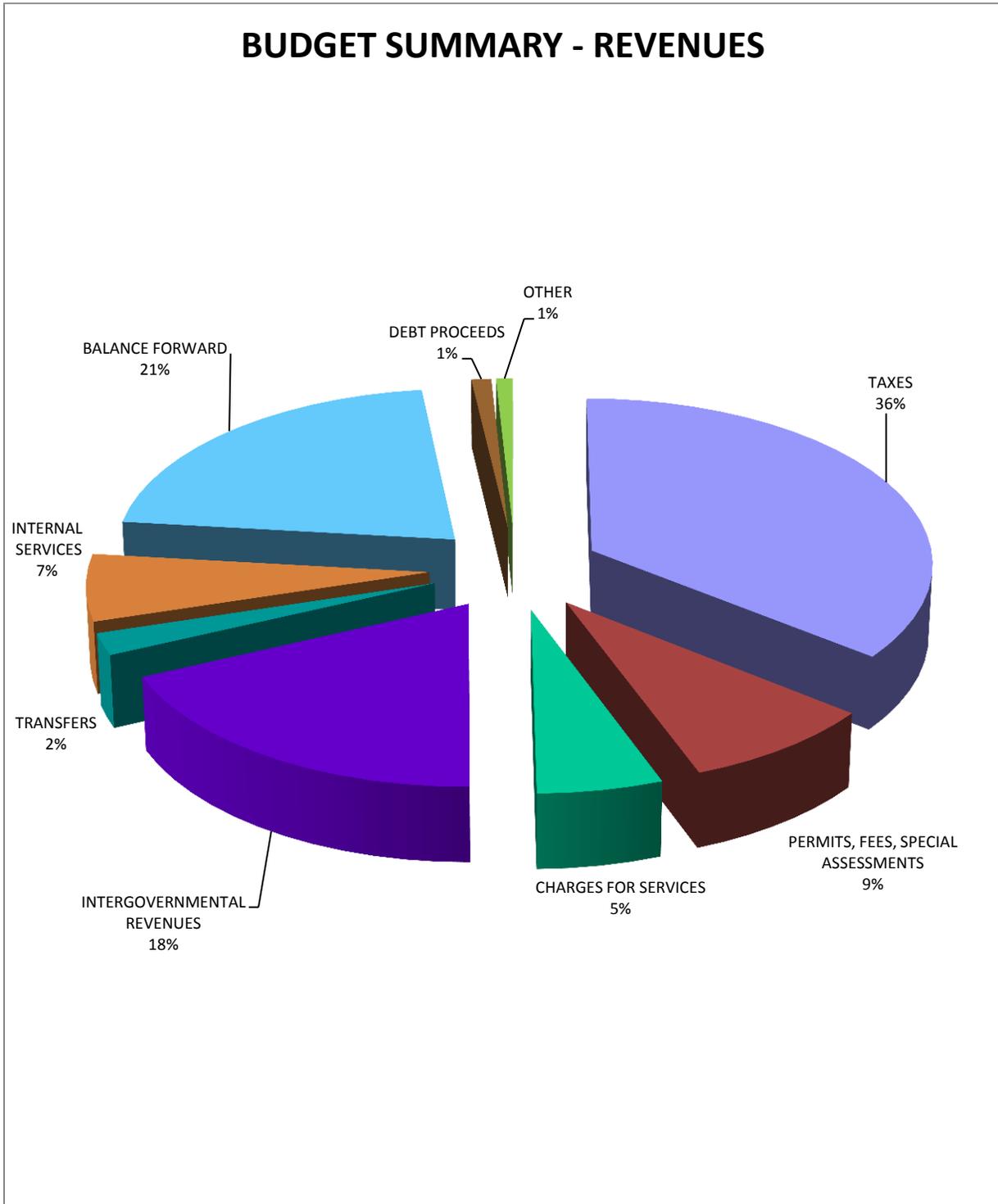
Debt service requirements decreased by \$1,320,225. This can be attributed to debt maturity. A more detailed analysis of County debt is presented in Section E.

Interfund transfers occur when one fund supplements the revenue of another. Sometimes this occurs by design; other times due to statutory provisions or accounting principles. Interfund transfers decreased by \$198,566 from the previous budget.

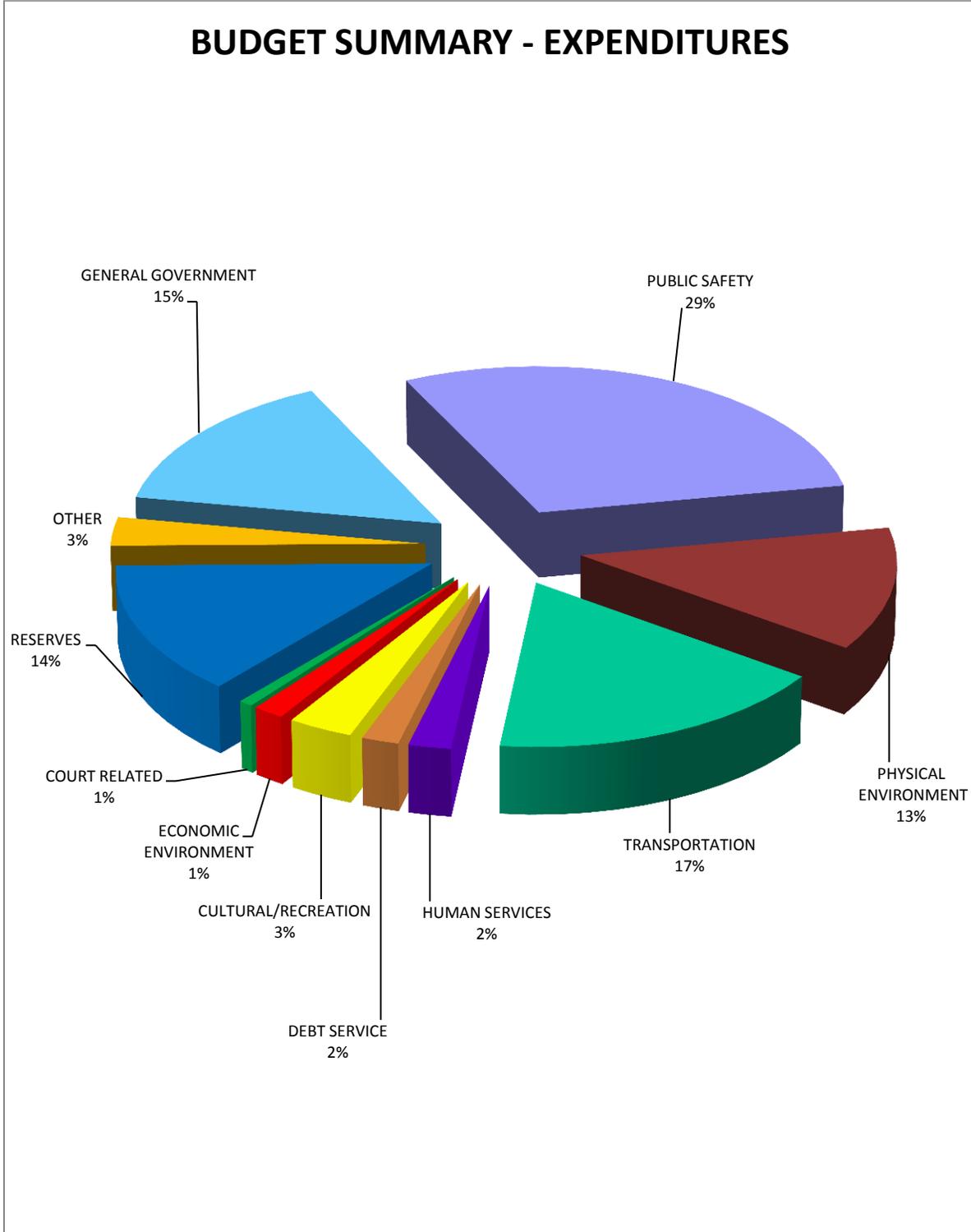
Transfers to the constitutional officers increased by \$1,961,058 – largely due to increased Personal Services costs.

Reserves, also known as Fund Balance, increased by \$15,249,644. Planned increases occurred in the Debt Services Fund where the bond required sinking funding is collecting and in the Better Place Plan Fund where a reserve is building to ensure fund availability for pledged debt in the East Putnam Water/Wastewater Utility Fund. In addition, to be more compliant with state statutes and more transparent, a forecast was done of the amount of reserves that would be available in each fund at the close of FY18. Those forecasted amounts were budgeted as cash carryforward for FY19. By budgeting this carry forward (or fund balance) in the revenue budget, the need arose to budget more reserves (or fund balance) in the expenditure budget. The Board charged County staff with the mission to grow the reserves – particularly in the General Fund which increased budgeted reserves by \$6,335,320. Schedules showing how budgetary numbers for reserves were derived can be seen later in this section on pages B-12 – B-13

Budget Summary Charts



Budget Summary Charts (continued)



**BUDGET SUMMARY**

Millages per \$1,000	9.5946		1.1000			Enterprise Funds	Total Operating Funds
	General Fund	Trans- portation Fund	Fire Taxing Unit (MSTU)	Other Special Rev. Funds	Operating Budget		
<b>Estimated Revenues</b>							
Ad Valorem (Property) Taxes	34,045,741	0	3,440,917	0	0	0	37,486,658
Delinquent Ad Val Taxes	200,000	0	20,000	0	0	0	220,000
Sales and Use Tax	0	2,116,019	0	448,404	0	0	2,564,423
Other Taxes	394,204	0	0	0	0	0	394,204
Permits, Fees & Special Assessments	489,000	3,000	0	480,750	10,539,227	0	11,511,977
Intergovernmental Revenues	8,891,129	2,337,886	188,500	762,543	3,060,209	0	15,240,267
Charges for Services	4,188,192	224,342	2,300	298,250	2,641,910	0	7,354,994
Fines and Forfeitures	53,700	0	0	88,000	0	0	141,700
Miscellaneous	458,317	23,000	3,000	47,694	241,760	0	773,771
<i>Subtotal</i>	<i>48,720,283</i>	<i>4,704,247</i>	<i>3,654,717</i>	<i>2,125,641</i>	<i>16,483,106</i>	<i>0</i>	<i>75,687,994</i>
<b>Other Financing Uses</b>							
Debt Proceeds	1,366,875	0	0	0	0	0	1,366,875
Transfers In	555,625	53,581	0	330,995	710,000	0	1,650,201
Internal Services	0	0	0	0	0	0	0
Fund Balance Appropriation	7,327,131	844,357	250,000	5,884,070	4,221,977	0	18,527,535
<b>Total Revenues and all other Financing Sources</b>	<b>57,969,914</b>	<b>5,602,185</b>	<b>3,904,717</b>	<b>8,340,706</b>	<b>21,415,083</b>	<b>0</b>	<b>97,232,605</b>
<b>Expenditures</b>							
General Government	12,554,498	0	0	25,000	53,729	0	12,633,227
(a) Court System	343,780	0	0	586,661	0	0	930,441
Public Safety	29,740,966	0	3,737,617	1,295,059	0	0	34,773,642
Physical Environment	397,118	0	0	283,759	16,408,767	0	17,089,644
Transportation	30,000	5,298,011	0	737,542	160,793	0	6,226,346
Economic Environment	419,841	0	0	1,647,658	0	0	2,067,499
Human Services	2,808,563	0	0	9,500	0	0	2,818,063
Culture and Recreation	3,804,642	0	0	217,800	0	0	4,022,442
Debt Service	60,826	273,874	0	120,566	1,207,655	0	1,662,921
<i>Subtotal</i>	<i>50,160,234</i>	<i>5,571,885</i>	<i>3,737,617</i>	<i>4,923,545</i>	<i>17,830,944</i>	<i>0</i>	<i>82,224,225</i>
<b>Other Financing Uses</b>							
Transfers Out	563,935	30,300	83,547	100,000	13,446	0	791,228
Internal Services	0	0	0	0	0	0	0
Budgeted Reserves	7,245,745	0	83,553	3,317,161	3,570,693	0	14,217,152
<b>Total Appropriated Expenditures and Reserves</b>	<b>57,969,914</b>	<b>5,602,185</b>	<b>3,904,717</b>	<b>8,340,706</b>	<b>21,415,083</b>	<b>0</b>	<b>97,232,605</b>

**BUDGET SUMMARY (CONTINUED)**

	<b>Debt Service Funds</b>	<b>Capital Projects Funds</b>	<b>Internal Services Funds</b>	<b>Total Non- Operating Funds</b>	<b>Total All Funds</b>
<b>Non-Operating Budget</b>					
<b>Estimated Revenues</b>					
Ad Valorem (Property) Taxes	0	0	0	0	37,486,658
Delinquent Ad Val Taxes	0	0	0	0	220,000
Sales and Use Tax	0	6,113,591	0	6,113,591	8,678,014
Other Taxes	0	1,159,905	0	1,159,905	1,554,109
Permits, Fees & Special Assessments	0	0	0	0	11,511,977
Intergovernmental Revenues	0	9,337,243	0	9,337,243	24,577,510
Charges for Services	0	0	0	0	7,354,994
Fines and Forfeitures	0	0	0	0	141,700
Miscellaneous	1,250	237,000	1,000	239,250	1,013,021
<i>Subtotal</i>	<i>1,250</i>	<i>16,847,739</i>	<i>1,000</i>	<i>16,849,989</i>	<i>92,537,983</i>
<b>Other Financing Uses</b>					
Debt Proceeds	0	0	0	0	1,366,875
Transfers In	872,520	85,800	248,538	1,206,858	2,857,059
Internal Services	0	0	8,731,123	8,731,123	8,731,123
Fund Balance Appropriation	667,624	8,900,000	538,013	10,105,637	28,633,172
<b>Total Revenues and all other Financing Sources</b>	<b>1,541,394</b>	<b>25,833,539</b>	<b>9,518,674</b>	<b>36,893,607</b>	<b>134,126,212</b>
<b>Expenditures</b>					
General Government	0	50,000	7,465,167	7,515,167	20,148,394
(a) Court System	0	0	0	0	930,441
Public Safety	0	4,567,204	0	4,567,204	39,340,846
Physical Environment	0	0	0	0	17,089,644
Transportation	71,035	16,431,399	0	16,502,434	22,728,780
Economic Environment	0	0	0	0	2,067,499
Human Services	0	0	0	0	2,818,063
Culture and Recreation	0	275,000	0	275,000	4,297,442
Debt Service	793,013	0	0	793,013	2,455,934
<i>Subtotal</i>	<i>864,048</i>	<i>21,323,603</i>	<i>7,465,167</i>	<i>29,652,818</i>	<i>111,877,043</i>
<b>Other Financing Uses</b>					
Transfers Out	0	2,063,945	1,886	2,065,831	2,857,059
Internal Services	0	0	1,152,190	1,152,190	1,152,190
Budgeted Reserves	677,346	2,445,991	899,431	4,022,768	18,239,920
<b>Total Appropriated Expenditures and Reserves</b>	<b>1,541,394</b>	<b>25,833,539</b>	<b>9,518,674</b>	<b>36,893,607</b>	<b>134,126,212</b>

**REVENUE AND EXPENDITURE SUMMARY**

<b>FUND</b>	<b>FUND #</b>	<b>MILLAGE RATE</b>	<b>TOTAL REVENUE</b>	<b>INTER-FUND TRNSF IN</b>	<b>CASH FORWARD</b>	<b>TOTAL EXPEN-DITURES</b>	<b>INTER-FUND TRNSF OUT</b>	<b>RESERVES</b>
<b>GENERAL FUND</b>	001	<b>9.5946</b>	<b>57,969,914</b>	555,625	7,327,131	<b>57,969,914</b>	563,935	7,245,745
<b>SPECIAL REVENUE FUNDS</b>								
TRANSPORTATION	101		<b>5,602,185</b>	53,581	844,357	<b>5,602,185</b>	30,300	0
FISHING	114		<b>418,054</b>		375,804	<b>418,054</b>		191,954
FIRE TAXING UNIT (MSTU)	118	<b>1.1000</b>	<b>3,904,717</b>		250,000	<b>3,904,717</b>	83,547	83,553
LAW ENFORCEMENT TRUST	119		<b>70,150</b>		50,000	<b>70,150</b>		6,718
LAW ENFORCEMENT								
EDUCATION	120		<b>14,389</b>		1,189	<b>14,389</b>		0
COURT IMPROVEMENT	122		<b>1,450,000</b>		1,350,000	<b>1,450,000</b>		1,209,000
DRIVER'S EDUCATION	124		<b>267,000</b>		250,000	<b>267,000</b>		242,000
ARTICLE V COURT SUPPORT	125		<b>79,000</b>	36,900	0	<b>79,000</b>		0
COURT TECHNOLOGY FUND	126		<b>301,161</b>		213,661	<b>301,161</b>		0
CRIME PREVENTION	127		<b>52,830</b>		35,730	<b>52,830</b>		2,830
E 9-1-1 SYSTEM	130		<b>848,887</b>		584,287	<b>848,887</b>	100,000	3,281
TOURIST DEVELOPMENT	131		<b>1,433,043</b>		979,639	<b>1,433,043</b>		984,139
COMMUNICATIONS								
IMPROVEMENT	132		<b>237,055</b>	186,141	0	<b>237,055</b>		0
ECONOMIC DEVELOPMENT	133		<b>198,754</b>	107,954	90,000	<b>198,754</b>		0
MISCELLANEOUS GRANTS	160		<b>497,943</b>		0	<b>497,943</b>		0
INTERLACHEN LAKES								
ESTATES	162		<b>314,656</b>		109,006	<b>314,656</b>		0
WEST PUTNAM (MSBU)	163		<b>201,596</b>		71,116	<b>201,596</b>		0
LOCAL HOUSING ASSIST/								
SHIP	170		<b>1,000,000</b>		1,000,000	<b>1,000,000</b>		0
MSBU FUND	175		<b>572,506</b>		467,006	<b>572,506</b>		351,216
WASTEWATER UTILITIES	603		<b>60,992</b>		17,142	<b>60,992</b>		34,533
WATER UTILITIES	606		<b>278,995</b>		245,995	<b>278,995</b>		247,795
ILE LAKE ACCESS LOTS								
TRUST	607		<b>43,695</b>		43,495	<b>43,695</b>		43,695
<b>TOTAL SPECIAL REVENUE FUNDS</b>			<b>17,847,608</b>	<b>384,576</b>	<b>6,978,427</b>	<b>17,847,608</b>	<b>213,847</b>	<b>3,400,714</b>

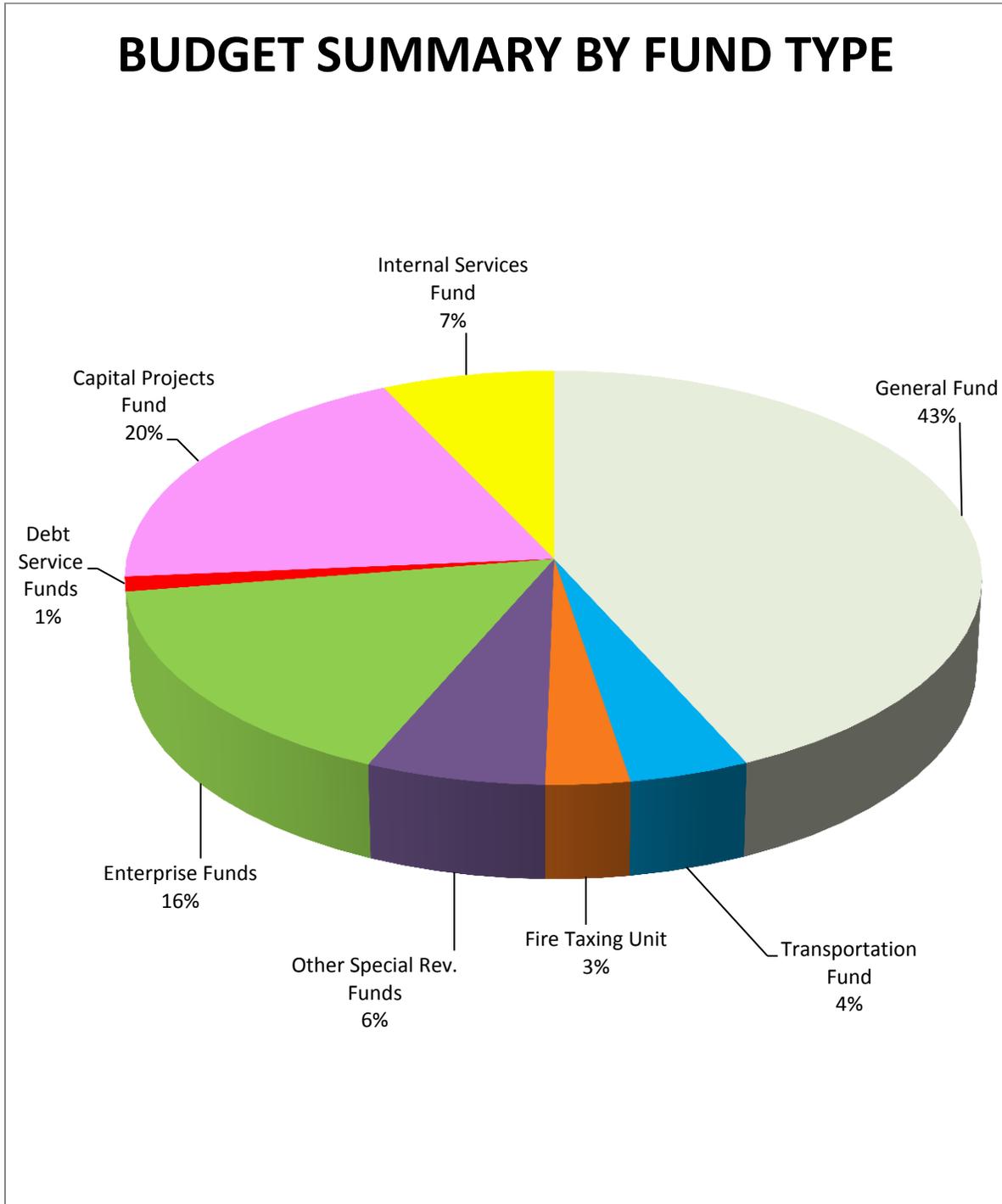
**COMMENT:** THE ABOVE BUDGET SUMMARY PROVIDES A LITTLE MORE DETAIL IN TERMS OF INDIVIDUAL FUNDS THAT MAKE UP THE LARGER "FUND TYPE" CATEGORIES (i.e., "ECONOMIC DEVELOPMENT" IS PART OF THE "SPECIAL REVENUE FUNDS" CATEGORY).

**REVENUE AND EXPENDITURE BUDGET SUMMARY (CONCLUDED)**

FUND	FUND #	MILLAGE RATE	TOTAL REVENUE	INTER-FUND TRNSF IN	CASH FORWARD	TOTAL EXPENDITURES	INTER-FUND TRNSF OUT	RESERVES
<b>DEBT SERVICE FUNDS</b>								
COUNTY JAIL DEBT SERVICE FUND	201		<b>1,470,359</b>	872,520	596,589	<b>1,470,359</b>	0	677,346
1994 MSBU SINKING FUND	212		<b>71,035</b>		71,035	<b>71,035</b>	0	0
<b>TOTAL DEBT SERVICE FUNDS</b>			<b>1,541,394</b>	<b>872,520</b>	<b>667,624</b>	<b>1,541,394</b>	<b>0</b>	<b>677,346</b>
<b>CAPITAL PROJECTS FUNDS</b>								
BETTER PLACE PLAN PROJECTS	301		<b>12,263,591</b>	85,800	6,100,000	<b>12,263,591</b>	2,063,945	1,645,991
ROAD & DRAINAGE PROJECTS	307		<b>11,856,317</b>		2,800,000	<b>11,856,317</b>	0	800,000
CAPITAL PROJECTS FUND	308		<b>1,713,631</b>		0	<b>1,713,631</b>	0	0
<b>TOTAL CAPITAL PROJECTS FUNDS</b>			<b>25,833,539</b>	<b>85,800</b>	<b>8,900,000</b>	<b>25,833,539</b>	<b>2,063,945</b>	<b>2,445,991</b>
<b>ENTERPRISE FUNDS</b>								
WASTE MANAGEMENT	401		<b>14,291,346</b>		2,000,000	<b>14,291,346</b>	9,604	1,478,673
PORT AUTHORITY	404		<b>1,000,737</b>		933,977	<b>1,000,737</b>	3,842	828,102
E. PUT. REGION WTR/WASTEWTR	405		<b>6,123,000</b>	710,000	1,288,000	<b>6,123,000</b>		1,263,918
<b>TOTAL ENTERPRISE FUNDS</b>			<b>21,415,083</b>	<b>710,000</b>	<b>4,221,977</b>	<b>21,415,083</b>	<b>13,446</b>	<b>3,570,693</b>
<b>INTERNAL SERVICE</b>								
FLEET MAINTENANCE	501		<b>1,163,302</b>		0	<b>1,163,302</b>	1,886	9,226
INSURANCE RESERVE	506		<b>6,266,436</b>	56,448	168,873	<b>6,266,436</b>		241,056
RISK MANAGEMENT	507		<b>2,088,936</b>	192,090	369,140	<b>2,088,936</b>		649,149
<b>TOTAL INTERNAL SERVICE FUNDS</b>			<b>9,518,674</b>	<b>248,538</b>	<b>538,013</b>	<b>9,518,674</b>	<b>1,886</b>	<b>899,431</b>
<b>TOTAL - ALL FUNDS</b>			<b>134,126,212</b>	<b>2,857,059</b>	<b>28,633,172</b>	<b>134,126,212</b>	<b>2,857,059</b>	<b>18,239,920</b>
<b>TOTAL (LESS TRANSFERS)</b>			<b>131,269,153</b>			<b>131,269,153</b>		

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.

The chart below shows the relative sizes of the budget by fund type for FY2018/2019. Please see the glossary for further explanation on fund types shown below.



## **Fund Balance**

Putnam County Board of County Commissioners realizes that it is essential for governments to maintain adequate levels of fund balance to mitigate current and future risks, such as revenue shortfalls, natural disasters, and unanticipated expenditures. Therefore, reserves are budgeted in each fund, as appropriate, in reserve accounts. Reserves are generally funded from prior year carry-forward balances and considered one-time money. The Board considers it imprudent and does not practice funding recurring expenses using one-time reserves or money. There are several major types of reserves.

**Reserve for Contingency:** A reserve allocated to fund unanticipated or emergency expenditures during the fiscal year. Such events include, but are not limited to, matching dollars for grants, capital projects, outside agency requests, necessary division budget increases, new program initiatives, and expenditures relative to natural and unnatural disasters. By statute, this reserve cannot exceed 10% of the total fund in which it is budgeted. In FY19, the General Fund has a Reserve for Contingency account of \$5 million which is 8.6% of total fund revenues.

**Reserve for Future Capital:** This reserve should be maintained to fund future capital projects. The reserve is funded from carry-forward balances from one year to the next to ensure that funds are available in future years for anticipated project expenses.

**Reserve for Debt Service:** Debt Service reserves will be maintained, as a depository for funds for payment of long-term debt, as required by bond covenants, other obligations, or general practice.

In budgeting for reserves, the last actual known fund balance is the starting point. Then, current year revenues and expenditures are forecasted. This results in an estimated fund balance which can be seen in the schedule on page B-12. Continuing on page B-13, the fund balance carries into the revenue section of the current budget. That carry-forward balance, plus budgeted revenues, less budgeted expenditures, results in the budgeted fund balance for FY19. Budgeted fund balance is recorded in each fund in some category of reserves.

Putnam County Board of County Commissioners Budget Book FY18/19 Section B

**Fund Balance Recap**  
**Projected Beginning Balances 10/1/18**

Fund Nbr	Fund Name	Fund Balance 10/1/17	Projected FY18 Revenues	Projected FY18 Transfers In	Projected FY18 Exp	Projected FY18 Transfers Out	Projected Fund Balance @ 10/1/18
001	General Fund	4,836,985	49,587,926	205,000	46,061,816	1,240,964	7,327,131
101	Transp. Fund	1,261,621	5,121,167	620,855	6,128,986	30,300	844,357
114	Fishing Fund	375,954	43,027		43,177		375,804
118	Fire Tax, Unit Fund	4	3,542,476		3,208,933	83,547	250,000
119	Law Enf. Trust Fund	84,207	27,151		61,358		50,000
120	Law Enf. Ed. Fund	5,739	13,018		17,568		1,189
122	Court Impr. Fund	1,579,476	99,000		328,476		1,350,000
124	Driver's Ed. Fund	254,701	16,180		20,881		250,000
125	Art. V Court Sup. Fund	50,739	49,912	10,000	110,651		0
126	Court Tech. Fund	266,991	93,640		146,970		213,661
127	Crime Prev. Fund	52,714	19,370		36,354		35,730
130	E9-1-1 System Fund	682,973	548,465		442,151	205,000	584,287
131	Tourist Dev. Fund	817,246	478,296		315,903		979,639
132	Comm. Impr. Fund	8,865	52,064	153,503	214,432		0
133	Econ. Dev. Fund	62,491	1,150	203,695	177,336		90,000
160	Misc. Grants Fund	0	438,363		438,363		0
161	CDBG Prgrm Inc. Fund	0	77,787		77,787		0
162	Interlachen Lakes Estates Fund	180,640	253,672		325,306		109,006
163	West Putnam MSBU Fund	154,118	142,098		225,100		71,116
170	Local Hsng Asst. / Ship	1,170,028	51,125		221,153		1,000,000
175	MSBU Fund	510,214	110,011		153,219		467,006
201	Cnty Jail Snkng Fund	515,764	1,384	872,520	793,079		596,589
212	MSBU Snkng Fund	139,564	74,231		142,760		71,035
301	BPP Prjcts Fund	6,253,811	5,930,619		4,111,910	1,972,520	6,100,000
307	Roads & Drainage Projects Fund	3,813,984	4,600,675		5,614,659		2,800,000
308	Capital Prjcts Fund	0	115,551		115,551		0
401	Waste Mgmt Fund	814,882	14,424,299		13,229,577	9,604	2,000,000
404	Port Authority Fund	1,011,129	103,479		176,789	3,842	933,977
405	E. Putnam Reg. Water Fund	1,526,064	2,423,340	1,160,000	3,821,404		1,288,000
501	Fleet Maint. Fund	-26,799	1,177,964	70,000	1,219,279	1,886	0
506	Insur. Reserve Fund	267,970	5,863,961	60,000	6,023,058		168,873
507	Risk Mgmt Fund	-32,259	1,676,483	192,090	1,467,174		369,140
603	WW Utilities Fund	11,488	43,850		38,196		17,142
606	Water Utilities Fund	241,695	34,000		29,700		245,995
607	ILE Lake Access Lots Trust Fund	43,245	300		50		43,495
<b>TOTAL</b>		<b>26,936,244</b>	<b>97,236,034</b>	<b>3,547,663</b>	<b>95,539,106</b>	<b>3,547,663</b>	<b>28,633,172</b>

**Fund Balance Recap  
FY19 Budget**

Fund Nbr	Fund Name	Projected Fund Balance @ 10/1/18	Budgeted FY19 Revenues	Budgeted FY19 Transfers In	Budgeted FY19 Expenditures	Budgeted FY19 Transfers Out	Budgeted Fund Balance @ 10/1/19
001	General Fund	7,327,131	50,087,158	555,625	50,160,234	563,935	7,245,745
101	Transp. Fund	844,357	4,704,247	53,581	5,571,885	30,300	0
114	Fishing Fund	375,804	42,250		226,100		191,954
118	Fire Tax, Unit Fund	250,000	3,654,717		3,737,617	83,547	83,553
119	Law Enf. Trust Fund	50,000	20,150		63,432		6,718
120	Law Enf. Ed. Fund	1,189	13,200		14,389		0
122	Court Impr. Fund	1,350,000	100,000		241,000		1,209,000
124	Driver's Ed. Fund	250,000	17,000		25,000		242,000
125	Fund	0	42,100	36,900	79,000		0
126	Court Tech. Fund	213,661	87,500		301,161		0
127	Crime Prev. Fund	35,730	17,100		50,000		2,830
130	E 9-1-1 System Fund	584,287	264,600		745,606	100,000	3,281
131	Tourist Dev. Fund	979,639	453,404		448,904		984,139
132	Comm. Impr. Fund	0	50,914	186,141	237,055		0
133	Econ. Dev. Fund	90,000	800	107,954	198,754		0
160	Misc. Grants Fund	0	497,943		497,943		0
162	Interlachen Lakes Estates Fund	109,006	205,650		314,656		0
163	West Putnam MSBU Fund	71,116	130,480		201,596		0
170	Ship	1,000,000	0		1,000,000		0
175	MSBU Fund	467,006	105,500		221,290		351,216
201	Cnty Jail Snkng Fund	596,589	1,250	872,520	793,013		677,346
212	MSBU Snkng Fund	71,035	0		71,035		0
301	BPP Prjcts Fund	6,100,000	6,163,591		8,553,655	2,063,945	1,645,991
307	Roads & Drainage Projects Fund	2,800,000	8,970,517	85,800	11,056,317		800,000
308	Capital Prjcts Fund	0	1,713,631		1,713,631		0
401	Waste Mgmt Fund	2,000,000	12,291,346		12,803,069	9,604	1,478,673
404	Port Authority Fund	933,977	66,760		168,793	3,842	828,102
405	E. Putnam Reg. Water Fund	1,288,000	4,125,000	710,000	4,859,082		1,263,918
501	Fleet Maint. Fund	0	1,163,302		1,152,190	1,886	9,226
506	Insur. Reserve Fund	168,873	6,041,115	56,448	6,025,380		241,056
507	Risk Mgmt Fund	369,140	1,527,706	192,090	1,439,787		649,149
603	WW Utilities Fund	17,142	43,850		26,459		34,533
606	Water Utilities Fund	245,995	33,000		31,200		247,795
607	ILE Lake Access Lots Trust Fund	43,495	200		0		43,695
<b>TOTAL</b>		<b>28,633,172</b>	<b>102,635,981</b>	<b>2,857,059</b>	<b>113,029,233</b>	<b>2,857,059</b>	<b>18,239,920</b>

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## **General Fund**

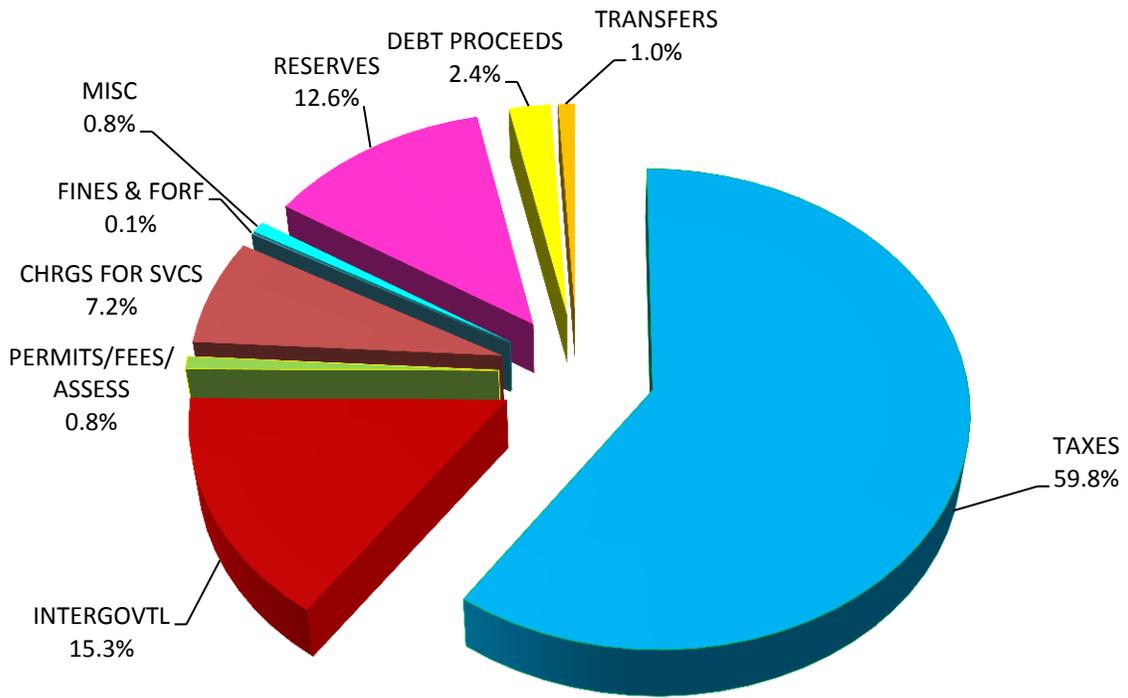
The GENERAL FUND is used to account for all financial resources not specifically required to be accounted for in another fund.

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.

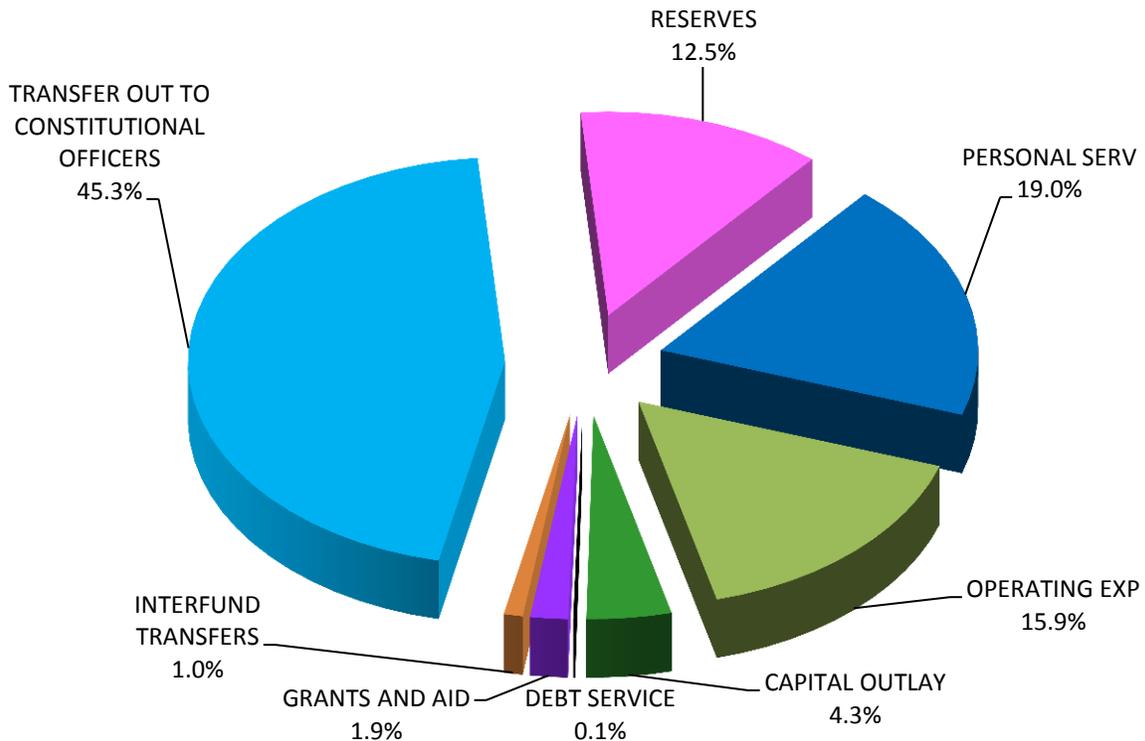
The main Expenditure category is Personal Services (Personnel), followed by Operating Expenses. Other categories include Capital Outlay, Debt Service, and Reserves.

The pie charts on the following page reflect the distributions of Revenue and Expenditure categories with the General Fund for FY 2017-18.

### GENERAL FUND REVENUES BY SOURCE

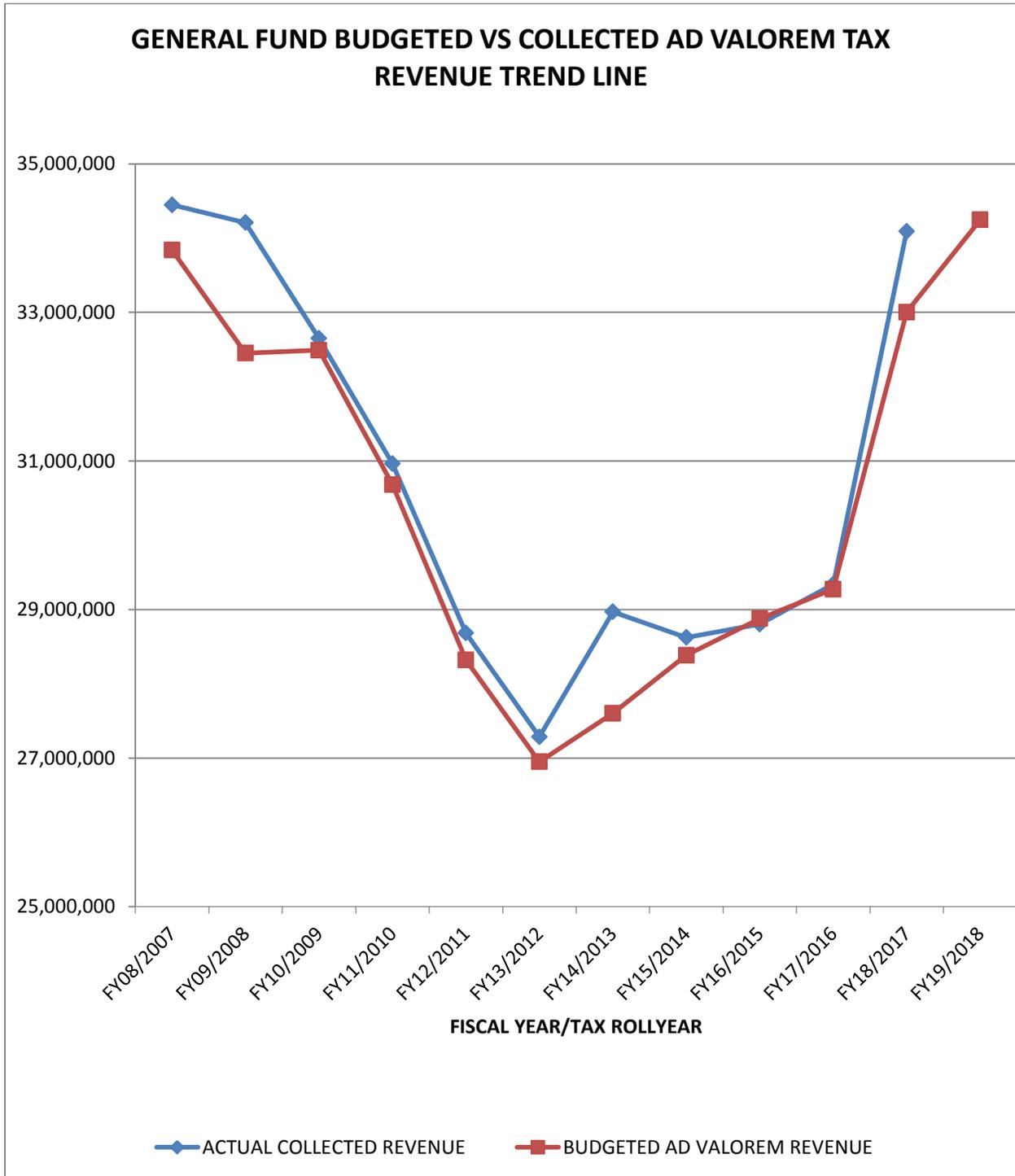


### GENERAL FUND EXPENDITURES BY CATEGORY



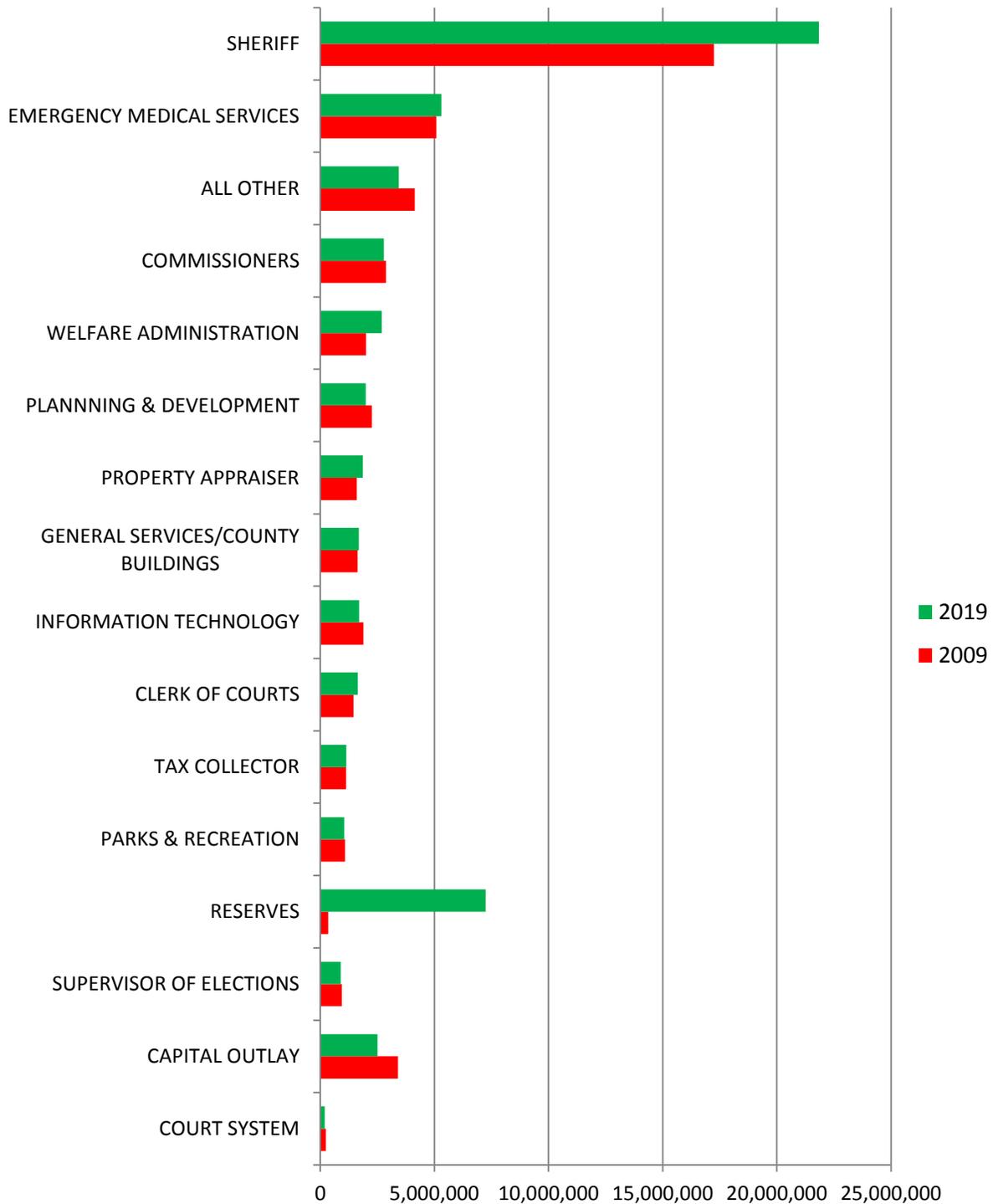
Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	001-0000	General		
	FY 15/16	FY 16/17	Adopted	Adopted
	Actual	Actual	Budget	Budget
			FY17/18	FY18/19
<b>REVENUE SUMMARY:</b>				
Ad Valorem (Property) Taxes	28,450,762	29,014,863	32,804,511	34,045,741
Delinquent Ad Valorem (Property) Taxes	352,481	326,090	200,000	200,000
Communications Services Tax	436,444	510,188	438,877	394,204
Business Licenses	39,054	5,686	0	0
Permits/Fees/Special Assessments	417,209	468,685	381,100	489,000
Local 1/2 Cent Sales Tax	2,740,726	3,057,127	3,009,800	3,137,406
State Racing Monies	446,500	446,500	446,500	446,500
School Board - Officer Reimb.	396,015	393,490	393,490	750,747
Federal Grants	225,019	304,870	306,816	225,530
State Grants	33,012	42,438	282,468	232,468
State Revenue Sharing	1,273,511	1,338,383	1,215,067	1,298,478
State Aid to Fiscally Constrained Counties	2,569,770	2,678,301	2,600,000	2,700,000
Other Intergovernmental	107,599	101,758	104,000	100,000
Ambulance (EMS) Services	3,378,077	2,932,876	3,081,000	3,135,000
Excess fees - Tax Collector	157,492	332,490	95,744	96,000
Excess fees - Sheriff	617,626	1,165,107	150,000	150,000
Excess fees - Clerk of Courts	107,156	30,933	20,000	20,000
Excess fees - Elections Supvr	17,585	12,441	15,000	15,000
Excess fees - Property Appr.	110,220	156,105	15,000	125,000
Other Charges for Services	656,873	680,782	15,000	647,192
Fines and Forfeitures	44,748	73,947	15,000	53,700
Miscellaneous Revenue	454,719	418,450	15,000	458,317
<b>Subtotal</b>	<b>43,032,598</b>	<b>44,491,510</b>	<b>45,604,373</b>	<b>48,720,283</b>
Other Financing Uses				
Debt Proceeds	0	0	0	1,366,875
Transfers In	785,010	513,017	50,000	555,625
Cash Carry Forward	0	0	1,579,910	7,327,131
<b>Total Revenue</b>	<b>43,817,608</b>	<b>45,004,527</b>	<b>47,234,283</b>	<b>57,969,914</b>



Because some tax payers 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 annual ad valorem taxes (based on the tax role) are budgeted. Delinquent taxes vary and are budgeted by conservative estimate. Normally, the actual regular taxes collected plus the 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 declining slope of the lines above, in the first half of the last decade, reflect declining property values associated with the recession while the millage rate remained the same. The upward slope of the past five years can be attributed to the slow recovery coupled with millage rate increases necessary to maintain government services.

### GENERAL FUND EXPENDITURE BUDGET CHANGE - TEN YEAR LOOK BACK



The Ten Year Look Back bar graph shows the areas of budgetary change in the General Fund between the FY2008/2009 General Fund Budget and the FY2018/2019 General Fund Budget. The Sheriff's Budget, which includes County Jail operations, consistently represents the largest budget. Efforts to economize through efficiencies have allowed departments to have minimal increases, and in some cases decreases, over the past decade. Rigid departmental budgeting has created the need for a larger Reserve. Of special note: Only a small amount of the General Fund reserves were included in the FY2008/2009 budget. For FY2018/2019 all of the anticipated reserves are included. Also, Planning & Development's 2009 budget did not include the Animal Services Division. Even with the inclusion of a new division for the past several years, their FY2018/2019 budget is less than it was in FY2008/2009. With the exception of Emergency Medical Services and General Services, every single department that falls under the control of the BOCC is lower than in was in FY2008/2009.

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Fund:	001-0000	General Fund		
Associated Department:	001-2101	Board of County Commissioners		
Description:	The Board of County Commissioners, 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.			
<b>Budget Summary: Board of County Commissioners</b>				
Description	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenditures</b>				
General Government	4,291,954	4,412,265	4,665,973	4,736,990
(a) Court System	142,580	146,895	145,000	148,000
Public Safety	306,955	315,706	354,616	329,500
Physical Environment	0	0	0	0
Transportation	30,000	30,000	30,000	30,000
Economic Environment	206,171	203,476	207,100	325,000
Culture and Recreation	4,500	4,000	0	0
Other Financing Uses	0	0	0	0
Transfers Out	759,878	318,814	316,606	220,865
<b>Total Expenditures</b>	<b>5,742,038</b>	<b>5,431,156</b>	<b>5,719,295</b>	<b>5,790,355</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	375,626	344,304	407,740	433,222
Annual Audit	109,340	119,340	130,000	130,000
Court House Security	142,580	146,895	145,000	148,000
Insurance - Risk Mgmt	646,256	851,199	921,738	921,738
Med. Examiner&Cadaver Trsprt	306,955	314,602	354,116	329,000
Professional Services	71,685	92,581	77,000	178,500
Property Appraiser Postage	46,237	44,517	46,300	46,300
Satellite Government Offices	53,571	53,412	53,900	50,300
Tax Collector Fees	1,057,665	1,067,830	1,060,000	1,140,000
Tax Collector Postage	46,388	45,227	50,000	45,000
Other Operating Expenditures	102,152	98,769	168,600	110,361
Capital Outlay	1,272	9,611	7,500	0
Grants & Aid	289,406	277,306	277,768	395,003
Clerk of Courts	1,532,102	1,445,824	1,502,102	1,642,066
School Board	200,925	200,925	200,925	0
Transfers Out	759,878	318,814	316,606	220,865
<b>Total</b>	<b>5,742,038</b>	<b>5,431,156</b>	<b>5,719,295</b>	<b>5,790,355</b>
<b>Full Time Equivalentents (FTEs)</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
County Comm. District 1-5	5	5	5	5

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Fund:	001-0000	General		
Associated Department:	001-2104	County Attorney		
Description:	Provides the County with legal advice and other legal services as required.			
<b>Budget Summary: County Attorney</b>				
Description	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenditures</b>				
General Government	327,942	232,325	243,780	265,759
<b>Total Expenditures</b>	<b>327,942</b>	<b>232,325</b>	<b>243,780</b>	<b>265,759</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	317,174	223,245	232,424	251,844
Operating Expenditures	10,768	9,080	11,356	13,915
<b>Total</b>	<b>327,942</b>	<b>232,325</b>	<b>243,780</b>	<b>265,759</b>
<b>Full Time Equivalent (FTEs)</b>	<b>2.5</b>	<b>2</b>	<b>2</b>	<b>2</b>
<i>Positions</i>				
County Attorney	1	1	1	1
Legal Assistant	1	1	1	1
In September 2015, a new County Attorney was hired. The retiring County Attorney remained on staff through March of 2016.				

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	001-0000	General Fund		
Associated Department:	001-2105	County Administration		
Description:	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.			
<b>Budget Summary: County Administrator</b>				
Description	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenditures</b>				
General Government	517,820	426,793	535,401	411,713
<b>Total Expenditures</b>	<b>517,820</b>	<b>426,793</b>	<b>535,401</b>	<b>411,713</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	512,168	417,878	498,851	399,120
Operating Expenditures	5,652	8,915	36,550	12,593
<b>Total</b>	<b>517,820</b>	<b>426,793</b>	<b>535,401</b>	<b>411,713</b>
<b>Full Time Equivalents (FTEs)</b>	<b>5.6</b>	<b>5.6</b>	<b>5</b>	<b>4</b>
<i>Positions</i>				
County Administrator	1	1	1	1
Deputy County Administrator	0	0	0	1
Deputy County Administrator/Budget Officer	1	1	1	0
Legislative & Information Coordinator	1	1	0.25	0
Budget Analyst	0	0	0.75	0
Executive Assistant	1	1	1	1
MSBU Assessment Coordinator	1	1	0	0
Receptionist (unfunded)	0.6	0.6	0	0
Staff Asst II - County Admin	0	0	1	1

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Fund:	001-0000	General Fund			
Associated Department:	001-2109	Office of Management and Budget			
Description:	This office is responsible for the development of the county's budget each year, along with monitoring expenditures for the county commission and ensuring effective and efficient use of resources. It was created by splitting the duties of the former Deputy County Administrator/Budget Officer into two positions. The Deputy County Administrator remained in the Administration Department. The Budget Officer became the director of the new Office of Management and Budget.				
<b>Budget Summary: County Administrator</b>					
Description	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19	
<b>Expenditures</b>					
General Government	0	0	0	189,326	
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>189,326</b>	
<b>Detailed Budget of Expenditures &amp; FTEs</b>					
<b>Category</b>					
Personal Services	0	0	0	188,662	
Operating Expenditures	0	0	0	664	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>189,326</b>	
<b>Full Time Equivalents (FTEs)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	
<i>Positions</i>					
Director of Office of Management and Budget; this position's duties were previously combined with the Deputy County Administrator's duties.	0	0	0	1	
Budget Analyst	0	0	0	1	

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Fund:	001-0000	General Fund		
Associated Department:	001-2321	Courts Administration		
	001-2322	Circuit Court		
	001-2326	State Attorney		
	001-2327	Public Defender		
	001-2328	Guardian ad Litem		
	001-2333	Drug Court Grant		
	001-2336	Court Technology Support		
<b>Budget Summary: Courts</b>				
Description	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenditures</b>				
(a) Court System	164,098	141,710	165,100	195,780
Transfers Out	0	0	20,000	0
<b>Total Expenditures</b>	<b>164,098</b>	<b>141,710</b>	<b>185,100</b>	<b>195,780</b>
<b>Detailed Budget of Expenditures</b>				
<b>Department by Category</b>				
<i>Courts Administration</i>				
Operating Expenses	2,169	13,851	7,000	22,000
<i>Circuit Court</i>				
Operating Expenses	0	150	2,500	150
<i>State Attorney</i>				
Operating Expenses	7,110	6,057	8,500	8,500
<i>Public Defender</i>				
Operating Expenses	766	409	8,720	8,720
<i>Guardian ad Litem</i>				
Operating Expenses	7,055	4,999	6,250	5,550
<i>Drug Court Grant</i>				
Personnel Services	55,554	35,412	57,530	58,948
Operating Expenses	90,897	80,832	74,450	91,762
Transfers	0	0	20,000	0
Subtotal	146,451	116,244	151,980	150,710
<i>Court Technology Support</i>				
Operating Expenses	547	0	150	150
<b>Total</b>	<b>164,098</b>	<b>141,710</b>	<b>185,100</b>	<b>195,780</b>

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Fund:	001-0000	General Fund		
Associated Department:	001-2551	Information Technology		
Description:	Provides data processing services, including centralized equipment purchasing, programming, and maintenance of computer hardware/software, to other County departments and Constitutional Officers.			
<b>Budget Summary: Information Technology</b>				
Description	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenditures</b>				
General Government	1,722,496	1,913,740	2,013,731	1,887,334
<b>Total Expenditures</b>	<b>1,722,496</b>	<b>1,913,740</b>	<b>2,013,731</b>	<b>1,887,334</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	1,124,717	1,040,590	1,165,091	1,102,218
Operating Expenditures	429,203	386,189	628,240	599,290
Capital Outlay	168,576	476,823	165,400	125,000
Debt Service	0	10,138	55,000	60,826
<b>Total</b>	<b>1,722,496</b>	<b>1,913,740</b>	<b>2,013,731</b>	<b>1,887,334</b>
<i>(see next page for continuation)</i>				

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	001-0000	General Fund		
Associated Department:	001-2551	Information Technology		
	continued			
<b>Full Time Equivalent (FTEs)</b>	<b>18</b>	<b>16</b>	<b>18</b>	<b>16.8</b>
<i>Positions</i>				
Information Technology Director	1	1	1	1
Group Manager--IT	1	0	0	0
Computer Network Engineer	1	1	1	1
System Administrator	0	1	1	1
IT Project Coordinator	1	1	1	1
Sr. Programmer/Analyst	1	1	1	1
Webmaster/Website Coordinator	1	1	1	1
Programmer/Analyst	1	1	1	1
GIS Programmer/Analyst II	1	1	1	0
GIS Manager	0	0	0	1
Help Desk Technician	1	1	0	0
System Analyst/Lead Tech (60% of 1 position ; balance paid from Emerg Mgmt and Fire Svcs)	0	0	1	0.6
PC Specialists (FY18-80% of 5 positions, FY19-60% of 4 positions and 80% of 1; balance paid from Emerg Mgmt and Fire Svcs)	4	3	4	3.2
GIS Analyst/GIS Analyst II	1	2	2	2
Network Administrator	1	1	1	1
I-Series Administrator/Developer	1	1	1	1
Document Control Clerk	0	0	1	1
<i>These positions fall under Information Technology organizationally and were included in the count in this section in FY16. Since then, though part of the IT department, they have been solely counted in the E911 Fund section.</i>				
<i>E-911 Field Address Tech</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>E-911 GIS Tech</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>0</i>

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Fund:	001-0000	General Fund		
Associated Department:	001-2552	Human Resources		
Description:	Responsible for development, maintenance, and coordination of all matters relating to County personnel and employee benefit programs.			
<b>Budget Summary: Human Resources</b>				
Description	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenditures</b>				
General Government	265,679	263,265	228,006	159,160
Transfers Out	52,975	56,611	55,920	56,448
<b>Total Expenditures</b>	<b>318,654</b>	<b>319,876</b>	<b>283,926</b>	<b>215,608</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	229,395	243,403	182,781	128,610
Operating Expenditures	36,284	19,862	45,225	30,550
Transfers Out	52,975	56,611	55,920	56,448
<b>Total</b>	<b>318,654</b>	<b>319,876</b>	<b>283,926</b>	<b>215,608</b>
<b>Full Time Equivalents (FTEs)</b>	<b>3.67</b>	<b>3.67</b>	<b>2.57</b>	<b>1.67</b>
<i>Positions</i>				
Human Resources Director (FY18-10% bgt'd in Insurance Fund)	1	1	0.9	1
Senior Human Resources Specialist (FY19- temporarily unfunded)	1	1	1	0
Human Resources Assistant	0.67	0.67	0.67	0.67
Benefits Specialist (in FY18 the costs for this position were permanently moved to the Insurance Fund to more appropriately account for employee health insurance costs)	1	1	0	0

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Fund:	001-0000	General Fund		
Associated Department:	001-2553	General Services--Buildings and Grounds		
Description:	Provide buildings and grounds maintenance and minor construction for all County owned and leased buildings and associated grounds.			
<b>Budget Summary: General Services--Buildings and Grounds</b>				
Description	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenditures</b>				
General Government	1,489,961	1,545,127	1,838,222	1,685,942
<b>Total Expenditures</b>	<b>1,489,961</b>	<b>1,545,127</b>	<b>1,838,222</b>	<b>1,685,942</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	272,127	280,663	301,772	283,442
Operating Expenditures	1,217,834	1,264,464	1,516,450	1,402,500
Capital Outlay	0	0	20,000	0
<b>Total</b>	<b>1,489,961</b>	<b>1,545,127</b>	<b>1,838,222</b>	<b>1,685,942</b>
<b>Full Time Equivalent (FTEs)</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>
<i>Positions</i>				
Building and Grounds Supervisor	1	1	1	1
Tradesworkers	5	5	5	5
General Services Assistant	0.5	0.5	0.5	0.5

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Fund:	001-0000	General Fund		
Associated Department:	001-2554	Welfare Administration		
Description:	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.			
<b>Budget Summary: Welfare Administration</b>				
Description	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenditures</b>				
Human Services	2,519,241	2,527,926	2,597,870	2,694,093
<b>Total Expenditures</b>	<b>2,519,241</b>	<b>2,527,926</b>	<b>2,597,870</b>	<b>2,694,093</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Operating Expenditures	1,855,584	1,939,750	2,029,525	1,981,148
Grants & Aid	663,657	588,176	568,345	712,945
<b>Total</b>	<b>2,519,241</b>	<b>2,527,926</b>	<b>2,597,870</b>	<b>2,694,093</b>
<b>Programs</b>				
Operating Expenditures				
Medicaid	1,567,860	1,620,621	1,727,137	1,677,444
HCRA Expenses	271,347	302,629	291,888	292,704
Grants & Aids:				
County Health Dept.	240,000	240,000	229,200	310,800
Well Florida Council	0	0	2,000	0
Stewart Marchman	233,242	132,058	150,000	150,000
Meridian Behavior	40,000	48,533	48,533	48,533
Baker Act Transport	126,803	143,973	115,000	115,000
Stewart Marchman Grant	0	0	0	65,000
Suwanee River Council	4,000	4,000	4,000	4,000
Lee Conlee House, Inc.	9,612	9,612	9,612	9,612
Putnam Family Fitness Center	10,000	10,000	10,000	10,000
PED-Child Protection Program	0	0	0	0
Pauper Expenses	16,377	16,500	10,500	11,000
<b>Total</b>	<b>2,519,241</b>	<b>2,527,926</b>	<b>2,597,870</b>	<b>2,694,093</b>

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Fund:	001-0000	General Fund		
Associated Department:	001-2558	General Services--Purchasing		
Description:	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.			
<b>Budget Summary: General Services--Purchasing</b>				
Description	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenditures</b>				
General Government	181,669	190,720	202,964	199,300
<b>Total Expenditures</b>	<b>181,669</b>	<b>190,720</b>	<b>202,964</b>	<b>199,300</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	174,515	186,840	194,814	193,000
Operating Expenditures	7,154	3,880	8,150	6,300
<b>Total</b>	<b>181,669</b>	<b>190,720</b>	<b>202,964</b>	<b>199,300</b>
<b>Full Time Equivalent (FTEs)</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>
<i>Positions</i>				
General Services Director	1	1	1	1
Senior Staff Assistant	1	1	1	1
Senior Buyer	1	1	1	1
General Services Assistant	0.5	0.5	0.5	0.5

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Fund:	001-0000	General Fund		
Associated Department:	001-2991	Veteran Services		
Description:	Provides assistance to all military veterans in obtaining Veterans Administration and other Federal benefits for which they might qualify.			
<b>Budget Summary: Veteran Services</b>				
Description	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenditures</b>				
Economic Environment	99,385	89,235	106,658	94,841
<b>Total Expenditures</b>	<b>99,385</b>	<b>89,235</b>	<b>106,658</b>	<b>94,841</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	89,330	80,972	93,614	83,981
Operating Expenditures	10,055	8,263	13,044	10,860
<b>Total</b>	<b>99,385</b>	<b>89,235</b>	<b>106,658</b>	<b>94,841</b>
<b>Full Time Equivalent (FTEs)</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<i>Positions</i>				
Veteran Services Director	1	1	1	1
Senior Veteran Counselor	1	1	1	1

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	001-0000	General Fund		
Associated Department:	001-3440	Planning and Development-- Building & Inspections		
Description:	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.			
<b>Budget Summary: Planning &amp; Development--Building &amp; Inspections</b>				
Description	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenditures</b>				
Public Safety	1,055,850	913,781	1,002,207	1,043,216
<b>Total Expenditures</b>	<b>1,055,850</b>	<b>913,781</b>	<b>1,002,207</b>	<b>1,043,216</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	962,061	821,218	914,316	958,451
Operating Expenditures	93,789	92,563	87,891	84,765
<b>Total</b>	<b>1,055,850</b>	<b>913,781</b>	<b>1,002,207</b>	<b>1,043,216</b>
<b>Full Time Equivalent (FTEs)</b>	<b>19</b>	<b>18</b>	<b>16.17</b>	<b>14.67</b>
<i>Positions</i>				
Building Official	1	1	1	1
Chief Building Inspector	1	1	0	0
Office Administrator	1	1	1	1
Permit Coordinator	1	1	1	0
Chief Plans Examiner	1	1	0	0
Chief Mechanical Inspector	1	1	1	0
Chief Electrical Inspector	1	1	1	0
Family Dwelling Inspector	1	1	1	0
Chief Plumbing Inspector	1	1	1	0
Inspector I/II/III/IV	0	0	0	5
Plans Examiner	1	1	1	0
Plans Examiner/Inspector	0	0	0	1
Permit Specialists I / II	7	6	5	4
Staff Assistant I	1	1	1.17	0.67
Compliance Specialist	1	1	1	1
Assistant Building Official	0	0	1	1

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	001-0000	General Fund		
Associated Department:	001-3441	Planning and Development--Zoning & Administration		
Description:	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.			
<b>Budget Summary: Planning &amp; Development--Zoning &amp; Administration</b>				
Description	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenditures</b>				
General Government	449,768	409,214	447,227	325,035
<b>Total Expenditures</b>	<b>449,768</b>	<b>409,214</b>	<b>447,227</b>	<b>325,035</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	375,361	354,732	349,072	261,230
Operating Expenditures	74,407	54,482	98,155	63,805
<b>Total</b>	<b>449,768</b>	<b>409,214</b>	<b>447,227</b>	<b>325,035</b>
<b>Full Time Equivalent (FTEs)</b>	<b>5</b>	<b>5.14</b>	<b>4.6</b>	<b>4</b>
<i>Positions</i>				
Planning and Development Director (FY19 - part of Deputy County Administrator role)	1	1	1	0
Planning Manager	1	1	1	1
Senior Planners (reflects temporary unfunding in latter two years)	2	1.14	0.6	1
Planner II	1	1	1	1
Senior Staff Assistant	0	0	0	1
Permit Specialists I	0	1	1	0

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	001-0000	General Fund		
Associated Department:	001-3442	Planning and Development-- Code Enforcement		
Description:	Provides enforcement of County Ordinances and provides support to Code Enforcement/the Code Enforcement Board.			
<b>Budget Summary: Planning &amp; Development--Code Enforcement</b>				
Description	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenditures</b>				
Public Safety	242,008	236,199	241,420	233,147
<b>Total Expenditures</b>	<b>242,008</b>	<b>236,199</b>	<b>241,420</b>	<b>233,147</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	167,327	193,425	180,495	177,822
Operating Expenditures	74,681	42,774	60,925	55,325
<b>Total</b>	<b>242,008</b>	<b>236,199</b>	<b>241,420</b>	<b>233,147</b>
<b>Full Time Equivalents (FTEs)</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<i>Positions</i>				
Codes Enforcement Officer	2	2	2	2
Enforcement Division Manager	1	1	1	1
Staff Assistant	1	1	1	1

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	001-0000	General Fund		
Associated Department:	001-3445	Planning and Development--Animal Control		
Description:	Provides enforcement of County Ordinances and provides support to the Animal Control Board.			
<b>Budget Summary: Planning &amp; Development--Animal Services</b>				
Description	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenditures</b>				
Public Safety	387,304	336,727	454,061	392,023
<b>Total Expenditures</b>	<b>387,304</b>	<b>336,727</b>	<b>454,061</b>	<b>392,023</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	270,599	260,311	330,861	282,348
Operating Expenditures	116,705	76,416	123,200	109,675
<b>Total</b>	<b>387,304</b>	<b>336,727</b>	<b>454,061</b>	<b>392,023</b>
<b>Full Time Equivalent (FTEs)</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>7</b>
<i>Positions</i>				
Animal Control Supervisor	1	1	1	1
Animal Control Officer	5	6	5	4
Shelter Attendant	1	1	2	2
Staff Assistant	1	0	0	0

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	001-0000	General Fund		
Associated Department:	001-3991	Emergency Services		
Description:	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.			
<b>Budget Summary: Emergency Services</b>				
Description	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenditures</b>				
Public Safety	297,968	361,980	238,848	233,888
<b>Total Expenditures</b>	<b>297,968</b>	<b>361,980</b>	<b>238,848</b>	<b>233,888</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	236,546	255,092	151,276	168,048
Operating Expenditures	61,422	106,888	77,572	65,840
Capital Outlay	0	0	10,000	0
<b>Total</b>	<b>297,968</b>	<b>361,980</b>	<b>238,848</b>	<b>233,888</b>
<b>Full Time Equivalents (FTEs)</b>	<b>5.17</b>	<b>4.67</b>	<b>2.5</b>	<b>3</b>
<i>Positions</i>				
Chief Disaster Preparedness	1	1	1	1
Emerg. Mgmt Preparation Coord.	1	1	0	0
Senior Staff Assistant	1	1	1	1
PC Specialist (20% of 4 positions; balance paid from IT and Fire Svcs )	0	0	0	0.8
Lead PC Specialist (20% of 1 position; balance paid from IT and Fire Svcs)	0	0	0	0.2
System Support Specialist	0.5	0	0	0
Computer System Administrator	0.67	0.67	0	0
Emergency Mgmt Logistics & Planning Coord.	1	0.5	0	0
Health & Safety Specialist (other 1/2 in Fire Svcs)	0	0.5	0.5	0

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	001-0000	General Fund		
Associated Department:	001-3994	SQG Assessment		
Description:	Monitors Small Quantity Generator (SQG) hazardous materials program.			
<b>Budget Summary: Emergency Services</b>				
Description	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenditures</b>				
Public Safety	94,873	110,071	137,418	101,417
<b>Total Expenditures</b>	<b>94,873</b>	<b>110,071</b>	<b>137,418</b>	<b>101,417</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	81,085	91,134	85,068	81,417
Operating Expenditures	9,525	18,937	17,350	16,500
Capital Outlay	4,263	0	35,000	3,500
<b>Total</b>	<b>94,873</b>	<b>110,071</b>	<b>137,418</b>	<b>101,417</b>
<b>Full Time Equivalentents (FTEs)</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>
<i>Positions</i>				
Fire Marshall/SQG Coordinator (other 1/2 in Fire Svcs)	0.5	0.5	0.5	0.5
Fire/Hazard Waste Inspector	1	1	1	1

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	001-0000	General Fund		
Associated Department:	001-4212	Mosquito Control		
Description:	Responsible for reduction of mosquito populations through proper inspection, surveillance, and larvicide and adulticide spraying. Minimizes mosquito breeding areas through the appropriate use of larvicides.			
<b>Budget Summary: Mosquito Control</b>				
Description	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenditures</b>				
Human Services	51,937	93,997	144,470	114,470
<b>Total Expenditures</b>	<b>51,937</b>	<b>93,997</b>	<b>144,470</b>	<b>114,470</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Operating Expenditures	51,937	93,997	144,470	114,470
<b>Total</b>	<b>51,937</b>	<b>93,997</b>	<b>144,470</b>	<b>114,470</b>
<b>Full Time Equivalent (FTEs)</b>	<i>Services Contracted Out</i>			

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	001-0000	General Fund		
Associated Department:	001-5105	Emergency Medical Services		
Description:	Provides emergency medical rescue service (EMS) or, in other words, ambulance services, throughout the County.			
<b>Budget Summary: Emergency Medical Services</b>				
Description	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenditures</b>				
Public Safety	5,246,041	5,318,868	5,402,723	5,568,534
<b>Total Expenditures</b>	<b>5,246,041</b>	<b>5,318,868</b>	<b>5,402,723</b>	<b>5,568,534</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	4,405,932	4,592,946	4,539,440	4,491,409
Operating Expenditures	677,023	722,211	778,283	816,008
Capital Outlay	163,086	3,711	85,000	261,117
<b>Total</b>	<b>5,246,041</b>	<b>5,318,868</b>	<b>5,402,723</b>	<b>5,568,534</b>
<b>Full Time Equivalent (FTEs)</b>	<b>68.25</b>	<b>68.35</b>	<b>67.85</b>	<b>65.85</b>
<i>Positions</i>				
Medical Director (also paid from Fire Fund)	0.25	0.35	0.35	0.35
EMS Chief	1	1	0	0
Chief of Fire & EMS (also paid from Fire Fund)	0	0	0.5	0.5
Captains/Shift Supervisor **	6	6	6	6
Lieutenants/Crew Chief **	6	6	6	6
Paramedics & Paramedic/FF **	29	29	29	29
Battalion Chiefs **	3	3	3	3
Emergency Med. Techs. & EMT/FF **	19	19	19	21
Rescue Billing Clerks	3	3	2	2
Staff Assistant II	0	0	1	1
Senior Staff Assistant	1	1	1	1
Approximate adjustment for portion of FTE paid from Fire Fund ( <i>added reporting in FY19 for better accuracy</i> )				-4
** many of the incumbents in these positions are fire certified and a very small portion of their salaries is paid from the Fire Fund.				

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	001-0000	General Fund		
Associated Department:	001-6101	Parks & Recreation		
Description:	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.			
<b>Budget Summary: Parks and Recreation</b>				
Description	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenditures</b>				
Culture and Recreation	1,065,913	978,349	1,339,856	3,138,000
<b>Total Expenditures</b>	<b>1,065,913</b>	<b>978,349</b>	<b>1,339,856</b>	<b>3,138,000</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	558,101	527,413	561,605	572,650
Operating Expenditures	449,238	435,013	468,251	470,350
Capital Outlay	58,574	15,923	310,000	2,095,000
<b>Total</b>	<b>1,065,913</b>	<b>978,349</b>	<b>1,339,856</b>	<b>3,138,000</b>
<b>Full Time Equivalent (FTEs)</b>	<b>12.25</b>	<b>12.5</b>	<b>11</b>	<b>11</b>
<i>Positions</i>				
Parks and Recreation Director	1	1	1	1
Administrative Assistant	1	1	1	1
Parks Operation Manager	1	2	2	1
Recreation Maintenance Technician I/II	6	6	4.5	6
Recreation Manager--Senior Services	1	0	0	1
Recreation Manger--Athletics/Aquatics	1	1	1	1
Recreation Specialist (OPS)**	1	1	1	0
Recreation Coordinator (OPS)**	0.25	0.5	0.5	0
** Counts from previous years include estimates of temporary and seasonal help which is still utilized but no longer included in the count				

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	001-0000	General Fund		
Associated Department:	001-6212	County Library System		
Description:	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.			
<b>Budget Summary: County Library System</b>				
Description	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenditures</b>				
Culture and Recreation	595,613	508,730	683,819	666,642
<b>Total Expenditures</b>	<b>595,613</b>	<b>508,730</b>	<b>683,819</b>	<b>666,642</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	494,223	432,326	593,969	565,862
Operating Expenditures	82,555	76,404	89,850	81,945
Capital Outlay	18,835	0	0	18,835
<b>Total</b>	<b>595,613</b>	<b>508,730</b>	<b>683,819</b>	<b>666,642</b>
<b>Full Time Equivalent (FTEs)</b>	<b>15</b>	<b>14.69</b>	<b>13.97</b>	<b>12.6</b>
<i>Positions</i>				
Library Director	1	1	1	1
Branch Librarians	3.5	3	3	5
Branch Librarian-Less	0	0	0	1
Staff Assistant II	1	1	1	1
Librarian-Reference/Admin	1	1	1	1
Library Assistants	0.5	1	0.75	0
Library Specialists	3	2	2	2
Library Clerk**	2	2.5	2.03	0.53
Library Page/Student**	3	3.19	3.19	1.07
** Counts from previous years include estimates of temporary and seasonal help which is still utilized but no longer included in the count				

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	001-0000	General Fund		
Associated Department:	001-6302	Agriculture Extension Service		
Description:	Provides informal educational programs and assistance to County residents in agriculture, home economics, 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.			
<b>Budget Summary: Agriculture Extension Service</b>				
Description	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenditures</b>				
Physical Environment	354,021	355,882	336,584	397,118
<b>Total Expenditures</b>	<b>354,021</b>	<b>355,882</b>	<b>336,584</b>	<b>397,118</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	254,239	251,493	275,130	339,322
Operating Expenditures	88,915	93,449	55,654	51,996
Capital Outlay	5,682	5,185	0	0
Grants & Aid	5,185	5,755	5,800	5,800
<b>Total</b>	<b>354,021</b>	<b>355,882</b>	<b>336,584</b>	<b>397,118</b>
<b>Full Time Equivalent (FTEs)</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>	<b>7</b>
<i>Positions</i>				
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	2
Extension Agent-4-H	1	1	0	0
Extension Agent-Horticulture	0	0	1	1
Multi-County Extension Agent	0.5	0.5	0.5	0
Multi-County Agriculture Agent	0.5	0.5	0.5	0.5
4H Program Assistant	1	1	1	1
Staff Assistant II	1	1	1	1

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	001-0000	General Fund		
Associated Department:	001-9999	Miscellaneous		
Description:	Includes miscellaneous non-operating transfers such as transfers to other Constitutional Officers (Supervisor of Elections, Property Appraiser, and Sheriff).			
<b>Budget Summary: Miscellaneous</b>				
Description	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenditures</b>				
General Government	2,624,643	2,660,302	2,727,975	2,754,765
(a) Court System	0	0	0	36,900
Public Safety	19,387,695	19,223,929	20,044,937	21,839,241
Transfers Out	1,911,723	2,040,944	511,400	249,722
Budgeted Reserves	0	0	910,425	7,245,745
<b>Total Expenditures</b>	<b>23,924,061</b>	<b>23,925,175</b>	<b>24,194,737</b>	<b>32,126,373</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Transfers Out				
to Transportation Fund	1,314,830	1,743,464	375,000	53,581
to Article V Court Support	0	0	0	36,900
to East Putnam Water/ Wastewater Fund	60,000	60,000	60,000	60,000
to Court Mandated Special Revenue Water Utilities	30,666	0	0	0
to Communications Improvement Fund	267,847	76,400	76,400	136,141
to Fleet Maintenance	238,380	161,080	0	0
<b>Transfers to Constitutional Officers **</b>				
Supervisor of Elections	943,000	922,825	901,000	895,000
Property Appraiser	1,681,643	1,737,477	1,826,975	1,859,765
Sheriff	19,387,695	19,223,929	20,044,937	21,839,241
Budgeted Reserves	0	0	910,425	7,245,745
<b>Total</b>	<b>23,924,061</b>	<b>23,925,175</b>	<b>24,194,737</b>	<b>32,126,373</b>
**A more detailed discussion of Constitutional Officers is presented at the end of Section C				

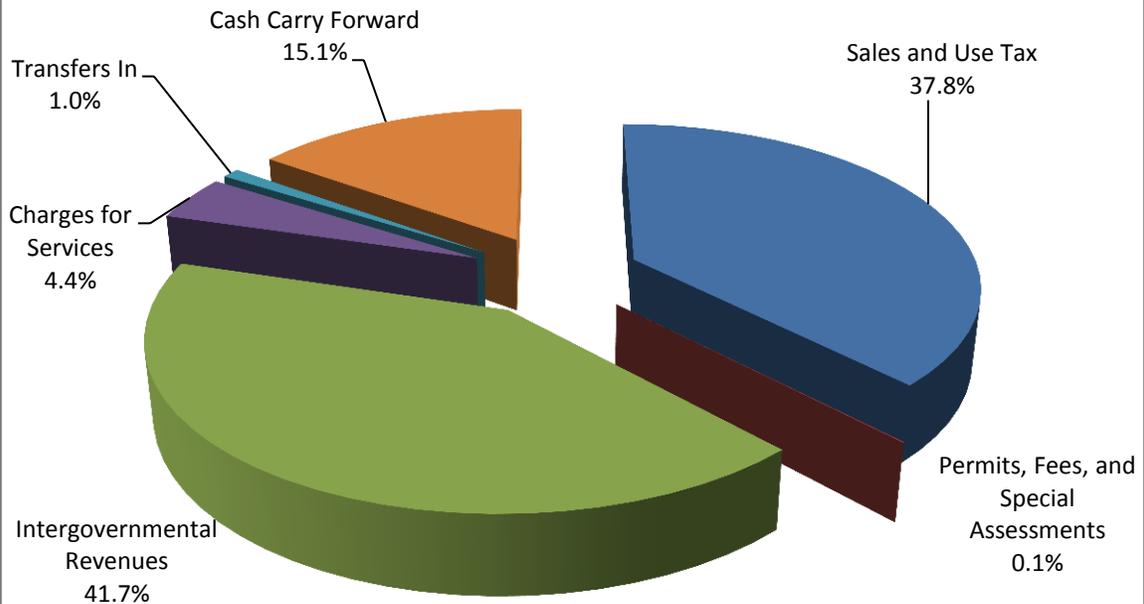
### Transportation Fund

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

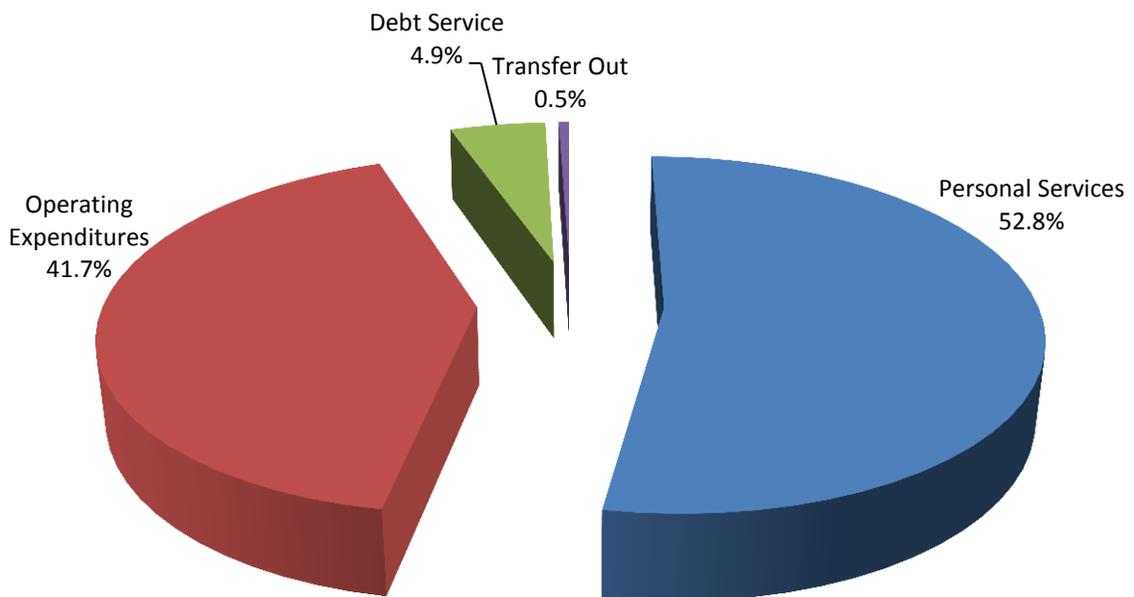
The primary Revenue sources for the Transportation Fund are Inter-governmental Revenues in the form of State shared gas taxes and State Revenue Sharing and two Local Option Gas Taxes. State Revenue Sharing is an unrestricted General Fund Revenue. Each year \$375,000 of the County's State Revenue Sharing is deposited into the Transportation Fund to cover costs disallowed by the various gas taxes. Additional revenues come from the state and from local governments within the County for sign and signal maintenance. In addition to the State Revenue Sharing from the General Fund mentioned above, additional funds have had to be transferred from the General Fund to the Transportation Fund to balance its budget.

The pie charts on the following page reflect the distributions of Revenue and Expenditure categories with the Transportation Fund for FY 2018-19.

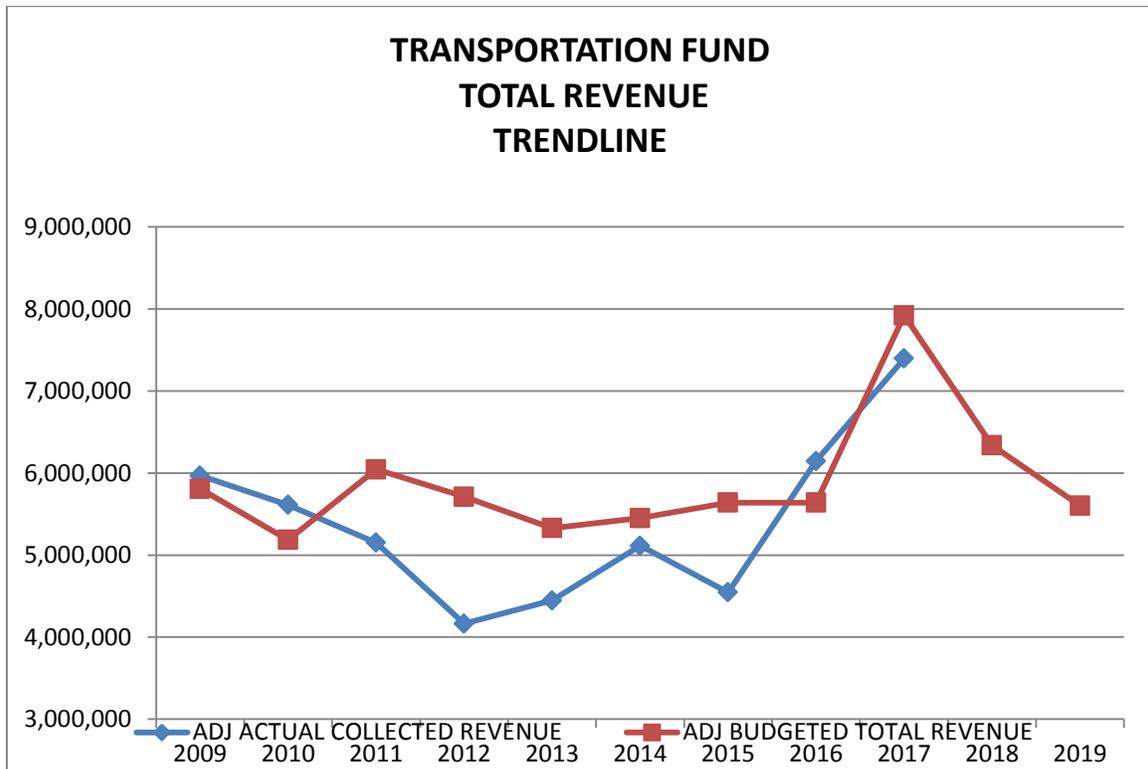
### TRANSPORTATION FUND REVENUES BY SOURCE



### TRANSPORTATION FUND EXPENDITURES BY CATEGORY



<b>Revenue Summary: Transportation Fund</b>				
	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenue:</b>				
Sales and Use Tax	2,089,150	2,159,229	2,068,746	2,116,019
Permits, Fees, and Special Assessments	3,300	2,200	3,000	3,000
Intergovernmental Revenues	2,561,006	2,467,443	2,305,731	2,337,886
Charges for Services	177,864	271,288	182,500	247,342
Subtotal	<u>4,831,320</u>	<u>4,900,160</u>	<u>4,559,977</u>	<u>4,704,247</u>
Debt Proceeds	0	752,936	0	0
Transfers In	1,314,830	1,743,464	375,000	53,581
Cash Carry Forward	<u>0</u>	<u>0</u>	<u>1,156,439</u>	<u>844,357</u>
<b>Total Revenue</b>	<b>6,146,150</b>	<b>7,396,560</b>	<b>6,091,416</b>	<b>5,602,185</b>



The Transportation Fund’s revenue comes mainly from various gas taxes that are restricted for transportation expenditures. The downward slope in the first half of the last decade reflects the effects of the recession on spending. Unlike property values, spending on fuel began to recover by the middle part of the last decade. The significant spike in revenues in FY17 correlates to Transfers In needed to cover expenditures for emergency repairs due to Hurricane Irma.

THIS CHART DOES NOT TAKE INTO ACCOUNT THE EFFECTS OF INFLATION.

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	Special Revenue Fund			
Associated Department:	Transp. Fund--Admin. & Engineering			
Description:	Provides for the general operations of the Transportation Fund including administration, departmental budgeting and bill paying as well as all in-house and contract engineering and other contracted services such as road studies (speed limits, traffic counts, etc.).			
<b>Budget Summary: Transportation Fund--Administration &amp; Engineering</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenditures</b>				
Transportation	1,732,970	2,608,890	1,927,103	1,945,570
Transfer Out	337,160	0	0	0
<b>Total Expenditures</b>	<b>2,070,130</b>	<b>2,608,890</b>	<b>1,927,103</b>	<b>1,945,570</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	873,484	878,934	900,704	923,471
Operating Expenditures	827,785	938,923	889,462	885,162
Capital Outlay	31,701	791,033	0	0
Debt Service	0	0	136,937	136,937
Transfer Out	337,160	0	0	0
<b>Total</b>	<b>2,070,130</b>	<b>2,608,890</b>	<b>1,927,103</b>	<b>1,945,570</b>
<b>Full Time Equivalent (FTEs)</b>	<b>15</b>	<b>14.5</b>	<b>14</b>	<b>14</b>
<i>Positions</i>				
Public Works Director	1	1	1	1
Engineering Manager	1	0.5	0	0
Assistant Public Works Director	0	1	1	1
Assistant to the Director	1	1	1	0
Administrative Coordinator	0	0	0	1
Senior Staff Assistant	1	1	1	1
Staff Assistant I	1	1	1	1
MSBU Coordinator	1	1	1	1
Civil Engineer III	1	1	1	1
Computer Drafting Tech.	1	1	1	1
County Surveyor	1	1	1	1
Survey Party Chief	1	1	1	1
Right-of-Way Agent	2	2	2	2
Construction Inspector	1	1	1	1
Operations Manager	1	0	0	0
Customer Service Rep.	1	1	1	1

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Fund:	Special Revenue Fund			
Associated Department:	101-4102	Transportation Fund--Roads & Bridges		
Description:	Provides for the costs of routine maintenance for the County road, bridge, and drainage systems.			
<b>Budget Summary: Transportation Fund--Roads &amp; Bridges</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenditures</b>				
Transportation	3,291,749	4,515,366	3,622,073	3,489,378
Debt Service	0	136,936	136,940	136,937
<b>Total Expenditures</b>	<b>3,291,749</b>	<b>4,652,302</b>	<b>3,759,013</b>	<b>3,626,315</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	1,775,094	1,802,645	2,086,881	2,037,233
Operating Expenditures	1,463,995	2,605,074	1,535,192	1,452,145
Capital Outlay	52,660	107,647	0	0
Debt Service	0	136,936	136,940	136,937
<b>Total</b>	<b>3,291,749</b>	<b>4,652,302</b>	<b>3,759,013</b>	<b>3,626,315</b>
<b>Full Time Equivalent (FTEs)</b>	<b>54</b>	<b>54</b>	<b>51</b>	<b>53</b>
<i>Positions</i>				
Road Maint. Supervisor	1	1	1	1
Area Supervisors	4	3	3	3
Crew Leader - Roads	5	5	5	5
Crew Leader - Sign Shop	1	1	0	0
Equipment Operator I - IV	25	25	26	28
Maint. Worker I - II	17	17	12	12
Sign Technician	1	1	2	2
Signal Technician *	0	0.42	1	1
Sign & Signal Supervisor *	0	0.58	1	1
* phased in during FY16/17				

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Fund:	Special Revenue Fund			
Associated Department:	101-9999	Transportation Fund--Miscellaneous		
Description:	The transfer to Risk Management is an estimated allocation of the proportionate share of the various insurances to the Transportation Fund. The large reserve in FY18 was budgeted for unanticipated costs related to emergency road repairs as a result of Hurricane Irma.			
<b>Budget Summary: Transportation Fund--Miscellaneous</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenditures</b>				
<i>Other Financing Uses</i>				
Transfers Out	29,827	30,183	30,300	30,300
Budgeted Reserves	0	0	375,000	0
<b>Total Expenditures</b>	<b>29,827</b>	<b>30,183</b>	<b>405,300</b>	<b>30,300</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Transfers Out	29,827	30,183	30,300	30,300
Budgeted Reserves	0	0	375,000	0
<b>Total</b>	<b>29,827</b>	<b>30,183</b>	<b>405,300</b>	<b>30,300</b>
<b>Full Time Equivalentents (FTEs)</b>				
n/a				

Other Special Revenue Funds

Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specific purpose. This section includes all special revenue funds except for the Transportation Fund, a major fund. The Transportation Fund is shown on pages C-32 through C-38.

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund: Associated Department:	114-6305	Special Revenue Fund Fishing Fund		
Description:	To provide for maintenance and improvements to County fishing and boating facilities.			
<b>Budget Summary: Fishing Fund</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Permits, Fees, and Special Assessments	41,822	42,062	40,750	40,750
Intergovernmental Revenue	0	25,323	0	0
Miscellaneous Revenue	154	605	150	1,500
<b>Total Sources</b>	<b>41,976</b>	<b>67,990</b>	<b>40,900</b>	<b>42,250</b>
<i>Other Financing Sources</i>				
Cash Carry Forward	0	0	192,150	375,804
<b>Total Revenues</b>	<b>41,976</b>	<b>67,990</b>	<b>233,050</b>	<b>418,054</b>
<b>Expenditures</b>				
Physical Environment	8,852	47,545	225,800	226,100
<i>Other Financing Uses</i>				
Budgeted Reserves	0	0	7,250	191,954
<b>Total Expenditures</b>	<b>8,852</b>	<b>47,545</b>	<b>233,050</b>	<b>418,054</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Operating Expenditures	8,852	13,801	50,800	51,100
Capital Outlay	0	33,764	175,000	175,000
Budgeted Reserves	0	0	7,250	191,954
<b>Total</b>	<b>8,852</b>	<b>47,565</b>	<b>233,050</b>	<b>418,054</b>
<b>Full Time Equivalentents (FTEs)</b>				
<i>n/a</i>				

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Fund:	Special Revenue Fund			
Associated Department:	118-XXXX	Fire Taxing Unit (MSTU)		
Description:	Provides fire and rescue service and protection in the unincorporated areas and most municipalities in the County. Along with volunteer firefighters at 18 County fire stations, the County has one fully staffed 24/7 station and has a second 12 hour a day station that is slated to go fully staffed 24/7 during the FY19 fiscal year.			
<b>Budget Summary: Fire Taxing Unit (MSTU)</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Taxes	3,086,065	3,127,133	3,230,232	3,460,917
Intergovernmental Revenues	184,750	178,266	176,000	188,500
Charges for Services	2,300	8,752	2,200	2,300
Miscellaneous Revenues	916	7,041	1,000	3,000
<b>Total Sources</b>	<b>3,274,031</b>	<b>3,321,192</b>	<b>3,409,432</b>	<b>3,654,717</b>
<i>Other Financing Sources</i>				
Cash Carry Forward	0	0	0	250,000
<b>Total Revenues</b>	<b>3,274,031</b>	<b>3,321,192</b>	<b>3,409,432</b>	<b>3,904,717</b>
<b>Expenditures</b>				
Public Safety	2,499,697	3,984,380	3,276,819	3,737,617
<i>Other Financing Uses</i>				
Transfers Out	321,296	124,704	83,547	83,547
Budgeted Reserves	0	0	49,066	83,553
<b>Total Expenditures</b>	<b>2,820,993</b>	<b>4,109,084</b>	<b>3,409,432</b>	<b>3,904,717</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	1,040,038	1,242,346	1,566,922	1,705,040
Operating Expenditures	1,345,449	1,377,568	1,649,897	1,748,277
Capital Outlay	114,210	1,364,466	60,000	284,300
Transfers Out	321,296	124,704	83,547	83,547
Budgeted Reserves	0	0	49,066	83,553
<b>Total</b>	<b>2,820,993</b>	<b>4,109,084</b>	<b>3,409,432</b>	<b>3,904,717</b>
<b>Full Time Equivalents (FTEs)*</b>	<b>21.43</b>	<b>21.93</b>	<b>22.6</b>	<b>25.9</b>
* Ten Firefighters were budgeted to phase in on June 1, 2019. (10 x .33 = 3.3 FTEs.) That 3.3 will increase by 6.7 to 10 in FY20. The FTE head count includes a small percentage of pay to Emergency Medical Technicians for being fire certified. The percentage spread over 50-60 employees equates to approximately 4 additional FTEs.				

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Fund:	Special Revenue Fund			
Associated Department:	119-3411	Law Enforcement Trust Fund		
Description:	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.			
<b>Budget Summary: Law Enforcement Trust</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Fines and Forfeitures	5,574	518	20,000	20,000
Miscellaneous Revenue	81	169	50	150
<b>Total Sources</b>	<b>5,655</b>	<b>687</b>	<b>20,050</b>	<b>20,150</b>
<i>Other Financing Sources</i>				
Cash-Carry Forward	0	0	89,950	50,000
<b>Total Revenues</b>	<b>5,655</b>	<b>687</b>	<b>110,000</b>	<b>70,150</b>
<b>Expenditures</b>				
Public Safety	26,173	96,034	100,000	63,432
<i>Other Financing Uses</i>				
Budgeted Reserves	0	0	10,000	6,718
<b>Total Expenditures</b>	<b>26,173</b>	<b>96,034</b>	<b>110,000</b>	<b>70,150</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Operating Expenditures	26,173	96,034	90,000	63,432
Capital Outlay	0	0	10,000	0
Budgeted Reserves	0	0	10,000	6,718
<b>Total</b>	<b>26,173</b>	<b>96,034</b>	<b>110,000</b>	<b>70,150</b>
<b>Full Time Equivalent (FTEs)</b>				
n/a				

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Fund:	Special Revenue Fund			
Associated Department:	120-3410	Law Enforcement Education Fund		
Description:	To account for funds received through Court System fines. Use is restricted to special training requirements for Law Enforcement personnel.			
<b>Budget Summary: Law Enforcement Education</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Fines and Forfeitures	17,394	16,173	16,000	13,000
Miscellaneous Revenue	2	14	0	200
<b>Total Sources</b>	<b>17,396</b>	<b>16,187</b>	<b>16,000</b>	<b>13,200</b>
<i>Other Financing Sources</i>				
Cash Carry Forward	0	0	4,000	1,189
<b>Total Revenues</b>	<b>17,396</b>	<b>16,187</b>	<b>20,000</b>	<b>14,389</b>
<b>Expenditures</b>				
Public Safety	24,270	15,305	20,000	14,389
<b>Total Expenditures</b>	<b>24,270</b>	<b>15,305</b>	<b>20,000</b>	<b>14,389</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Operating Expenditures	24,270	15,305	20,000	14,389
<b>Total</b>	<b>24,270</b>	<b>15,305</b>	<b>20,000</b>	<b>14,389</b>
<b>Full Time Equivalentents (FTEs)</b>				
<i>n/a</i>				

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Fund:	Special Revenue Fund			
Associated Department:	122-XXXX	Court Improvement Fund		
Description:	To summarize all Grant and other specially designated Revenues and Expenditures relating to the improvement of the County Courthouse.			
<b>Budget Summary: Courts Improvement</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Charges for Services	120,606	112,948	115,000	95,000
Miscellaneous Revenue	436	2,575	300	5,000
<b>Total Sources</b>	<b>121,042</b>	<b>115,523</b>	<b>115,300</b>	<b>100,000</b>
<i>Other Financing Sources</i>				
Cash Carry Forward	0	0	1,000,000	1,350,000
<b>Total Revenues</b>	<b>121,042</b>	<b>115,523</b>	<b>1,115,300</b>	<b>1,450,000</b>
<b>Expenditures</b>				
(a) Court System	37,507	5,071	1,115,300	241,000
Budgeted Reserves	0	0	0	1,209,000
<b>Total Expenditures</b>	<b>37,507</b>	<b>5,071</b>	<b>1,115,300</b>	<b>1,450,000</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Operating Expenditures	1,267	4,386	41,000	41,000
Capital Outlay	36,240	685	1,074,300	200,000
Budgeted Reserves	0	0	0	1,209,000
<b>Total</b>	<b>37,507</b>	<b>5,071</b>	<b>1,115,300</b>	<b>1,450,000</b>
<b>Full Time Equivalentents (FTEs)</b>				
<i>n/a</i>				

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Fund:	Special Revenue Fund			
Associated Department:	124-2111	Driver's Education Fund		
Description:	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.			
<b>Budget Summary: Driver's Education</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Fines and Forfeitures	19,849	18,481	19,000	16,000
Miscellaneous Revenue	121	425	125	1,000
<b>Total Sources</b>	<b>19,970</b>	<b>18,906</b>	<b>19,125</b>	<b>17,000</b>
<i>Other Financing Sources</i>				
Cash Carry Forward	0	0	25,875	250,000
<b>Total Revenues</b>	<b>19,970</b>	<b>18,906</b>	<b>45,000</b>	<b>267,000</b>
<b>Expenditures</b>				
Public Safety	0	45,000	45,000	25,000
Budgeted Reserves	0	0	0	242,000
<b>Total Expenditures</b>	<b>0</b>	<b>45,000</b>	<b>45,000</b>	<b>267,000</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Grants & Aid	0	45,000	45,000	25,000
Budgeted Reserves	0	0	0	242,000
<b>Total</b>	<b>0</b>	<b>45,000</b>	<b>45,000</b>	<b>267,000</b>
<b>Full Time Equivalentents (FTEs)</b>				
<i>n/a</i>				

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Fund:	Special Revenue Fund			
Associated Department:	125-2335	Article V Court Support Fund		
Description:	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. Revenues are 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.			
<b>Budget Summary: Article V Court Support</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Charges for Services	48,804	46,712	46,000	42,000
Miscellaneous Revenue	37	84	30	100
<b>Total Sources</b>	<b>48,841</b>	<b>46,796</b>	<b>46,030</b>	<b>42,100</b>
<i>Other Financing Sources</i>				
Transfer In	0	0	0	36,900
Cash Carry Forward	0	0	18,948	0
<b>Total Revenues</b>	<b>48,841</b>	<b>46,796</b>	<b>64,978</b>	<b>79,000</b>
<b>Expenditures</b>				
(a) Court System	82,215	65,277	64,978	79,000
<i>Other Financing Uses</i>				
Transfer to Constitutional Officer	0	0	0	0
<b>Total Expenditures</b>	<b>82,215</b>	<b>65,277</b>	<b>64,978</b>	<b>79,000</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Operating Expenditures	82,215	65,277	64,978	79,000
Transfer to Constitutional Officer	0	0	0	0
<b>Total</b>	<b>82,215</b>	<b>65,277</b>	<b>64,978</b>	<b>79,000</b>
<b>Full Time Equivalentents (FTEs)</b>				
<i>n/a</i>				

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Fund:	Special Revenue Fund			
Associated Department:	126-2336	Court Technology Fund		
Description:	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.			
<b>Budget Summary: Courts Technology Fund</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Charges for Services	82,298	90,120	77,000	85,000
Miscellaneous Revenue	152	460	152	2,500
<b>Total Sources</b>	<b>82,450</b>	<b>90,580</b>	<b>77,152</b>	<b>87,500</b>
<i>Other Financing Sources</i>				
Cash Carry Forward	0	0	250,000	213,661
<b>Total Revenues</b>	<b>82,450</b>	<b>90,580</b>	<b>327,152</b>	<b>301,161</b>
<b>Expenditures</b>				
General Government	0	0	25,000	25,000
(a) Court System	177,061	98,996	302,152	276,161
<b>Total Expenditures</b>	<b>177,061</b>	<b>98,996</b>	<b>327,152</b>	<b>301,161</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Operating Expenditures	148,251	89,710	208,498	216,033
Capital Outlay	28,810	9,286	118,654	85,128
<b>Total</b>	<b>177,061</b>	<b>98,996</b>	<b>327,152</b>	<b>301,161</b>
<b>Full Time Equivalentents (FTEs)</b>				
<i>n/a</i>				

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Fund:	Special Revenue Fund			
Associated Department:	127-3411	Crime Prevention Fund		
Description:	To account for new fines levied to specifically support Crime Prevention Programs.			
<b>Budget Summary: Crime Prevention</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Fines and Forfeitures	19,897	19,769	19,000	17,000
Miscellaneous Revenue	29	98	40	100
<b>Total Sources</b>	<b>19,926</b>	<b>19,867</b>	<b>19,040</b>	<b>17,100</b>
<i>Other Financing Sources</i>				
Cash Carry Forward	0	0	18,460	35,730
<b>Total Revenues</b>	<b>19,926</b>	<b>19,867</b>	<b>37,500</b>	<b>52,830</b>
<b>Expenditures</b>				
Public Safety	38,530	17,983	35,000	50,000
<i>Other Financing Uses</i>				
Budgeted Reserves	0	0	2,500	2,830
<b>Total Expenditures</b>	<b>38,530</b>	<b>17,983</b>	<b>37,500</b>	<b>52,830</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Operating Expenditures	38,530	17,983	35,000	50,000
Capital Outlay	0	0	0	0
Budgeted Reserves	0	0	2,500	2,830
<b>Total</b>	<b>38,530</b>	<b>17,983</b>	<b>37,500</b>	<b>52,830</b>
<b>Full Time Equivalentents (FTEs)</b>				
<i>n/a</i>				

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Fund:	Special Revenue Fund			
Associated Department:	130-3992	E 911 System Fund		
Description:	To account for funds received to establish, maintain, and update the 9-1-1 Emergency telephone system for the County.			
<b>Budget Summary: E911 System</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Intergovernmental Revenues	395,919	564,241	280,000	264,600
Charges for Services	0	0	0	0
Miscellaneous Revenue	221	943	250	0
<b>Total Sources</b>	<b>396,140</b>	<b>565,184</b>	<b>280,250</b>	<b>264,600</b>
<i>Other Financing Sources</i>				
Cash Carry Forward	0	0	558,944	584,287
<b>Total Revenues</b>	<b>396,140</b>	<b>565,184</b>	<b>839,194</b>	<b>848,887</b>
<b>Expenditures</b>				
Public Safety	265,656	518,765	789,194	798,887
<i>Other Financing Uses</i>				
Transfers Out	0	0	50,000	50,000
Budgeted Reserves	0	0	0	0
<b>Total Expenditures</b>	<b>265,656</b>	<b>518,765</b>	<b>839,194</b>	<b>848,887</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	80,057	100,498	101,062	101,870
Operating Expenditures	185,599	155,825	569,313	487,750
Capital Outlay	0	123,028	118,819	155,986
Transfers Out	0	139,414	50,000	100,000
Budgeted Reserves	0	0	0	3,281
<b>Total</b>	<b>265,656</b>	<b>518,765</b>	<b>839,194</b>	<b>848,887</b>
<b>Full Time Equivalentents (FTEs)</b>	<b>1.5</b>	<b>2</b>	<b>2</b>	<b>2</b>
<i>Positions</i>				
E911 Field Address Technician	0.5	1	1	1
E911 GIS Technician	1	1	1	1

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<b>Fund:</b>	<b>Special Revenue Fund</b>			
<b>Associated Department:</b>	131-2107	<b>Tourist Development Fund</b>		
<b>Description:</b>	To account for Revenues and Expenditures relating to development of tourism in the County through the assessment of a Tourist ("bed") Tax.			
<b>Budget Summary: Tourist Development</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Miscellaneous Revenue	246	1,299	300	5,000
Tourist Development Tax	331,917	418,821	300,000	448,404
<b>Total Sources</b>	<b>332,163</b>	<b>420,120</b>	<b>300,300</b>	<b>453,404</b>
<i>Other Financing Sources</i>				
Cash Carry Forward	0	0	60,200	979,639
<b>Total Revenues</b>	<b>332,163</b>	<b>420,120</b>	<b>360,500</b>	<b>1,433,043</b>
<b>Expenditures</b>				
Economic Environment	262,132	212,068	300,500	448,904
<i>Other Financing Uses</i>				
Budgeted Reserves	0	0	60,000	984,139
<b>Total Expenditures</b>	<b>262,132</b>	<b>212,068</b>	<b>360,500</b>	<b>1,433,043</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Operating Expenditures	262,132	212,068	300,500	448,904
Budgeted Reserves	0	0	60,000	984,139
<b>Total</b>	<b>262,132</b>	<b>212,068</b>	<b>360,500</b>	<b>1,433,043</b>
<b>Full Time Equivalentents (FTEs)</b>				
<i>n/a</i>				

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Fund:	Special Revenue Fund			
Associated Department:	132-3993	Communication Improvement Fund		
Description:	To account for Revenues and Expenditures relating to the improvement of County-wide communications systems through the collection of a surcharge on traffic tickets. The debt service paid from this fund will be extinguished in 2020.			
<b>Budget Summary: Communications Improvement</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Fines and Forfeitures	31,102	26,702	28,535	22,000
Miscellaneous Revenues	26,413	28,814	28,800	28,914
<b>Total Sources</b>	<b>57,515</b>	<b>55,516</b>	<b>57,335</b>	<b>50,914</b>
<i>Other Financing Sources</i>				
Transfers In	493,615	126,400	126,400	186,141
<b>Total Revenues</b>	<b>551,130</b>	<b>181,916</b>	<b>183,735</b>	<b>237,055</b>
<b>Expenditures</b>				
Public Safety	169,752	173,992	183,751	237,055
<b>Total Expenditures</b>	<b>169,752</b>	<b>173,992</b>	<b>183,751</b>	<b>237,055</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Operating Expenditures	49,277	53,536	63,250	71,489
Capital Outlay	0	0	0	45,000
Debt Service	120,475	120,456	120,501	120,566
<b>Total</b>	<b>169,752</b>	<b>173,992</b>	<b>183,751</b>	<b>237,055</b>
<b>Full Time Equivalents (FTEs)</b>				
<i>n/a</i>				

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Fund:	Special Revenue Fund			
Associated Department:	133-2108	Economic Development Fund		
Description:	To support development and expansion of new and existing businesses within the County in order to improve and diversify the County's economy.			
<b>Budget Summary: Economic Development</b>				
<u>Description</u>	FY 15/16 Actual	FY 15/16 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Miscellaneous Revenues	0	156	0	800
Intergovernmental Revenues	46,465	39,872	0	0
<b>Total Sources</b>	<b>46,465</b>	<b>40,028</b>	<b>0</b>	<b>800</b>
<i>Other Financing Sources</i>				
Transfers In	274,934	207,515	203,695	107,954
Cash Carry Forward	0	0	0	90,000
<b>Total Revenues</b>	<b>321,399</b>	<b>247,543</b>	<b>203,695</b>	<b>198,754</b>
<b>Expenditures</b>				
Economic Environment	206,465	211,871	203,695	198,754
<b>Total Expenditures</b>	<b>206,465</b>	<b>211,871</b>	<b>203,695</b>	<b>198,754</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Operating Expenditures	206,465	199,871	180,000	160,000
Grants & Aid	0	12,000	23,695	38,754
<b>Total</b>	<b>206,465</b>	<b>211,871</b>	<b>203,695</b>	<b>198,754</b>
<b>Full Time Equivalentents (FTEs)</b>				
<i>n/a</i>				

Fund:	Special Revenue Fund	
Associated Department:	160-XXXX	Miscellaneous Grant Funds
Description:	To account for Revenues and Expenditures associated with all miscellaneous grant funds.	

The Miscellaneous Grants Fund is a Special Revenue Fund in which the revenues and expenditures for various grants are recorded. Over the four years shown, grants in this fund include fire services grants, emergency management grants, homeland security grants, emergency services grants, and library grants. Some grants are, for the time being, awarded automatically every year. Others must be sought via a competitive grant application process. Grants often have a different – sometimes longer - time period in which to fulfill grant obligations than the County’s fiscal year (October – September). Grants that are automatically awarded each year and grants that have been formally awarded are included in the budget at preparation. Other grants are added to the budget via a budget amendment process allowed by Florida Statutes. Therefore, there can be a significant variation between budgeted and actual revenues and expenditures.

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Fund:	Special Revenue Fund			
Associated Department:	160-3211	Fire Services Grants		
Description:	To account for Revenues and Expenditures associated with grants for Fire Services. A decision was made during FY17/18 to administratively reassign the grant below, shown in FY17/18, to the Capital Projects Fund.			
<b>Budget Summary: Miscellaneous Grants</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Intergovernmental Revenues	0	0	1,000,000	0
<b>Total Sources</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>
<hr/>				
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>
<b>Expenditures</b>				
Public Safety	0	0	1,000,000	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>
<b>Detailed Budget of Expenditures</b>				
<b>Category</b>				
Personal Services	0	0	0	0
Operating Expenditures	0	0	0	0
Capital Outlay	0	0	1,000,000	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>

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Fund:	Special Revenue Fund			
Associated Department:	160-3991	Emergency Management Grants		
Description:	To account for Revenues and Expenditures associated with Emergency Management grants.			
<b>Budget Summary: Miscellaneous Grants</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Intergovernmental Revenues	165,415	145,860	166,526	232,409
Miscellaneous Revenue	0	0	0	0
<b>Total Sources</b>	<b>165,415</b>	<b>145,860</b>	<b>166,526</b>	<b>232,409</b>
<i>Other Financing Sources</i>				
Transfers In	0	0	0	0
<b>Total Revenue</b>	<b>165,415</b>	<b>145,860</b>	<b>166,526</b>	<b>232,409</b>
<b>Expenditures</b>				
Public Safety	165,415	145,860	166,526	232,409
<b>Total Expenditures</b>	<b>165,415</b>	<b>145,860</b>	<b>166,526</b>	<b>232,409</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	34,384	39,588	58,188	58,188
Operating Expenditures	95,864	81,295	74,838	129,221
Capital Outlay	35,167	24,977	33,500	45,000
<b>Total</b>	<b>165,415</b>	<b>145,860</b>	<b>166,526</b>	<b>232,409</b>
<b>Full Time Equivalent (FTEs)</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<i>Positions</i>				
Emergency Management Specialist	1	1	1	1

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Fund:	Special Revenue Fund			
Associated Department:	160-3996	Emergency Mgmt. Grants - Homeland Security		
Description:	To account for Revenues and Expenditures associated with Homeland Security grants secured by the Emergency Management department.			
<b>Budget Summary: Miscellaneous Grants</b>				
<u>Description</u>	FY 15/16 Actual	FY 15/16 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Intergovernmental Revenues	12,308	31,007	43,205	43,205
<b>Total Sources</b>	<b>12,308</b>	<b>31,007</b>	<b>43,205</b>	<b>43,205</b>
<b>Total Revenue</b>	12,308	31,007	43,205	43,205
<b>Expenditures</b>				
Public Safety	12,308	31,007	43,205	43,205
<b>Total Expenditures</b>	<b>12,308</b>	<b>31,007</b>	<b>43,205</b>	<b>43,205</b>
<b>Detailed Budget of Expenditures</b>				
<b>Category</b>				
Operating Expenditures	12,308	31,007	43,205	43,205
<b>Total</b>	<b>12,308</b>	<b>31,007</b>	<b>43,205</b>	<b>43,205</b>

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Fund:	Special Revenue Fund			
Associated Department:	160-5105/ 160-5115	Emergency Medical Services Grants		
Description:	To account for Revenues and Expenditures associated with Emergency Medical Services grants.			
<b>Budget Summary: Miscellaneous Grants</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Intergovernmental Revenues	73,274	11,155	2,026	4,529
<b>Total Sources</b>	<b>73,274</b>	<b>11,155</b>	<b>2,026</b>	<b>4,529</b>
<b>Total Revenue</b>	<b>73,274</b>	<b>11,155</b>	<b>2,026</b>	<b>4,529</b>
<b>Expenditures</b>				
Public Safety	73,274	11,155	2,026	4,529
<b>Total Expenditures</b>	<b>73,274</b>	<b>11,155</b>	<b>2,026</b>	<b>4,529</b>
<b>Detailed Budget of Expenditures</b>				
<b>Category</b>				
Operating Expenditures	73,274	11,155	2,026	4,529
<b>Total</b>	<b>73,274</b>	<b>11,155</b>	<b>2,026</b>	<b>4,529</b>

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Fund:	Special Revenue Fund			
Associated Department:	160-6212/ 6215	County Library System Grants		
Description:	To account for Revenues and Expenditures associated with the County Library System.			
<b>Budget Summary: Miscellaneous Grants</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Intergovernmental Revenues	231,961	210,522	200,212	217,800
Miscellaneous Revenue	0	26	0	0
<b>Total Sources</b>	<b>231,961</b>	<b>210,548</b>	<b>200,212</b>	<b>217,800</b>
<b>Total Revenue</b>	<b>231,961</b>	<b>210,548</b>	<b>200,212</b>	<b>217,800</b>
<b>Expenditures</b>				
Culture and Recreation	231,969	214,639	200,212	217,800
<b>Total Expenditures</b>	<b>231,969</b>	<b>214,639</b>	<b>200,212</b>	<b>217,800</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	189,340	166,490	119,662	132,180
Operating Expenditures	40,286	28,068	56,800	49,870
Capital Outlay	2,343	20,081	23,750	35,750
<b>Total</b>	<b>231,969</b>	<b>214,639</b>	<b>200,212</b>	<b>217,800</b>
<b>Full Time Equivalent (FTEs)</b>	<b>4.9</b>	<b>4.9</b>	<b>3.16</b>	<b>2.74</b>
<i>Positions</i>				
Library/Customer Service Clerk**	0.4	0.4	0.66	0
Special Projects Coordinator	1	1	1	1
Library Clerk (combo of several part-time FTEs)**	3.5	3.5	1	1.74
Branch Librarian	0	0	0.5	0
**counts from previous years include an estimate of temporary and seasonal employees that are still utilized but no longer included in the count				

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Fund:	Special Revenue Fund			
Associated Department:	161-XXXX	CDBG Program Income Fund		
Description:	To account for Revenues received from Community Development Block Grants (CDBG)/Local Housing Assistance Grants/mortgages and other Grants, and the proper use/reuse of these funds.			
<b>Budget Summary: CDBG Program Income</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Intergovernmental Revenues	52,650	569,319	320,000	0
<b>Total Sources</b>	<b>52,650</b>	<b>569,319</b>	<b>320,000</b>	<b>0</b>
<b>Total Revenues</b>	<b>52,650</b>	<b>569,319</b>	<b>320,000</b>	<b>0</b>
<b>Expenditures</b>				
Economic Environment	52,650	569,319	320,000	0
<b>Total Expenditures</b>	<b>52,650</b>	<b>569,319</b>	<b>320,000</b>	<b>0</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Operating Expenditures	52,650	569,319	320,000	0
<b>Total</b>	<b>52,650</b>	<b>569,319</b>	<b>320,000</b>	<b>0</b>
<b>Full Time Equivalentents (FTEs)</b>	<i>n/a</i>			

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Fund:	Special Revenue Fund			
Associated Department:	162-7992	Interlachen Lakes Estates Fund		
Description:	To account for Revenues and Expenditures relating to road maintenance requirements within this Municipal Services Benefit Unit (MSBU).			
<b>Budget Summary: Interlachen Lakes Estates</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Permits, Fees, and Special Assessments	233,384	251,741	205,000	205,000
Miscellaneous Revenues	93	399	0	650
<b>Total Sources</b>	<b>233,477</b>	<b>252,140</b>	<b>205,000</b>	<b>205,650</b>
<i>Other Financing Sources</i>				
Cash Carry Forward	0	0	53,675	109,006
<b>Total Revenues</b>	<b>233,477</b>	<b>252,140</b>	<b>258,675</b>	<b>314,656</b>
<b>Expenditures</b>				
Transportation	204,909	274,736	258,675	314,656
<i>Other Financing Uses</i>				
Budgeted Reserves	0	0	0	0
<b>Total Expenditures</b>	<b>204,909</b>	<b>274,736</b>	<b>258,675</b>	<b>314,656</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Operating Expenditures	204,909	274,736	253,675	314,656
Budgeted Reserves	0	0	5,000	0
<b>Total</b>	<b>204,909</b>	<b>274,736</b>	<b>258,675</b>	<b>314,656</b>
<b>Full Time Equivalent (FTEs)</b>				
n/a				

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Fund:	Special Revenue Fund			
Associated Department:	163-7993	West Putnam MSBU Fund		
Description:	To account for Revenues and Expenditures relating to road maintenance requirements within this Municipal Services Benefit Unit (MSBU).			
<b>Budget Summary: West Putnam MSBU</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Permits, Fees, and Special Assessments	136,656	138,486	112,500	130,000
Miscellaneous Revenues	95	341	90	480
<b>Total Sources</b>	<b>136,751</b>	<b>138,827</b>	<b>112,590</b>	<b>130,480</b>
<i>Other Financing Sources</i>				
Cash Carry Forward	0	0	68,285	71,116
<b>Total Revenues</b>	<b>136,751</b>	<b>138,827</b>	<b>180,875</b>	<b>201,596</b>
<b>Expenditures</b>				
Transportation	154,034	174,237	155,875	201,596
<i>Other Financing Uses</i>				
Budgeted Reserves	0	0	25,000	0
<b>Total Expenditures</b>	<b>154,034</b>	<b>174,237</b>	<b>180,875</b>	<b>201,596</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Operating Expenditures	154,034	174,237	155,875	201,596
Budgeted Reserves	0	0	25,000	0
<b>Total</b>	<b>154,034</b>	<b>174,237</b>	<b>180,875</b>	<b>201,596</b>
<b>Full Time Equivalent (FTEs)</b>				
<i>n/a</i>				

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Fund:	Special Revenue Fund			
Associated Department:	170-6506	Local Housing Assistance/SHIP Fund		
Description:	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.			
<b>Budget Summary: Local Housing Assistance/SHIP</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Intergovernmental Revenues	374,562	483,015	512,000	0
Miscellaneous Revenues	71,395	5,745	600	0
<b>Total Sources</b>	<b>445,957</b>	<b>488,760</b>	<b>512,600</b>	<b>0</b>
<i>Other Financing Sources</i>				
Cash Carry Forward	0	0	658,000	1,000,000
<b>Total Revenues</b>	<b>445,957</b>	<b>488,760</b>	<b>1,170,600</b>	<b>1,000,000</b>
<b>Expenditures</b>				
Economic Environment	159,720	183,307	1,145,600	1,000,000
<i>Other Financing Uses</i>				
Budgeted Reserves	0	0	25,000	0
<b>Total Expenditures</b>	<b>159,720</b>	<b>183,307</b>	<b>1,170,600</b>	<b>1,000,000</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Operating Expenditures	159,720	183,307	1,145,600	1,000,000
Budgeted Reserves	0	0	25,000	0
<b>Total</b>	<b>159,720</b>	<b>183,307</b>	<b>1,170,600</b>	<b>1,000,000</b>
<b>Full Time Equivalentents (FTEs)</b>				
n/a				

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Fund:	Special Revenue Fund			
Associated Department:	175-4110	MSBU Fund		
Description:	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.			
<b>Budget Summary: MSBU Fund</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Permits, Fees, and Special Assessments	114,323	118,571	91,500	105,000
Miscellaneous Revenues	210	850	125	500
<b>Total Sources</b>	<b>114,533</b>	<b>119,421</b>	<b>91,625</b>	<b>105,500</b>
<i>Other Financing Sources</i>				
Cash Carry Forward	0	0	30,000	467,006
<b>Total Revenues</b>	<b>114,533</b>	<b>119,421</b>	<b>121,625</b>	<b>572,506</b>
<b>Expenditures</b>				
Transportation	85,061	93,764	114,625	221,290
<i>Other Financing Uses</i>				
Budgeted Reserves	0	0	7,000	351,216
<b>Total Expenditures</b>	<b>85,061</b>	<b>93,764</b>	<b>121,625</b>	<b>572,506</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Operating Expenditures	85,061	93,764	89,625	221,290
Capital Outlay	0	0	25,000	0
Budgeted Reserves	0	0	7,000	351,216
<b>Total</b>	<b>85,061</b>	<b>93,764</b>	<b>121,625</b>	<b>572,506</b>
<b>Full Time Equivalentents (FTEs)</b>				
<i>n/a</i>				

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Fund:	Special Revenue Fund			
Associated Department:	603-XXXX	Wastewater Utilities--Paradise Point/Port Buena Vista		
Description:	Accounts for revenue and expenditures associated with the operation of two small wastewater 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.			
<b>Budget Summary: Wastewater Utilities</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Miscellaneous Revenue	0	9	0	100
Charges for Services	45,108	43,288	43,750	43,750
<b>Total Sources</b>	<b>45,108</b>	<b>43,297</b>	<b>43,750</b>	<b>43,850</b>
<i>Other Financing Sources</i>				
Transfers In	30,666	0	0	0
Cash Carry Forward	0	0	1,255	17,142
<b>Total Revenues</b>	<b>75,774</b>	<b>43,297</b>	<b>45,005</b>	<b>60,992</b>
<b>Expenditures</b>				
Physical Environment	40,767	34,049	45,005	26,459
Budgeted Reserves	0	0	0	34,533
	<b>40,767</b>	<b>34,049</b>	<b>45,005</b>	<b>60,992</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Operating Expenditures	40,767	34,049	45,005	26,459
Budgeted Reserves	0	0	0	34,533
<b>Total</b>	<b>40,767</b>	<b>34,049</b>	<b>45,005</b>	<b>60,992</b>
<b>Full Time Equivalentents (FTEs)</b>				
<i>n/a</i>				

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	Special Revenue Fund			
Associated Department:	606-XXXX	Water Utilities--Paradise View/Port Buena Vista		
Description:	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.			
<b>Budget Summary: Water Utilities</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Charges for Services	32,979	33,312	31,500	32,500
Miscellaneous Revenues	101	394	0	500
<b>Total Sources</b>	<b>33,080</b>	<b>33,706</b>	<b>31,500</b>	<b>33,000</b>
<i>Other Financing Sources</i>				
Cash Carry Forward	0	0	1,100	245,995
<b>Total Revenues</b>	<b>33,080</b>	<b>33,706</b>	<b>32,600</b>	<b>278,995</b>
<b>Expenditures</b>				
Physical Environment	22,359	27,906	32,600	31,200
Budgeted Reserves	0	0	0	247,795
<b>Total Expenditures</b>	<b>22,359</b>	<b>27,906</b>	<b>32,600</b>	<b>278,995</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Operating Expenditures	22,359	27,906	32,600	31,200
Budgeted Reserves	0	0	0	247,795
<b>Total</b>	<b>22,359</b>	<b>27,906</b>	<b>32,600</b>	<b>278,995</b>
<b>Full Time Equivalentents (FTEs)</b>				
<i>n/a</i>				

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	Special Revenue Fund			
Associated Department:	607-6112	ILE Lake Access Lots Trust		
Description:	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.			
<b>Budget Summary: ILE Lake Access Lots Trust</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Miscellaneous Revenues	18	71	0	200
<b>Total Sources</b>	<b>18</b>	<b>71</b>	<b>0</b>	<b>200</b>
<i>Other Financing Sources</i>				
Cash Carry Forward	0	0	40,000	43,495
<b>Total Revenues</b>	<b>18</b>	<b>71</b>	<b>40,000</b>	<b>43,695</b>
<b>Expenditures</b>				
Culture and Recreation	0	0	40,000	43,695
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>43,695</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Operating Expenditures	0	0	2,000	0
Capital Outlay	0	0	38,000	43,695
<b>Total</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>43,695</b>
<b>Full Time Equivalentents (FTEs)</b>				
<i>n/a</i>				

### 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. Proprietary Fund debt is not accounted for in a debt service fund. More information on County debt is provided in Section E.

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	Debt Services Fund			
Associated Department:	201-8113	County Jail Debt Service Fund		
Description:	To account for debt service requirements associated with funds borrowed (USDA Revenue Bonds) to finance the construction a new County Jail. The initial amount of the loan was \$18,519,600 with a 40-year term and an interest rate of 3.50%. While 1/2 Cent Sales Tax Revenue, a General Fund revenue, is pledged to cover this loan, to date, funds have been transferred in from the Better Place Plan Fund to pay the debt service requirements.			
<b>Budget Summary: County Jail Debt Service Fund</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Miscellaneous Revenues	0	0	0	1,250
<i>Other Financing Sources</i>				
Transfers In	436,260	872,520	872,520	872,520
Cash Carry Forward	0	0	79,320	596,589
<b>Total Revenues</b>	<b>436,260</b>	<b>872,520</b>	<b>951,840</b>	<b>1,470,359</b>
<b>Expenditures</b>				
Debt Service		793,016	793,080	793,013
<i>Other Financing Uses</i>				
Budgeted Reserves	0	0	158,760	677,346
<b>Total Expenditures</b>	<b>0</b>	<b>793,016</b>	<b>951,840</b>	<b>1,470,359</b>
<b>Detailed Budget of Expenditures</b>				
<b>Category</b>				
Debt Service	0	793,016	793,080	793,013
Budgeted Reserves	0	0	158,760	677,346
<b>Total</b>	<b>0</b>	<b>793,016</b>	<b>951,840</b>	<b>1,470,359</b>

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	Debt Services Fund			
Associated Department:	212-7107	MSBU Sinking Fund		
Description:	To account for debt service requirements associated with funds borrowed to pave roads in MSBU's. A loan for \$1,900,000, approved June 28, 2005, is being repaid by affected property owners who are being charged a nonadvalorem Special Assessment. The loan matured in FY 2018. This fund will be closed out in FY19.			
<b>Budget Summary: MSBU Sinking Fund</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Permits, Fees, and Special Assessments	210,879	252,414	161,228	0
Miscellaneous Revenues	56	266	0	0
Cash Carryforward	<b>0</b>	<b>0</b>	<b>0</b>	71,035
<b>Total Revenues</b>	<b>210,935</b>	<b>252,680</b>	<b>161,228</b>	<b>71,035</b>
<b>Expenditures</b>				
Debt Service	192,535	193,259	146,578	71,035
Budgeted Reserves	0	0	14,650	0
<b>Total Expenditures</b>	<b>192,535</b>	<b>193,259</b>	<b>161,228</b>	<b>71,035</b>
<b>Detailed Budget of Expenditures</b>				
<b>Category</b>				
Operating Expenditures	4,518	5,224	5,500	71,035
Debt Service	188,017	188,035	141,078	0
Budgeted Reserves	0	0	14,650	0
<b>Total</b>	<b>192,535</b>	<b>193,259</b>	<b>161,228</b>	<b>71,035</b>

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Capital Projects Funds

Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major capital facilities, infrastructure and equipment for the County. Proprietary fund capital projects are recorded within their respective funds and not in a capital projects fund. More information about capital projects is provided in Section D.

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	Capital Projects Fund			
Associated Department: 301-XXXX	Better Place Plan Fund			
Description:	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, is 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 was scheduled to end on December 31, 2017. County voters renewed it for another fifteen (15) years in 2015, effective January 1, 2018 through December 31, 2032.			
<b>Budget Summary: Better Place Plan</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Sales and Use Taxes	5,364,150	5,609,556	5,608,430	6,113,591
Misc. Revenues	28,826	58,543	30,000	50,000
Cash Carry Forward	0	0	6,267,417	6,100,000
<b>Total Revenues</b>	<b>5,392,976</b>	<b>5,668,099</b>	<b>11,905,847</b>	<b>12,263,591</b>
<b>Expenditures</b>				
General Government	0	5,610	400,000	147,665
Public Safety	275,000	1,345,277	3,724,452	2,755,908
Transportation	3,557,006	2,734,476	3,499,306	5,375,082
Culture and Recreation	221,743	25,000	522,000	275,000
Debt Service	1,586,084	1,581,058	1,001,944	0
<i>Other Financing Uses</i>				
Transfers Out	1,202,610	1,550,295	1,972,520	2,063,945
Budgeted Reserves	0	0	785,625	1,645,991
<b>Total Expenditures</b>	<b>6,842,443</b>	<b>7,241,716</b>	<b>11,905,847</b>	<b>12,263,591</b>
<b>Detailed Budget of Expenditures</b>				
<b>Category</b>				
Capital Outlay	4,053,749	4,085,363	8,145,758	8,553,655
Debt Service	1,586,084	1,581,058	1,001,944	0
Grants & Aid	0	25,000	0	0
Transfers Out	1,202,610	1,550,295	1,972,520	2,063,945
Budgeted Reserves	0	0	785,625	1,645,991
<b>Total</b>	<b>6,842,443</b>	<b>7,241,716</b>	<b>11,905,847</b>	<b>12,263,591</b>

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	Capital Projects Fund			
Associated Department:	307-XXXX	Roads & Drainage Projects Fund		
Description:	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. The Gas Tax restricted for capital projects is recorded in this fund as well as state and federal grant revenues.			
<b>Budget Summary: Road Projects</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Sales and Use Taxes	1,172,332	1,211,370	1,143,620	1,159,905
Intergovernmental Revenues	2,371,563	1,164,008	9,859,056	7,623,612
Miscellaneous Revenues	2,034	526,310	0	187,000
<b>Total Sources</b>	<b>3,545,929</b>	<b>2,901,688</b>	<b>11,002,676</b>	<b>8,970,517</b>
<i>Other Financing Sources</i>				
Transfers In	0	0	0	85,800
Cash Carry Forward	0	0	875,000	2,800,000
<b>Total Revenues</b>	<b>3,545,929</b>	<b>2,901,688</b>	<b>11,877,676</b>	<b>11,856,317</b>
<b>Expenditures</b>				
Transportation	2,188,278	3,880,000	11,877,676	11,056,317
Budgeted Reserves	0	0	0	800,000
<b>Total Expenditures</b>	<b>2,188,278</b>	<b>3,880,000</b>	<b>11,877,676</b>	<b>11,856,317</b>
<b>Detailed Budget of Expenditures</b>				
<b>Category</b>				
Capital Outlay	2,188,278	3,880,000	11,877,676	11,056,317
Budgeted Reserves	0	0	0	800,000
<b>Total</b>	<b>2,188,278</b>	<b>3,880,000</b>	<b>11,877,676</b>	<b>11,856,317</b>

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	Capital Projects Fund			
Associated Department:	308-XXXX	Capital Projects		
Description:	To account for the revenue and expenditures associated with large capital construction projects.			
<b>Budget Summary: Capital Projects</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Intergovernmental Revenues	0	0	0	1,713,631
<i>Other Financing Sources</i>	0	0	0	0
Debt Proceeds	19,707,301	0	0	0
<b>Total Revenues</b>	<b>19,707,301</b>	<b>0</b>	<b>0</b>	<b>1,713,631</b>
<b>Expenditures</b>				
Public Safety	1,735,627	0	0	1,713,631
Debt Service	17,924,824	0	0	0
<i>Other Financing Uses</i>				
Transfers Out	534,383	0	0	0
<b>Total Expenditures</b>	<b>20,194,834</b>	<b>0</b>	<b>0</b>	<b>1,713,631</b>
<b>Detailed Budget of Expenditures</b>				
<b>Category</b>				
Personal Services	0	0	0	0
Operating Expenditures	0	0	0	0
Capital Outlay	1,735,627	0	0	1,713,631
Debt Service	17,924,824	0	0	0
Transfers Out	534,383	0	0	0
<b>Total</b>	<b>20,194,834</b>	<b>0</b>	<b>0</b>	<b>1,713,631</b>

## Enterprise Funds

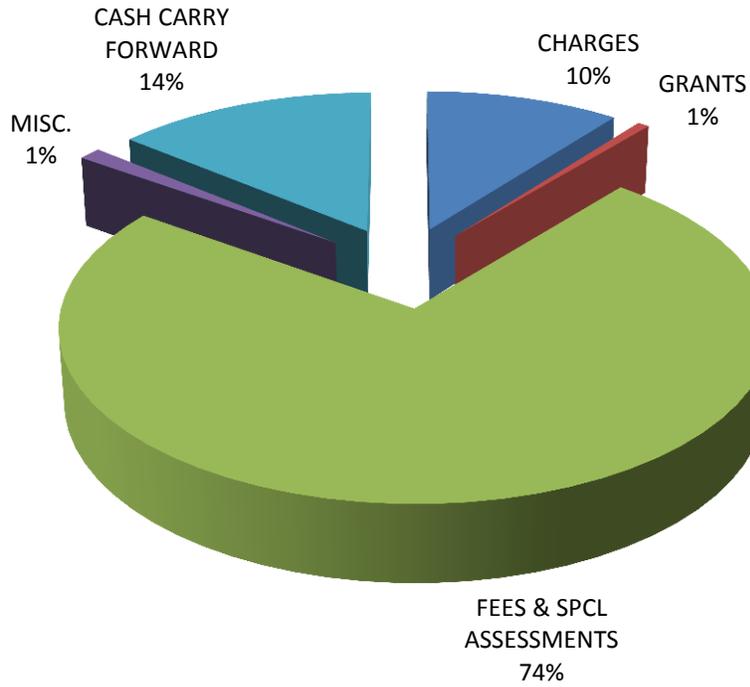
Enterprise Funds are a type of Proprietary Fund used to account for operations that are financed and operated in a manner similar to a private business. The intent and expectation of such funds is that all the costs of providing goods or services to the public on a continuing basis will be recovered primarily through user charges or special assessments.

**Waste Management Fund**

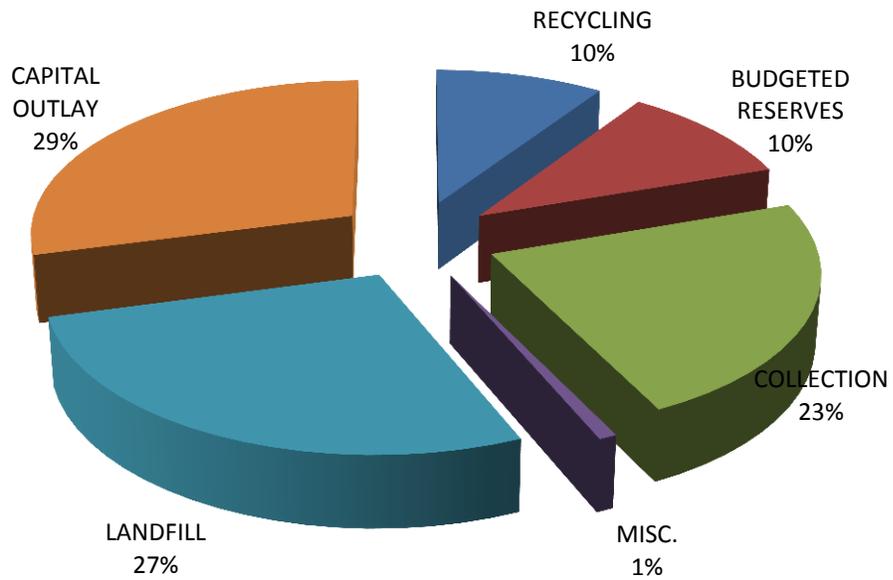
The Waste Management Fund is an Enterprise Fund used to account for the revenues and expenses associated with the operation of the County landfill (which includes Long Term Care of closed facilities, Waste Tire, Household Hazardous Waste, Litter Prevention, and Capital Projects), County-wide refuse collection, 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 and user fees for residential refuse disposal (landfill) and recycling, a special assessment for refuse collection charged to residents in the unincorporated areas of the County and within municipalities with inter-local agreements, and tipping fees at the landfills for haulers handling commercial refuse.

### WASTE MANAGEMENT FUND REVENUES BY SOURCE



### WASTE MANAGEMENT FUND EXPENSES BY CATEGORY



Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	401	Enterprise Fund		
Associated Department:	401-XXXX			
Description:	Fund-wide Revenues			
<b>Revenue Summary: Waste Management Fund</b>				
	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues:</b>				
Permits, Fees, and Special Assessments	10,158,161	10,235,233	10,536,797	10,536,797
Intergovernmental Revenues	90,909	90,909	90,909	90,909
Charges for Services	1,526,583	1,467,322	1,441,000	1,487,210
Miscellaneous Revenue	135,841	205,420	136,000	174,000
<b>Subtotal</b>	<b>11,911,494</b>	<b>11,998,884</b>	<b>12,204,706</b>	<b>12,288,916</b>
<i>Other Financing Sources</i>				
Cash Carry Forward	0	0	0	2,000,000
<b>Total Revenues</b>	<b>11,911,494</b>	<b>11,998,884</b>	<b>12,204,706</b>	<b>14,288,916</b>

**WASTE MANAGEMENT FUND TIPPING FEES AND SPECIAL ASSESSMENT/USER FEE**



Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	401	Enterprise Fund		
Associated Department:	401-XXXX			
Description:	Fund-wide Expense Summary			
<b>Budget Summary: Waste Management Fund</b>				
	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenses:</b>				
Landfills	2,444,192	3,479,738	3,187,464	3,244,180
Long-Term Care*	(2,938,628)	3,675,934	605,950	667,400
Solid Waste Collection	3,261,916	3,250,986	3,252,429	3,277,000
Waste Tire	52,642	55,180	77,775	70,340
Recycling	1,340,793	1,328,874	1,331,853	1,348,703
Hazardous Waste	13,455	12,911	14,550	15,050
Litter Prevention	30,000	30,000	30,000	30,000
Solid Waste Capital Projects	4,316,684	3,331,624	3,510,000	4,160,000
Debt Service	42,192	108,472	194,685	0
Budgeted Reserves				1,478,673
<b>Total Expenses</b>	<b>8,563,246</b>	<b>15,273,719</b>	<b>12,204,706</b>	<b>14,291,346</b>
<b>Expenses by Function</b>				
Physical Environment	8,285,795	15,073,831	11,946,688	12,749,340
Debt Service	42,192	108,472	194,685	0
<i>Other Financing Uses</i>				
Budgeted Transfer-Clerk	53,729	53,729	53,729	53,729
Interfund Transfers	181,530	37,687	9,604	9,604
Budgeted Reserves	0	0	0	1,478,673
<b>Total Expenses</b>	<b>8,563,246</b>	<b>15,273,719</b>	<b>12,204,706</b>	<b>14,291,346</b>
* Large negative in FY16 related to a change in engineering assumptions related to long-term care				

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Fund:	401-0000	Waste Management Fund		
Associated Department:	401-4210	Landfills		
Description:	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).			
<b>Budget Summary: Landfills</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenses</b>				
Physical Environment	2,262,662	3,538,662	4,087,860	5,294,576
Debt Service	42,192	17,056	194,685	0
<i>Other Financing Uses</i>				
Transfers Out	181,530	37,687	9,604	9,604
Budgeted Reserves	0	0	0	1,478,673
<b>Total Expenses</b>	<b>2,486,384</b>	<b>3,593,405</b>	<b>4,292,149</b>	<b>6,782,853</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	694,176	818,238	834,601	881,856
Operating Expenditures	1,514,648	2,661,500	2,289,530	2,298,991
Capital Outlay	109	5,195	910,000	2,060,000
Debt Service	42,192	17,056	194,685	0
Transfers Out	181,530	37,687	9,604	9,604
Transfer to Constitutional Officer	53,729	53,729	53,729	53,729
Budgeted Reserves	0	0	0	1,478,673
<b>Total Expenses</b>	<b>2,486,384</b>	<b>3,593,405</b>	<b>4,292,149</b>	<b>6,782,853</b>
<b>Full Time Equivalent (FTEs)</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>
<i>Positions</i>				
Sanitation Administrator	1	1	1	1
Landfill Supervisor	1	1	1	1
Landfill Operator	6	6	6	6
Equipment Operator II	3	3	3	3
Weighmaster	2	2	2	2
Landfill Attendant	2	2	2	2
Mosquito Control Specialist	1	1	1	1
Staff Assistant II	1	1	1	1
Solid Waste Director	1	1	1	1

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	401-0000	Waste Management Fund		
Associated Department:	401-4214	Long-Term Care		
Description:	To account for the long-term care costs of maintaining closed landfills in accordance with the State of Florida Department of Environmental Protection (DEP).			
<b>Budget Summary: Long-Term Care</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenses</b>				
Physical Environment *	(2,938,628)	3,675,934	705,950	767,400
<b>Total Expenses</b>	<b>(2,938,628)</b>	<b>3,675,934</b>	<b>705,950</b>	<b>767,400</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Operating Expenditures	(2,938,628)	3,675,934	605,950	667,400
Capital Outlay	0	0	100,000	100,000
<b>Total Expenses</b>	<b>(2,938,628)</b>	<b>3,675,934</b>	<b>705,950</b>	<b>767,400</b>
<b>Full Time Equivalentents (FTEs)</b>	<i>n/a</i>			
* Large negative in FY16 related to a change in engineering assumptions related to long-term care				

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	401-0000	Waste Management Fund		
Associated Department:	401-4215	Solid Waste Collection		
Description:	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			
<b>Budget Summary: Solid Waste Collection</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenses</b>				
Physical Environment	3,261,916	3,250,986	3,252,429	3,277,000
<b>Total Expenses</b>	<b>3,261,916</b>	<b>3,250,986</b>	<b>3,252,429</b>	<b>3,277,000</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Operating Expenditures	3,261,916	3,250,986	3,252,429	3,277,000
<b>Total Expenses</b>	<b>3,261,916</b>	<b>3,250,986</b>	<b>3,252,429</b>	<b>3,277,000</b>
<b>Full Time Equivalentents (FTEs)</b>	<i>n/a</i>			

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	401-0000	Waste Management Fund		
Associated Department:	401-4218	Waste Tire		
Description:	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.			
<b>Budget Summary: Waste Tire</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenses</b>				
Physical Environment	52,642	55,180	77,775	70,340
<b>Total Expenses</b>	<b>52,642</b>	<b>55,180</b>	<b>77,775</b>	<b>70,340</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Operating Expenditures	52,642	55,180	77,775	70,340
<b>Total Expenses</b>	<b>52,642</b>	<b>55,180</b>	<b>77,775</b>	<b>70,340</b>
<b>Full Time Equivalentents (FTEs)</b>	<i>n/a</i>			

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	401-0000	Waste Management Fund		
Associated Department:	401-4219	Recycling		
Description:	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.			
<b>Budget Summary: Recycling</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenses</b>				
Physical Environment	1,340,793	1,328,854	1,331,853	1,348,703
<b>Total Expenses</b>	<b>1,340,793</b>	<b>1,328,854</b>	<b>1,331,853</b>	<b>1,348,703</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	44,227	46,912	45,143	45,143
Operating Expenditures	1,296,566	1,281,942	1,266,710	1,283,560
Capital Outlay	0	0	20,000	20,000
<b>Total Expenses</b>	<b>1,340,793</b>	<b>1,328,854</b>	<b>1,331,853</b>	<b>1,348,703</b>
<b>Full Time Equivalent (FTEs)</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<i>Positions</i>				
Senior Staff Assistant	1	1	1	1

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Fund:	401-0000	Waste Management Fund		
Associated Department:	401-4220	Hazardous Waste		
Description:	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.			
<b>Budget Summary: Hazardous Waste</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenses</b>				
Physical Environment	13,455	12,911	14,550	15,050
<b>Total Expenses</b>	<b>13,455</b>	<b>12,911</b>	<b>14,550</b>	<b>15,050</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Operating Expenditures	13,455	12,911	14,550	15,050
<b>Total Expenses</b>	<b>13,455</b>	<b>12,911</b>	<b>14,550</b>	<b>15,050</b>
<b>Full Time Equivalentents (FTEs)</b>				
<i>n/a</i>				

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Fund:	401-0000	Waste Management Fund		
Associated Department:	401-4221	Litter Prevention		
Description:	Accounts for the expenditure of County funds to support litter prevention programs. The County has contracted with "Keep Putnam Beautiful" to administer these programs.			
<b>Budget Summary: Litter Prevention</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenses</b>				
Physical Environment	30,000	30,000	30,000	30,000
<b>Total Expenses</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Operating Expenditures	30,000	30,000	30,000	30,000
<b>Total Expenses</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>Full Time Equivalentents (FTEs)</b>	<i>n/a</i>			

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Fund:	401-0000	Waste Management Fund		
Associated Department:	401-4223	Solid Waste Capital Projects		
Description:	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.			
<b>Budget Summary: Solid Waste Capital Projects</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Expenses</b>				
Physical Environment	4,316,684	3,326,429	2,500,000	2,000,000
<b>Total Expenses</b>	<b>4,316,684</b>	<b>3,326,429</b>	<b>2,500,000</b>	<b>2,000,000</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Operating Expenditures	4,316,684	3,326,429	0	0
Capital Outlay	0	0	2,500,000	2,000,000
<b>Total Expenses</b>	<b>4,316,684</b>	<b>3,326,429</b>	<b>2,500,000</b>	<b>2,000,000</b>
<b>Full Time Equivalents (FTEs)</b>	<i>n/a</i>			

**Port Authority Fund**

The Port Authority is a public corporation governed by a five member board consisting of the Board of County Commissioners which convenes as the Port Authority when dealing with matters relating to the Barge Port and other properties such as the Business Park which are titled to the Authority. The Port Authority Fund, shown as a separate and distinct Enterprise Fund, accounts for the revenues and expenses associated with the Port Authority. Functionally, the Port Authority operates as part of the Public Works Department.

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	Enterprise Funds			
Associated Department:	404-7203, 404-7205	Port Authority Fund		
Description:	Accounts for revenues and expenditures associated with the operation of the County Bargeport, warehouse, and industrial complex. Revenues include rents, user fees and the sale of water.			
<b>Budget Summary: Port Authority Fund</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Charges for Services	189,179	89,835	90,000	12,000
Miscellaneous Revenues	221,500	54,729	9,300	54,760
<b>Total Sources</b>	<b>410,679</b>	<b>144,564</b>	<b>99,300</b>	<b>66,760</b>
<i>Other Financing Sources</i>				
Cash Carry Forward	0	0	101,681	933,977
<b>Total Revenues</b>	<b>410,679</b>	<b>144,564</b>	<b>200,981</b>	<b>1,000,737</b>
<b>Expenses</b>				
Physical Environment	1,869	3,291	4,000	4,000
Transportation	342,978	411,390	166,829	173,139
<i>Other Financing Uses</i>				
Transfers Out	1,380	1,380	3,773	3,842
Budgeted Reserves	0	0	25,000	20,000
<b>Total Expenses</b>	<b>346,227</b>	<b>416,061</b>	<b>199,602</b>	<b>200,981</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Operating Expenditures	414,681	223,157	177,139	168,793
Transfers Out	1,380	3,773	3,842	3,842
Budgeted Reserves	0	0	20,000	828,102
<b>Total Expenses</b>	<b>416,061</b>	<b>226,930</b>	<b>200,981</b>	<b>1,000,737</b>
<b>Full Time Equivalentents (FTEs)</b>				
<i>n/a</i>				

**East Putnam Regional Water/Wastewater Utility Fund**

The East Putnam Regional Water/Wastewater Utility Fund (Utility Fund) is an Enterprise Fund that accounts for the revenues and expenses associated with the operation of a limited, but growing, area regional water/wastewater system.

Fund:	Enterprise Funds			
Associated Department:	405-XXXX	East Putnam Region Water/Wstwtr		
Description:	Accounts for revenue and expenses 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.			
<b>Budget Summary: E. Putnam Region Water/Wastewater</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Intergovernmental Revenues	2,717,915	116,200	2,000,000	2,969,300
Charges for Services	980,746	1,052,305	1,037,000	1,142,700
Miscellaneous Revenues	6,512	14,279	10,700	13,000
<b>Total Sources</b>	<b>3,705,173</b>	<b>1,182,784</b>	<b>3,047,700</b>	<b>4,125,000</b>
<i>Other Financing Sources</i>				
Transfers In	650,000	610,000	1,160,000	710,000
Cash Carry Forward	0	0	637,131	1,288,000
<b>Total Revenues</b>	<b>4,355,173</b>	<b>1,792,784</b>	<b>4,844,831</b>	<b>6,123,000</b>
<b>Expenses</b>				
Physical Environment	2,984,283	1,705,842	3,593,837	4,915,345
Debt Service	539,355	705,940	1,250,994	1,207,655
<i>Other Financing Uses</i>				
Transfers Out	14,082	0	0	0
Budgeted Reserves	0	0	0	1,263,918
<b>Total Expenses</b>	<b>3,537,720</b>	<b>2,411,782</b>	<b>4,844,831</b>	<b>6,123,000</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	203,741	205,659	234,257	235,177
Operating Expenditures	1,578,893	1,470,251	794,580	446,950
Capital Outlay	1,201,649	29,932	2,565,000	2,969,300
Debt Service	539,355	705,940	1,250,994	1,207,655
Transfers Out	14,082	0	0	0
Budgeted Reserves	0	0	0	1,263,918
<b>Total Expenses</b>	<b>3,537,720</b>	<b>2,411,782</b>	<b>4,844,831</b>	<b>6,123,000</b>
<b>Full Time Equivalent (FTEs)</b>	<b>6.05</b>	<b>6.05</b>	<b>6.05</b>	<b>6</b>
<i>Positions</i>				
Utility Service Representative	1	1	1	1
Utility Lead Service Worker	2	2	2	2
Utility Service Worker	2	2	2	2
Distribution System Supervisor	1	1	1	1
Water Resources Analyst	0.05	0.05	0.05	0

Internal Service Funds

Internal Service Funds are used to account for the financing of good or services provided by one County department to another – generally on a cost reimbursement basis.

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Fund:	Internal Service Funds			
Associated Department:	501-XXXX	Fleet Maintenance Fund		
Description:	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.			
<b>Budget Summary: Fleet Maintenance</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Miscellaneous Revenues	0	0	0	0
Internal Services	1,001,329	1,164,191	1,165,519	1,163,302
<b>Total Sources</b>	<b>1,001,329</b>	<b>1,164,191</b>	<b>1,165,519</b>	<b>1,163,302</b>
<i>Other Financing Sources</i>				
Transfers In	811,143	231,970	0	0
<b>Total Revenues</b>	<b>1,812,472</b>	<b>1,396,161</b>	<b>1,165,519</b>	<b>1,163,302</b>
<b>Expenses</b>				
Internal Services	1,137,449	1,253,696	1,163,633	1,152,190
<i>Other Financing Uses</i>				
Interfund Transfers	3,362	1,886	1,886	1,886
Budgeted Reserves	0	0	0	9,226
<b>Total Expenses</b>	<b>1,140,811</b>	<b>1,255,582</b>	<b>1,165,519</b>	<b>1,163,302</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	355,099	373,507	370,312	385,719
Operating Expenditures	767,969	880,189	793,321	766,471
Capital Outlay	14,381	0	0	0
Transfers	3,362	1,886	1,886	1,886
Budgeted Reserves	0	0	0	9,226
<b>Total Expenses</b>	<b>1,140,811</b>	<b>1,255,582</b>	<b>1,165,519</b>	<b>1,163,302</b>
<b>Full Time Equivalentents (FTEs)</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
<i>Positions</i>				
Staff Assistant II	1	1	1	1
Parts/Maintenance Coord	1	1	1	1
Senior Mechanic/CDL	2	2	2	2
Mechanic/CDL	1	1	1	1
Emergency Vehicle Tech	1	1	1	1
Fleet Maintenance Manager	1	1	1	1

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Fund:	Internal Service Funds			
Associated Department:	506-XXXX	Insurance Reserve Fund		
Description:	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. Employees of the BOCC and all five of the Constitutional Officers have the opportunity to participate in these insurance programs.			
<b>Budget Summary: Insurance Reserve</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Miscellaneous Revenues	474,920	151,874	0	1,000
Internal Services	6,473,380	5,864,466	6,767,973	6,040,115
Transfers In	513,552	56,611	55,920	56,448
Cash Carry Forward	0	0	0	168,873
<b>Total Revenues</b>	<b>7,461,852</b>	<b>6,072,951</b>	<b>6,823,893</b>	<b>6,266,436</b>
<b>Expenses</b>				
General Government	6,683,738	6,122,518	6,623,893	6,025,380
<i>Other Financing Uses</i>				
Transfers Out	0	0	0	0
Budgeted Reserves	0	0	200,000	241,056
<b>Total Expenses</b>	<b>6,683,738</b>	<b>6,122,518</b>	<b>6,823,893</b>	<b>6,266,436</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	0	0	64,393	50,980
Operating Expenditures	6,683,738	6,122,518	6,559,500	5,974,400
Transfers Out	0	0	0	0
Budgeted Reserves	0	0	200,000	241,056
<b>Total Expense</b>	<b>6,683,738</b>	<b>6,122,518</b>	<b>6,823,893</b>	<b>6,266,436</b>
<b>Full Time Equivalent (FTEs)</b>	<b>0</b>	<b>0</b>	<b>1.1</b>	<b>1</b>
<i>Positions</i>				
Human Resources Director *	0	0	0.1	0
Benefits Specialist *	0	0	1	1
* In FY 18, to more correctly account for it, the staff time associated with administering the County's insurance benefit program was added to this fund.				

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	Internal Service Funds			
Associated Department:	507-XXXX	Risk Management Fund		
Description:	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).			
<b>Budget Summary: Risk Management</b>				
<u>Description</u>	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Miscellaneous Revenues	443	3,387	0	0
Internal Services	1,158,559	1,442,710	1,523,864	1,896,846
<b>Total Sources</b>	<b>1,159,002</b>	<b>1,446,097</b>	<b>1,523,864</b>	<b>1,896,846</b>
<i>Other Financing Sources</i>				
Transfers In	179,642	188,642	192,090	192,090
<b>Total Revenues</b>	<b>1,338,644</b>	<b>1,634,739</b>	<b>1,715,954</b>	<b>2,088,936</b>
<b>Expenses</b>				
General Government	1,481,039	1,226,451	1,380,954	1,439,787
<i>Other Financing Uses</i>				
Budgeted Reserves	0	0	335,000	649,149
<b>Total Expenses</b>	<b>1,481,039</b>	<b>1,226,451</b>	<b>1,715,954</b>	<b>2,088,936</b>
<b>Detailed Budget of Expenditures &amp; FTEs</b>				
<b>Category</b>				
Personal Services	58,353	59,002	60,060	61,114
Operating Expenditures	1,422,686	1,167,449	1,320,894	1,378,673
Budgeted Reserves	0	0	335,000	649,149
<b>Total Expenses</b>	<b>1,481,039</b>	<b>1,226,451</b>	<b>1,715,954</b>	<b>2,088,936</b>
<b>Full Time Equivalent (FTEs)</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<i>Positions</i>				
Risk Coordinator	1	1	1	1

## **Constitutional Officers and the Board of County Commissioner Budget**

There are five Constitutional Officers in Putnam County: the Clerk of Courts, the Property Appraiser, the Sheriff, the Supervisor of Elections, and the Tax Collector. Their offices are separate and independent of the Board of County Commissioners. Each has their own budget under which they operate. All but the Tax Collector receive a transfer of funds from the Board of County Commissioners. The Tax Collector's funding is fee based – those fees being set by the state. While the Board does not transfer funds to the Tax Collector, a sizeable amount of fees are paid. The Clerk of Courts receives funding from the Florida Justice Administration System in addition to the funding received from the BOCC. An analysis of the five Constitutional Officer's impact to the Board's budget is provided on the following pages. This analysis does not include the impact of the Constitutional Officer's participation in countywide insurances – a county employment benefit (see page C-95). Any reference to Department in this section only refers to the cost centers in the County's Budget where related expenditures might be found and does not indicate that the five Constitutional Officers are departments of the Board of County Commissioners.

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Fund:	001-0000	General Fund		
Associated Department:	001-2101	Clerk of Courts		
Description:	As Clerk to both County government and to the Circuit Courts, the Clerk is custodian of Court records, evidence, and the court's seal. The Clerk's Office issues subpoenas and warrants, enters judgments and orders, gives certified copies from record, collects court ordered child support and court fines and fees, and makes disbursements pursuant to law. The Clerk acts as County Recorder, which includes preserving BOCC meeting minutes, and serves as the BOCC's Chief Financial Officer, providing a full range of financial services to the County.			
<b>Budget Summary: Property Appraiser</b>				
Description	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Charges for Services-General Fund	107,156	30,933	20,000	20,000
<b>Total Revenues</b>	<b>107,156</b>	<b>30,933</b>	<b>20,000</b>	<b>20,000</b>
<b>Expenditures</b>				
General Government	1,585,831	1,499,553	1,555,831	1,695,795
<b>Total Expenditures</b>	<b>1,585,831</b>	<b>1,499,553</b>	<b>1,555,831</b>	<b>1,695,795</b>
<b>Detailed Budget of Expenditures</b>				
<b>Category</b>				
Transfer out to Constitutional Officer - from General Fund	1,532,102	1,445,824	1,502,102	1,642,066
Transfer out to Constitutional Officer - from Sanitation Fund	53,729	53,729	53,729	53,729
<b>Total</b>	<b>1,585,831</b>	<b>1,499,553</b>	<b>1,555,831</b>	<b>1,695,795</b>

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	001-0000	General Fund		
Associated Department:	001-9999	Property Appraiser		
Description:	The Property Appraiser determines the value of all property in Putnam County. This office also administers ad valorem exemptions, tax assessments, assessed owner(s) name and address, address changes, and legal property descriptions. Annual TRIM notices are mailed from this office.			
<b>Budget Summary: Property Appraiser</b>				
Description	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Charges for Services	110,220	156,105	125,000	125,000
<b>Total Revenues</b>	<b>110,220</b>	<b>156,105</b>	<b>125,000</b>	<b>125,000</b>
<b>Expenditures</b>				
General Government	1,727,880	1,781,994	1,873,275	1,906,065
<b>Total Expenditures</b>	<b>1,727,880</b>	<b>1,781,994</b>	<b>1,873,275</b>	<b>1,906,065</b>
<b>Detailed Budget of Expenditures</b>				
<b>Category</b>				
Operating Expenditures-Postage	46,237	44,517	46,300	46,300
Transfer out to Constitutional Officer - from General Fund	1,681,643	1,737,477	1,826,975	1,859,765
<b>Total</b>	<b>1,727,880</b>	<b>1,781,994</b>	<b>1,873,275</b>	<b>1,906,065</b>

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	001-0000	General Fund		
Associated Department:	001-9999	Sheriff		
Description:	Provides sheriff / police services to the County, operates the County Jail and provides bailiff services to the County Courts. The Sheriff is a separately elected Constitutional Officer with his own distinct staff.			
<b>Budget Summary: Sheriff</b>				
Description	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Intergovernmental Revenue	605,331	621,454	968,654	961,277
Charges for Services-Excess Returned	617,626	1,165,107	150,000	150,000
Charges for Services - Other	419,053	415,730	395,000	365,000
<b>Total Revenues</b>	<b>1,642,010</b>	<b>2,202,291</b>	<b>1,513,654</b>	<b>1,476,277</b>
<b>Expenditures</b>				
Public Safety	19,387,695	19,313,929	20,044,937	21,839,241
<b>Total Expenditures</b>	<b>19,387,695</b>	<b>19,313,929</b>	<b>20,044,937</b>	<b>21,839,241</b>
<b>Detailed Budget of Expenditures</b>				
<b>Category</b>				
Transfers out to Constitutional Officers - from General Fund	19,387,695	19,313,929	20,044,937	21,839,241
<b>Total</b>	<b>19,387,695</b>	<b>19,313,929</b>	<b>20,044,937</b>	<b>21,839,241</b>

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	001-0000	General Fund		
Associated Department:	001-9999	Supervisor of Elections		
Description:	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.			
<b>Budget Summary: Supervisor of Elections</b>				
Description	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Charges for Services	17,585	12,441	15,000	15,000
<b>Total Revenues</b>	<b>17,585</b>	<b>12,441</b>	<b>15,000</b>	<b>15,000</b>
<b>Expenditures</b>				
General Government	1,321,403	922,825	901,000	895,000
<b>Total Expenditures</b>	<b>1,321,403</b>	<b>922,825</b>	<b>901,000</b>	<b>895,000</b>
<b>Detailed Budget of Expenditures</b>				
<b>Category</b>				
Capital Outlay *	378,403	0	0	0
Transfer Out to Constitutional Officer - from General Fund	943,000	922,825	901,000	895,000
<b>Total</b>	<b>1,321,403</b>	<b>922,825</b>	<b>901,000</b>	<b>895,000</b>
* A transfer was done from the BPP Fund to the General Fund to reimburse the General Fund for the FY 15/16 capital outlay for voter machines.				

Putnam County Board of County Commissioners Budget Book FY18/19 Section C

Fund:	001-0000	General Fund		
Associated Department:	001-2101	Tax Collector		
Description:	<p>An elected official, the Tax Collector is responsible for the preparation and 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. The Tax Collector also maintains and collects vehicle and boat license tag fees, as well as hunting and miscellaneous other license fees. The Tax Collector is a fee based officer, with the fees set by the state, and does not receive an appropriation from the Board of County Commissioners although the County is subject to Tax Collector fees.</p>			
<b>Budget Summary: Tax Collector</b>				
Description	FY 15/16 Actual	FY 16/17 Actual	Adopted Budget FY17/18	Adopted Budget FY18/19
<b>Revenues</b>				
Charges for Services	157,492	332,490	95,744	96,000
<b>Total Revenues</b>	<b>157,492</b>	<b>332,490</b>	<b>95,744</b>	<b>96,000</b>
<b>Expenditures</b>				
General Government	1,376,999	1,389,351	1,404,633	1,479,833
<b>Total Expenditures</b>	<b>1,376,999</b>	<b>1,389,351</b>	<b>1,404,633</b>	<b>1,479,833</b>
<b>Detailed Budget of Expenditures</b>				
<b>Category</b>				
Operating expenditures				
General Fund Postage	46,388	45,227	50,000	45,000
General Fund Fees	1,057,665	1,067,830	1,060,000	1,140,000
Fire Fund Fees	61,603	62,478	55,235	68,000
Interlachen Lks Est Fund Fees	4,050	4,416	6,500	4,400
West Putnam MSBU Fund Fees	2,277	2,334	2,750	2,333
MSBU Fund Fees	2,058	2,092	2,500	2,100
MSBU Sinking Fund Fees	4,018	4,724	5,000	0
Waste Management Fund	198,940	200,250	222,648	218,000
<b>Total</b>	<b>1,376,999</b>	<b>1,389,351</b>	<b>1,404,633</b>	<b>1,479,833</b>

## **Capital Improvement Plan (CIP)**

Capital expenditures are requested and authorized within the Operating Budget (labeled as “Capital Outlay”) for each Department. This report section, however, for informational purposes, will provide detailed listings of the 5-year Capital Improvement Plan and the expenditures approved by the Board for the 2018-19 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.

During past budget processes, capital expenditure requests, except road projects, were first reviewed by the Budget Review Committee, which was composed of the County Administrator, the Budget Officer, and two County Commissioners, along with the appropriate Department Head or Constitutional Officer. This year all sitting commissioners participated in the Budget Review Committee. 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 reexamined 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 Government 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. However, in April 2015, Putnam County citizens voted to extend the surtax for another 15 years. The Surtax is expected to generate \$6.4 million for FY 2018-19, with the percent of annual increase paralleling the State Sales Tax Revenues in the General Fund. The most significant use of those funds, along with the capital gas tax, has been the paving of approximately 100 miles of road and the resurfacing of nearly another 100 miles – exact mileage was not available at time of publication. Other uses include road drainage improvements, and tentative supplemental/matching funds for such projects as county facilities, public safety capital purchases, and other transportation related capital improvements such as road widening and bridge repair.

Putnam County

Five Year

Capital Improvement  
Plan (CIP)

FY 2018-19

Through

FY 2022-2023

**CATEGORY – DRAINAGE**

	<b>Item/Project Name</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>TOTAL</b>	<b>FUNDING SOURCE</b>
	<b>DRAINAGE ANNUAL TOTALS:</b>	<b>2,744,179</b>	<b>800,000</b>	<b>800,000</b>	<b>300,000</b>	<b>300,000</b>	<b>4,944,179</b>	<b>AS LISTED BELOW</b>
1	Master Stormwater System Improvements		500,000	500,000			1,000,000	DEP Grants
2	Road Drainage Improvements		300,000	300,000	300,000	300,000	1,200,000	Better Place Plan
3	Paradise Island Drainage	177,052					177,052	Better Place Plan
4	Trisail Ave Outfall Drainage	113,530					113,530	Better Place Plan
5	Dog Branch Canal	1,215,200					1,215,200	Direct Appropriation
6	Towles Drainage	316,047					316,047	Grant Funded
7	NRCS Debris Removal	922,350					922,350	Grant Funded/ BPP match

**CATEGORY - ROADS/BRIDGES**

	Item/Project Name	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	TOTAL	FUNDING SOURCE
	<b>ROADS ANNUAL TOTALS:</b>	<b>13,390,220</b>	<b>3,200,000</b>	<b>3,200,000</b>	<b>3,200,000</b>	<b>3,355,000</b>	<b>26,345,220</b>	<b>AS LISTED BELOW</b>
1	Resurfacing/ Repaving/ Capital Bridge repairs- (Projects to be Determined)	2,901,905	1,000,000	1,000,000	1,000,000	1,000,000	6,901,905	Second Local Option Gas Tax
2	Road Paving Projects (DTP)	4,500,000	2,000,000	2,000,000	2,000,000	2,000,000	12,500,000	Better Place Plan
3	Bridge Repairs		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	400,000	Transportation Fund
5	Road Imp near GP (CR216 Proj)	270,000					270,000	Better Place Plan
6	Acosta Creek Bridge	17,500					17,500	Better Place Plan
7	Rail Road Crossing					155,000	155,000	Better Place Plan
8	St Johns Sports Complex SR19	54,580					54,580	Grant Funds
9	Resurface CR216	1,050,283					1,050,283	Grant Funds
10	Fort Gates Ferry Rd	1,285,495					1,285,495	Grant Funds
11	Ashley Lake	1,409,132					1,409,132	Grant Funds
12	Lake Susan	1,260,737					1,260,737	Grant Funds
13	ST JOHNS 19 TO ZEAGLER	575,588					575,588	Grant Funds
14	South Ferry Terminal	65,000					65,000	Grant Funds

**CATEGORY - UTILITIES**

	Item/Project Name	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	TOTAL	FUNDING SOURCE
	<b>FACILITIES (UTILITY) ANNUAL TOTALS:</b>	<b>2,969,300</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>2,969,300</b>	<b>AS LISTED BELOW</b>
1	Water Line Extension	850,000					850,000	Grant Funded
2	Wastewater Line Extension	1,000,000					1,000,000	SJRWMD and BPP match
3	Wastewater Line Extension	656,996					656,996	Grant Funded
4	Wastewater Line Extension	462,304					462,304	Grant Funded

**CATEGORY - FACILITIES (LANDFILLS)**

	Item/Project Name	FY 2018-19	FY 2019-20	FY2020-21	FY2021-22	FY 2022-23	TOTAL	FUNDING SOURCE
	<b>LANDFILLS ANNUAL TOTALS</b>	<b>2,600,000.00</b>	<b>4,250,000.00</b>	<b>1,450,000.00</b>	<b>1,700,000.00</b>	<b>1,250,000.00</b>	<b>18,200,000.00</b>	<b>AS LISTED BELOW</b>
<b>1</b>	Central L/F Phase II, Cell 1 Partial Closure		400,000.00				400,000.00	Sanitation Fund (Enterprise)
<b>2</b>	Interlachen Convenience Center Improvements	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	250,000.00	Sanitation Fund (Enterprise)
<b>3</b>	Huntington Convenience Center Expansion	50,000.00	400,000.00				400,000.00	Sanitation Fund (Enterprise)
<b>4</b>	Pole Barn Improvements	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	250,000.00	Sanitation Fund (Enterprise)
<b>5</b>	Huntington L/F Closure Improvements		50,000.00	50,000.00	50,000.00	50,000.00	250,000.00	Sanitation Fund (Enterprise)
<b>6</b>	Leachate Collection System-Eng./ Improvements	200,000.00	50,000.00	50,000.00	50,000.00	50,000.00	400,000.00	Sanitation Fund (Enterprise)
<b>7</b>	Central Phase I Closure Improvements	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	250,000.00	Sanitation Fund (Enterprise)
<b>8</b>	Central L/F Phase III, Landfill Expansion	2,000,000.00	2,000,000.00				4,000,000.00	Sanitation Fund (Enterprise)
<b>9</b>	Central L/F Phase II, Cell 2 Partial Closure		100,000.00	200,000.00	200,000.00		500,000.00	Sanitation Fund (Enterprise)
<b>10</b>	Central L/F Phase II, Cell 3 Partial Closure				250,000.00		250,000.00	Sanitation Fund (Enterprise)
<b>11</b>	Central L/F Phase I, Landfill Mining		1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	4,000,000.00	Sanitation Fund (Enterprise)
<b>12</b>	Onsite Leachate Treatment Construction	200,000.00	100,000.00				300,000.00	Sanitation Fund (Enterprise)

**CATEGORY - FACILITIES (OTHER)**

	Item/Project Name	FY 2018-19	FY 2019-20	FY2020-21	FY2021-22	FY 2022-23	TOTAL	FUNDING SOURCE
	<b>FACILITIES (OTHER) ANNUAL TOTALS:</b>	<b>5,306,296</b>	<b>2,445,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,250,000</b>	<b>11,751,296</b>	<b>AS LISTED BELOW</b>
<b>1</b>	EMS Replacement Mobile Homes		65,000				65,000	General Fund
<b>2</b>	New Fire Stations	923,399	1,300,000	1,500,000	1,500,000	1,750,000	6,973,399	Grant Funded
<b>3</b>	Fire Station Retrofit		500,000	500,000	500,000	500,000	2,000,000	Fire Tax Fund
<b>4</b>	Dispatch Console Replacement	790,232						Grant Funded
<b>5</b>	Communication System		TBD	TBD	TBD	TBD	-	Better Place Plan/TBD
<b>6</b>	Project Play Slides, San Mateo Court, Francis Septic	22,500					22,500	General Fund
<b>7</b>	Tanglewylde Nature Park PH II	250,000					250,000	Grant with General Fund match
<b>8</b>	Veterans Park	1,822,500					1,822,500	Grant with BPP match
<b>9</b>	Fishing Fund project(s)	175,000					175,000	Fishing Fund
<b>10</b>	Park Project - Georgetown	250,000					250,000	Better Place Plan
<b>11</b>	Park Project - South Putnam	25,000					25,000	Better Place Plan
<b>12</b>	Re-roofing of part of Govt. Complex Bldg.		475,000				475,000	Better Place Plan
<b>13</b>	Painting and Seal Coating Govt. Complex Bldg.		105,000				105,000	General Fund
<b>14</b>	Animal Shelter	750,000					750,000	Better Place Plan
<b>15</b>	Court Improvement Project	200,000					200,000	Court Improvement Fund
<b>16</b>	Sheriff Office/Jail	97,665					97,665	Better Place Plan

**CATEGORY - VEHICLES & EQUIPMENT**

	Item/Project Name	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	TOTAL	FUNDING SOURCE
	<b>VEHICLES &amp; EQUIPMENT ANNUAL TOTALS:</b>	<b>1,555,000</b>	<b>2,045,804</b>	<b>255,804</b>	<b>432,804</b>	<b>100,804</b>	<b>4,390,216</b>	

**SANITATION**

<b>1</b>	D-6 Dozer (Lease-Purchase)	300,000					300,000	Sanitation Fund
<b>2</b>	Front End Loader	300,000	300,000		300,000		900,000	Sanitation Fund
<b>3</b>	Pickup Truck 4WD Replacement		25,000				25,000	Sanitation Fund
<b>4</b>	Trash Compactor (Lease-Purchase)	700,000					700,000	Sanitation Fund
<b>5</b>	Scraper Pan (Lease-Purchase)		450,000				450,000	Sanitation Fund
<b>6</b>	Roll-off Trucks	180,000		180,000			360,000	Sanitation Fund
<b>7</b>	Tanker Truck		150,000				150,000	Sanitation Fund
<b>8</b>	Pickup Truck Replacement				30,000		30,000	Sanitation Fund
<b>9</b>	Pickup Truck Quad Cab				27,000		27,000	Sanitation Fund
<b>10</b>	Pickup Truck w/Tommy Lift					30,000	30,000	Sanitation Fund
<b>11</b>	Pickup Truck Replacement					30,000	30,000	Sanitation Fund
<b>12</b>	Pickup Truck Replacement (MC)		30,000				30,000	General Fund - Mosquito Control
<b>13</b>	Batwing Mower & Tractor	75,000					75,000	Sanitation Fund
<b>14</b>	Pickup Truck Extended Cab			35,000	35,000		70,000	Sanitation Fund
<b>15</b>	Off Road Dump Truck		350,000				350,000	Sanitation Fund
<b>16</b>	Track Hoe		350,000				350,000	Sanitation Fund
<b>17</b>	3" Screen		350,000				350,000	Sanitation Fund

**PLANNING & DEVELOPMENT**

<b>18</b>	Replacement Vehicle P & D, Inspections		40,804	40,804	40,804	40,804	163,216	General Fund
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**CATEGORY - VEHICLES & EQUIPMENT (cont.)**

	Item/Project Name	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	TOTAL	FUNDING SOURCE
<b>EMS</b>								
19	Stretchers	17,450					17,450	General Fund
20	Ventilators	19,500					19,500	General Fund
21	Extrication tools	23,000					23,000	General Fund
22	Radios	7,500					7,500	General Fund
23	Autopulse CPR Devices	24,500					24,500	General Fund
24	Cardiac Monitor	44,167					44,167	General Fund
25	EMS Billing Software	125,000					125,000	General Fund
26	Ambulances (FY18 C/O and FY19)	805,908	650,000	850,000	900,000	1,000,000	4,205,908	Better Place Plan
27	Specialized Medical Equipment		250,000	250,000			500,000	General Fund
28	Supervisor Vehicles		45,000	45,000	50,000	75,000	215,000	General Fund
29	EMS Station Generator		35,000	35,000	38,000	38,000	146,000	General Fund
<b>FIRE TAX UNIT</b>								
30	Fire Apparatus	1,200,000	1,500,000	1,800,000	2,000,000	3,000,000	9,500,000	Better Place Plan
31	Fire Pumps brush skid units	72,000					72,000	Fire Tax Fund
32	Station Alerting Systems 3	70,500					70,500	Fire Tax Fund
33	ISO Approved Water Drafting	40,000					40,000	Fire Tax Fund
34	Replacement Generators	73,500					73,500	Fire Tax Fund
35	Breathing Air Refill Systems	24,500					24,500	Fire Tax Fund
36	4WD Utility Vehicle		240,000	300,000	300,000	300,000	1,140,000	Fire Tax Fund
37	Retrofit Brush Vehicles		200,000				200,000	Fire Tax Fund
38	Haz-Mat Spec. Ops. Unit			750,000			750,000	Fire Tax Fund
39	Radio Comm. Ladder/Tower Engine		500,000	500,000			1,000,000	Fire Tax Fund

Putnam County Board of County Commissioners Budget Book FY18/19 Section D

	Item/Project Name	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	TOTAL	FUNDING SOURCE
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**EMERGENCY MANAGEMENT**

<b>40</b>	4WD Utility Vehicle	45,000		45,000		45,000	135,000	Grant Funds
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**PUBLIC WORKS/TRANSPORTATION**

<b>41</b>	18 Yard Dump Truck	152,000	152,000	152,000	152,000	152,000	760,000	Better Place Plan
<b>42</b>	2 1/2 Ton Crew Cab		90,000	90,000	90,000	90,000	360,000	Better Place Plan
<b>43</b>	Pickups	111,000	70,000	70,000	70,000	70,000	391,000	Better Place Plan
<b>44</b>	Electronic Messaging Boards	34,000					34,000	Better Place Plan

**INFORMATION TECHNOLOGY**

<b>45</b>	3 servers for virtual environment	45,000					45,000	General Fund
<b>46</b>	Extreme VSP	20,000					20,000	General Fund
<b>47</b>	Switches	60,000					60,000	General Fund
<b>48</b>	Computer Hardware		182,000	182,000	182,000	182,000	728,000	General Fund
<b>49</b>	AS400 replacement	50,000					50,000	General Fund

**FLEET MAINTENANCE**

<b>50</b>	Service Truck		45,000				45,000	Better Place Plan
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**GENERAL SERVICES**

<b>51</b>	Maintenance Truck		35,000				35,000	General Fund
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**COURT TECHNOLOGY FUND**

<b>52</b>	State Attorney Office	10,000					10,000	Court Tech. Fund
<b>53</b>	Public Defender Office	31,465					31,465	Court Tech. Fund
<b>54</b>	Clerk of Courts Admin	21,163					21,163	Court Tech. Fund
<b>55</b>	Court Administration	22,500					22,500	Court Tech. Fund

**E911**

<b>56</b>	E911 Furniture	155,986					155,986	E911 Fund
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**COMMUNICATION IMPROVEMENT FUND**

<b>57</b>	Light system	15,000	15,000	15,000	15,000	15,000	75,000	Comm. Improv. Fund
<b>58</b>	Generators	30,000	30,000	30,000	30,000	30,000	150,000	Comm. Improv. Fund

## **DEBT CONSIDERATIONS**

The County enters into debt cautiously and takes this responsibility seriously. It does not use long-term debt to finance expenditures required for operations. A practice of paying for capital projects and capital improvements on a "pay-as-you-go" basis using current revenues has been followed, whenever possible. However, if current revenues cannot cover a project or improvement, the issuance of long-term debt may be utilized to finance the improvements. The County considers the cost versus the benefit of financing. Only when the benefit outweighs the cost is debt issuance recommended. The County also attempts to refinance outstanding debt if it is determined that the benefit to the County will be realized by reduced interest expense over the remaining life of the debt.

In FY 2005, the County borrowed \$1,900,000 to finance the paving of roads in several MSBU's. The note is payable from and secured by a pledge of special assessments. The note matured on June 1, 2018. Also in FY 2005, the County borrowed \$1,356,000 to construct and equip several communications towers within the County. The note is payable and secured by a pledge of a specific traffic ticket surcharge designated for communication improvements. When approved in 2005, it was anticipated that the General Fund would need to transfer at least \$30,000 annually to assist with debt service. In recent years, revenues from the surcharge have declined. Additional unrestricted funds from the General Fund have been utilized to help cover the debt service requirements. The note matures on May 1, 2020.

In FY 2009 and FY 2010, the County borrowed \$9,783,912 from the State Revolving Fund, which matures in 2030, and \$6,322,900 from USDA, which matures in 2049, to finance the East Putnam Regional Water project. The State Revolving Fund note is secured by operating proceeds of the Water system. The USDA bonds are secured by operating proceeds from the Water system and up to \$275,000 per year from the Better Place Plan Fund for any deficiency.

In 2015, the County authorized additional financing through the USDA totaling \$3,333,000 for the Regional Wastewater System. These bonds mature in 2055 and are secured by proceeds from the Wastewater system.

In 2015/2016, the County borrowed \$1,402,009 from the State Revolving Fund for the Regional Wastewater System. The note is secured by operating proceeds from the Wastewater System. Better Place Plan Funds are obligated to cover any deficiencies. The note matures in FY2025.

In FY 2016, the County authorized two USDA Revenue Bonds totaling \$17,965,300 to provide financing for the construction of the county jail. The bonds mature in 2057. The bonds are

secured by local government half-cent sales tax revenues, but debt service payments are currently funded from the Better Place Plan Fund.

Other financing needs are handled primarily through **lease purchases**, which have been used to acquire and/or replace capital equipment of the County. Lease purchases are normally for four to five 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 equipment 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 should fit within the overall revenue budget of the applicable fund. Currently, the General Fund is assisting with debt service in the Communication Fund and the Better Place Plan Fund is assisting with the Jail debt (covered by a General Fund revenue pledge) and the Utility Fund. Given that the current budgets for most funds are extremely tight, constraints effectively exist with debt becoming more feasible only after existing outstanding debt matures or a new source of bondable revenues is established.

**Debt Service Requirements**

Debt Service is the required payments of principal and interest due on outstanding long-term debt within a fiscal year.

	<b>FY 19</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22 &amp; BEYOND</b>
<b>GOVERNMENTAL LONG TERM:</b>				
Bank of America-Comm Impr.	120,566	90,459	0	0
USDA Revenue Bond - Jail(R1)	397,284	397,329	397,250	13,903,929
USDA Revenue Bond - Jail(R2)	<u>395,729</u>	<u>395,788</u>	<u>395,725</u>	<u>13,850,235</u>
<b>TOTAL GOVT LONG TERM</b>	<b>913,579</b>	<b>883,576</b>	<b>792,975</b>	<b>27,754,164</b>
<b>GOVERNMENTAL LEASE PURCH:</b>				
Ronco-Phone System	60,825	60,825	60,825	50,688
Leasing 2-Excavator	70,274	70,274	70,274	70,274
Leasing 2-Excavator	<u>66,662</u>	<u>66,662</u>	<u>66,662</u>	<u>66,662</u>
<b>TOTAL GOVT LEASE PURCH</b>	<b>197,761</b>	<b>197,761</b>	<b>197,761</b>	<b>187,624</b>
<b>TOTAL GOVERNMENTAL</b>	<b>1,111,340</b>	<b>1,081,337</b>	<b>990,736</b>	<b>27,941,788</b>
<b>PROPRIETARY FUNDS:</b>				
SRF-Water Proj.	654,052	654,052	654,052	5,243,735
SRF-Wastewater Proj.	56,773	56,773	56,773	794,819
USDA-Water/WW Proj. #1	228,818	228,013	228,123	6,165,035
USDA-Water/WW Proj. #2	113,475	114,125	113,685	3,075,800
USDA-Water/WW Proj. #3	144,630	143,870	143,083	4,098,745
USDA-Water/WW Proj. #4	<u>9,905</u>	<u>9,873</u>	<u>10,840</u>	<u>461,198</u>
<b>TOTAL PROPRIETARY</b>	<b>1,207,653</b>	<b>1,206,705</b>	<b>1,206,555</b>	<b>19,839,332</b>
<b>TOTAL ALL DEBT SVC. REQ.</b>	<b><u>2,318,993</u></b>	<b><u>2,288,042</u></b>	<b><u>2,197,291</u></b>	<b><u>47,781,120</u></b>
Percent Change in Debt Service Per Year		-1.33%	-3.97%	

### Outstanding Debt Summary

Outstanding Debt is the amount of principal owed at a specific point in time, in this case, at the **end** of each fiscal year shown below. In other words, it is the amount of funds it would take to pay off all existing long-term debt **at the end of that respective fiscal year**. This does not take into account any pre-payment clauses that might exist

	FY19	FY20	FY21	FY22
<b>GOVERNMENTAL LONG TERM:</b>				
Bank of Americal-Comm Impr.	88,708	0	0	0
USDA Revenue Bond - Jail(R1)	8,640,900	8,513,600	8,382,400	8,247,100
USDA Revenue Bond - Jail(R2)	8,607,600	8,480,800	8,350,100	8,215,300
<b>TOTAL GOVT LONG TERM</b>	<u>17,337,208</u>	<u>16,994,400</u>	<u>16,732,500</u>	<u>16,462,400</u>
<b>GOVERNMENTAL LEASE PURCH:</b>				
Ronco-Phone System	152,227	102,719	48,721	0
Leasing 2 - Excavator	198,832	134,495	68,237	0
Leasing 2 - Excavator	188,586	127,568	64,725	0
<b>TOTAL GOVT LEASE PURCH</b>	<u>539,645</u>	<u>364,782</u>	<u>181,683</u>	<u>0</u>
<b>TOTAL GOVERNMENTAL</b>	<u>17,876,853</u>	<u>17,359,182</u>	<u>16,914,183</u>	<u>16,462,400</u>
<b>PROPRIETARY FUNDS</b>				
SRF-Water Proj.	5,683,116	5,182,166	4,667,323	4,123,529
SRF-Wastewater Proj.	817,071	770,861	724,034	675,968
USDA-Water/WW Proj. #1	3,765,000	3,697,000	3,626,000	3,549,000
USDA-Water/WW Proj. #2	1,825,000	1,793,000	1,760,000	1,724,000
USDA-Water/WW Proj. #3	2,868,000	2,803,000	2,737,000	2,669,000
USDA-Water/WW Proj. #4	273,000	272,000	270,000	268,000
<b>TOTAL PROPRIETARY</b>	<u>15,231,187</u>	<u>14,518,027</u>	<u>13,784,357</u>	<u>13,009,497</u>
<b>BALANCE-ALL DEBT</b>	<u>33,108,040</u>	<u>31,877,209</u>	<u>30,698,540</u>	<u>29,471,897</u>
Percent change in Total Outstanding Debt per Year		-3.72%	-3.70%	-4.00%

## Glossary

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

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**AD VALOREM (PROPERTY) 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 that 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, FUND**

**APPROPRIATION)** - Balances of cash remaining at the end of the previous fiscal year that are budgeted for use in the new fiscal year.

**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 five elected officials responsible for County policies and related funding.

**BPP – Better Place Plan** – A plan for the use of a one-cent Local Government Infrastructure Surtax that took effect January 1, 2003, initially to run for 15 years. In April 2015, the voters agreed to an extension of the Surtax for another 15 years. The use is limited to Capital Projects

such as building purchase/construction/expansion/renovation, capital equipment purchases, 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.

**BUDGETED RESERVES**- These balances include funds for contingencies (unbudgeted needs), debt, and capital outlay or construction (i.e., road projects, recreation sites, etc.).

**CAPITAL IMPROVEMENTS** - assets that have a useful life beyond one year and cost more than a designated threshold 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 funded in the current fiscal year capital outlay budget.

**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)** – Balances of cash remaining at the end of the previous fiscal year that are budgeted for use 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 Adjustment.

**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.

**FIXED ASSETS** - Assets of a long-term character that 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 \$5 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 (FTE)** - 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).

**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 that 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.

**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** – Abbreviated term for the Local Government Infrastructure Surtax, a surtax of one-half or one percent 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 in Putnam County, which has the one percent surtax. For example, the purchase of a \$15,000 automobile would result in state sales tax of \$900 (15,000 x 6%) and surtax of \$50 (5,000 x 1%).

**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 that allow 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.