

PUTNAM COUNTY
ANNUAL BUDGET
FISCAL YEAR 2015-16



**PUTNAM COUNTY
FLORIDA**

BOARD OF COUNTY COMISSIONERS

F Y 2015 - 2016 BUDGET

FOR THE PERIOD OCTOBER 1, 2015 THROUGH SEPTEMBER 30, 2016

BOARD OF COUNTY COMMISSIONERS

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

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



LISTING OF PUTNAM COUNTY DEPARTMENTS AND DIRECTORS

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

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About Putnam County**

October 1, 2015

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

Dear County Commissioners:

We are pleased to submit the final Operating and Capital Budgets for Putnam County for the Fiscal Year 2015-16. The \$114.1 million budget continues to provide our citizens with the same level of service as in previous years, despite the ongoing fiscal challenges presented by Property Tax Reform and the continuing economic conditions.

Introduction

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

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

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

The proposed FY 2015-16 Budget continues the trend of "lean budgeting" and is accordingly prepared in accordance with state legislation. Despite ongoing state mandates (increases in the FRS rates), the property tax millage rates for FY 2015-16 is recommended to be set at the "roll-back" rate of 9.0730 mills for the General Fund and 1.1000 mills for the Fire Taxing District. The proposed millage rate for the General Fund is necessary to maintain current levels of service and "balance" the budget. Even at that rate, it is necessary to appropriate a significant amount of fund balance (\$5.9 million) in order to balance the General Fund Balance. This action is not a comfortable decision for the administrative staff to make, but one that is necessary in order to maintain a balanced budget without debt financing.

The millage rate of 1.1000 mills for the Fire Taxing District will enable the County to increase its support to volunteer fire departments by accelerating the replacement of aging equipment and developing a phased approach to create three strategic locations staffed with full-time firefighter personnel. These firefighters will augment the volunteers' efforts to provide fire protection to life and property and improve response times when emergencies arise.

Resources

In attempting to project our revenues for the upcoming year, we utilized a combination of trend analysis, knowledge of prior experience and impacts of legislative changes on our operation. Even with all these

tools, estimates are just that --- estimates. As a result, staff has taken a conservative approach where necessary in estimating revenues so that we do not find ourselves in a position of insufficient resources to pay for the services offered to the public. This approach is in keeping with the conservative philosophy set forth in the statutes.

Revenue forecasts show that we will continue to see reduced revenues in some funds for FY 2015-16 and relatively flat revenues in other funds. For several years prior to the downturn in the economy, growth in the housing market, although modest, had provided some marginal increase in revenues for the County. Current indicators, however, show that any substantive recovery to the housing market and the economy in general continues to be a little further off than anticipated although we believe we have finally reached a flattening of this decreasing revenue trend.

We did experience an anomaly in this past fiscal year as the countywide tax base was impacted by the closing of the FPL power plant. The resulting reduction in value and corresponding reduction in tax revenue put the County in the position of having to consider going to the roll-back rate for the General Fund millage to generate an amount of tax revenue to sustain service levels consistent with the recent fiscal year.

Reduced revenues resulting from property tax reform and a prolonged depressed economy have necessitated the use of cash reserves to help provide for a balanced budget as required by State Statute. Although stated above, it is worth mentioning again that the use of cash reserves (fund balance appropriations) has steadily increased over the most recent three years including FY 2016. Although the Administration is not comfortable appropriating such amounts, this measure has been necessary in order to balance the County's Budget. The amount appropriated in FY 2016 is unprecedented, and the County Administrator and Budget Officer have repeatedly stated that this is a trend that cannot continue. It is understood that this practice should be temporary and directly related to the County's fiscal condition and level of reserves.

Legal Compliance

The proposed budget is balanced as required by law and prepared in accordance with Florida Statutes 129.03 and 200.065, respectively. The budget was duly advertised on September 17, 2015, in the local newspaper in the format prescribed by the Florida Department of Revenue.

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

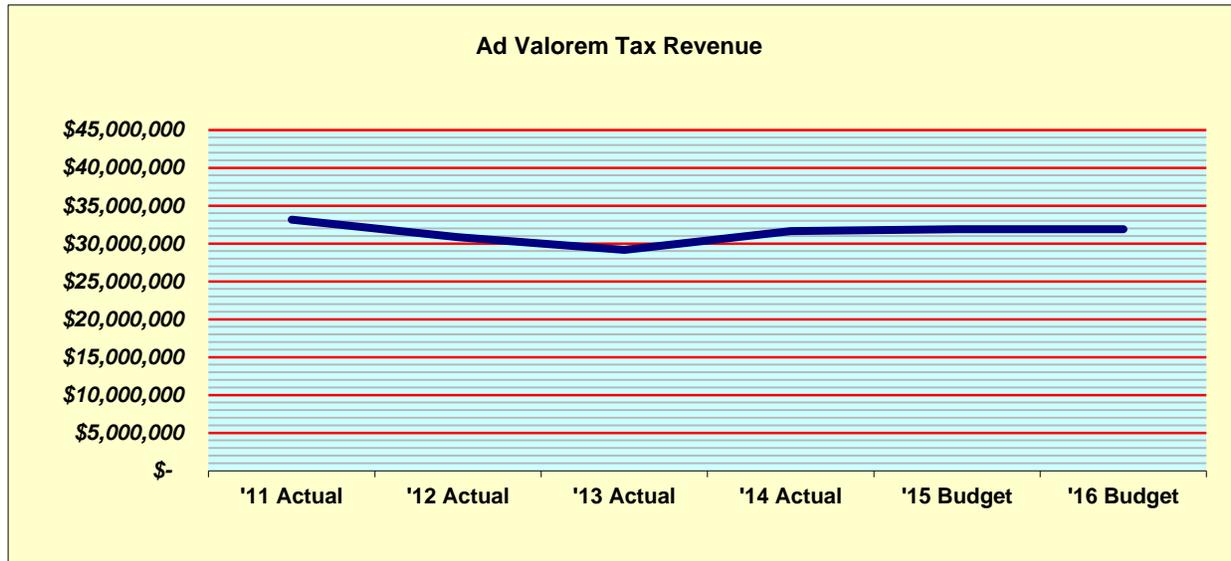
Millage and Taxes

As stated above, the proposed budget reflects the "roll back" millage rate of 9.0730 mills for the General Fund and 1.1000 mills for the Fire Taxing District, which is an increase from last year. The rates are reflected below and compared to last year:

	<i>FY 2015-16 Revenue</i>	<i>FY 2015-16 Millage</i>	<i>FY 2014-15 Millage</i>
General Fund	\$ 28,758,553	9.0730	8.9000
Fire Tax Unit	<u>3,132,817</u>	<u>1.1000</u>	<u>0.7425</u>
Total Millage	<u>\$ 31,891,370</u>	<u>10.1730</u>	<u>9.6425</u>

Revenues

Ad Valorem

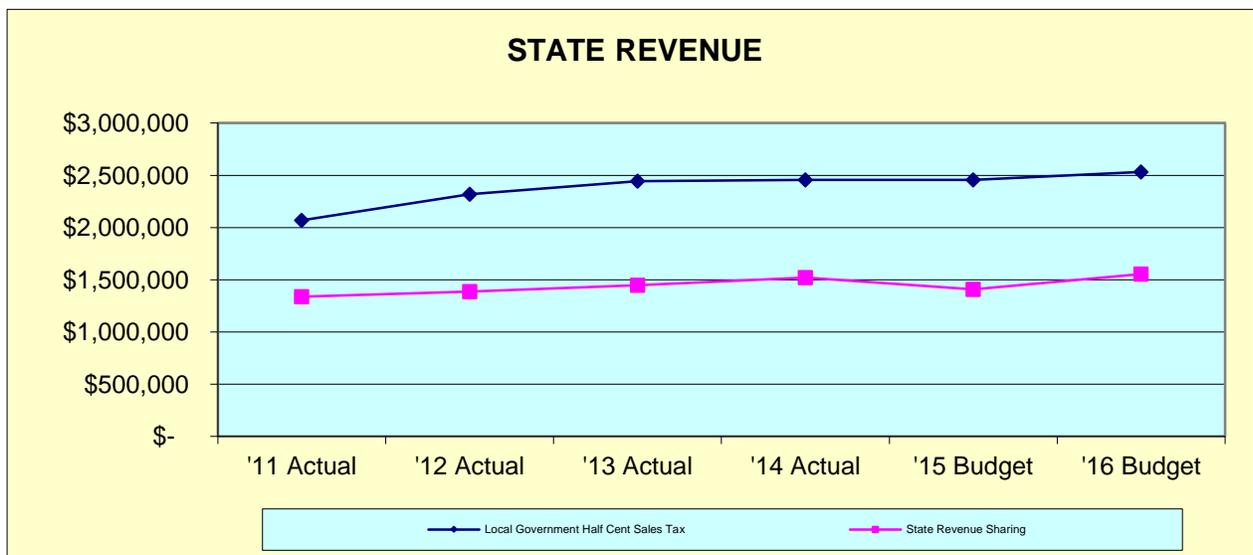


Ad valorem revenue, one of the largest County revenue sources, has decreased in recent years due to state legislation, the Property Tax Reform Act and more recently, the economy. It continues to decrease slightly, approximately 1% for this fiscal year. The County expects to generate a total of \$31,891,370 for the year which includes the Fire Tax MSTU revenue.

Grants

Although not a major source (12%) for FY 2015-16, government grants continue to be an important revenue source for financing various capital projects and major infrastructure for Putnam County. For FY 2016 it is anticipated that the County will receive \$14 million from various federal and state agencies for funding Transportation, the Regional Wastewater System, Emergency Management and economic development projects.

State Revenue



State Revenue Sharing is projected to remain relatively flat although a very slight uptick is anticipated in 2016. As the graph reflects above, state revenue as a whole has had its “ups and downs” over the last five fiscal years, but that trend has been looking promising for the last couple of years.

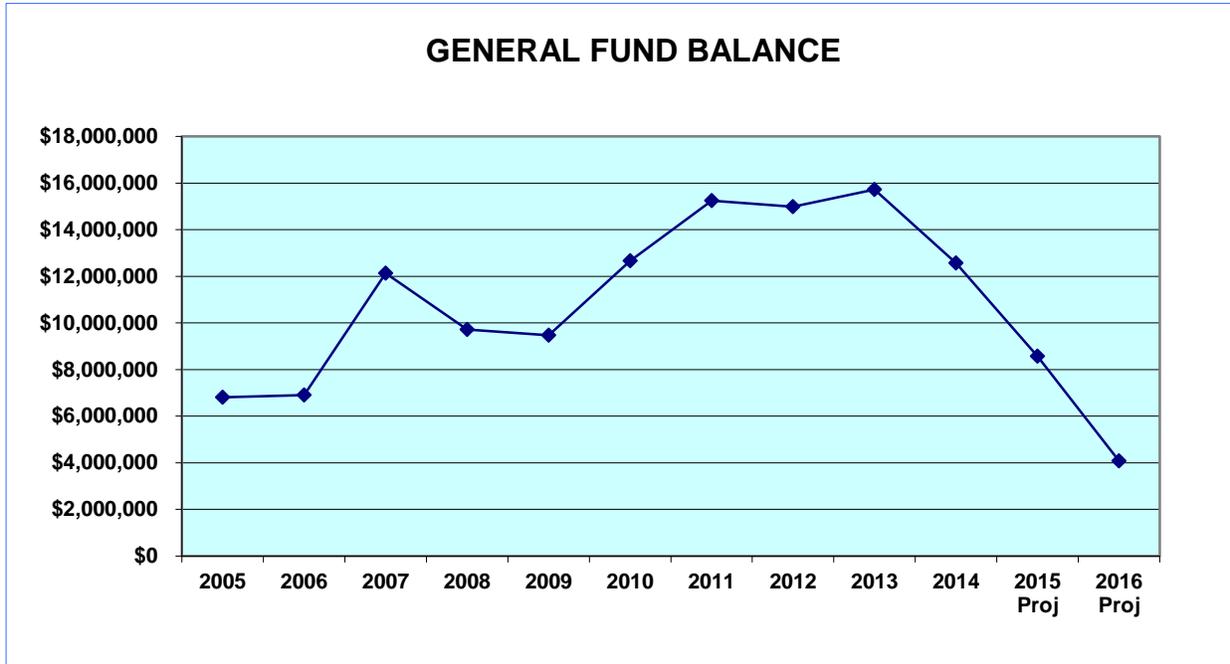
Gas Taxes

	FY 12	FY 13	FY 14	FY 15	FY 16
	Actual	Actual	Actual	Budgeted	Budgeted
Local Option Gas Tax	1,399,203	1,417,790	1,533,389	1,500,000	1,533,000
Constitutional Gas Tax	1,209,702	1,177,130	1,117,321	1,221,000	1,250,000
County Gas Tax	523,706	519,710	531,953	525,000	535,000
Ninth Cent Gas Tax	322,006	321,274	347,632	345,000	350,000
Total Gas Taxes	\$ 3,454,617	\$ 3,435,904	\$ 3,530,295	\$ 3,591,000	\$ 3,668,000
		- 0.5%	2.7%	1.7%	2.1%

The County levies a ninth cent gas tax, which is a 1 cent tax on gasoline and diesel fuel and a 6 cent local option tax on all fuel to fund the operations of the Public Works Road and Bridge department. The 1 cent tax originally applied only to diesel fuel. However, in the summer of 2009, the Board of Commissioners passed a resolution levying the ninth cent gas tax on gasoline beginning January 2010. The County also passed a resolution to levy the 5 cent second local option gas tax beginning in 2010 which produces an additional \$1 million per year. This tax can only be used for capital expenditures and is therefore accounted for in the Road Capital Projects Fund. The other gas taxes listed above are generated by the state and are also used to fund the Public Works Department. The gas taxes, as a whole, have been increasing over the last three years which we believe will be a continuing trend.

General Fund Balance

Fund Balance generally represents those financial resources that are available in the governmental fund. The Unreserved Fund Balance may serve as a measure of those funds that are available for spending. Governments generally maintain adequate levels of fund balance to anticipate revenue shortfalls or contingencies that may significantly impact a government’s financial condition (i.e. natural disasters, etc.). Consequently, the Government Finance Officers Association (GFOA) has set forth a recommendation that local governments maintain a minimum unreserved general fund balance equal to 5% to 15% of their normal general fund operating revenues, or no less than one to two months of their normal general fund operating expenditures. The Putnam County Board of County Commissioners, as recommended by the GFOA, has established a formal written policy requiring that an unreserved fund balance in the General Fund be maintained at a level not less than 10% of total General Fund revenues, excluding transfers and other financing sources. The County continues to adhere to this policy. It was, however, necessary in Fiscal Years 2013, 2014, 2015 and again in 2016 to establish an unprecedented appropriation of Fund Balance in order to “balance” the General Fund Operating Budget. Fortunately, this does not reduce the unreserved general fund balance below the 10% target level.



Expenditure Considerations

As approved by the Board and recommended by the Budget Review Committee, the following actions and considerations are reflected in the FY 2016 Budget:

- a. There will be no Cost of Living Adjustment (COLA) for employees for FY 2015-16.
- b. The Experience Pay program will continue however for the upcoming year.
- c. Suspension of the Career Advancement Compensation Program continues for another year.
- d. Retaining the unbudgeted Reserve (“Rainy day fund”) to the level of 10% of General Fund Revenues.
- e. Limitation on capital/one-time expenditures.
- f. No significant increases in total operating expenses for all departments other than grant funded projects.

The second-largest operating (non-capital) budget, Sanitation/Waste Management (an Enterprise Fund), was balanced with a decrease in the Solid Waste Special Assessment. It has been reduced from \$395 to \$334 for FY 2015-16 and is assessed annually to all residential structures in the unincorporated areas of the County. The commercial Tipping Fee rate of \$44 remains the same. These fees and assessments represent the primary sources of revenue for the Sanitation Fund and are required to cover operating costs, debt service, required capital improvements and contractor and maintenance costs.

Three Capital Projects Funds .. the Road Projects Fund, the Better Place Plan Projects Fund and the Other Capital Projects Fund (Jail Expansion), are continuing for FY 2016 and are funded at \$12.7 million, \$6.5 million and \$8.0 million respectively for next year’s construction activities.

Capital Improvement Budgets

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

The total APPROVED Capital Expenditures budget (all types) of \$33.7 million is approximately 19% less than the amount approved in the previous year's budget, with funding of approximately \$22.6 million anticipated from grants/loans. The decrease is due primarily to the construction progress towards completion of the East Putnam Regional Wastewater System and the County Jail Expansion Project.

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

Better Place Plan

A significant new revenue source was obtained on September 10, 2002, when the voters approved a referendum on a **Better Place Plan**, a comprehensive, long-range and strategic planning initiative to improve the appearance and safety of neighborhoods (Quality of Life), encourage smart economic development, improve roads and drainage, improve recreation areas, and build quality public facilities for the County's residents. In a process that took over a year to accomplish, the Board held "visioning" workshops with the County Administrator and Staff, countywide in coordination with elected officials of County municipalities, and with citizens at seventeen (17) communities in the County. In addition, over 500 Community Needs Assessment Surveys were completed, confirming the needs and desires established in the visioning workshops. Adoption of the Better Place Plan by the voters included the imposition of a *Local Government Infrastructure Surtax (Surtax)*, a one-cent tax added to all items eligible for State Sales Tax, but collected only on the first \$5,000 of a purchase, limiting to \$50 the amount of Surtax added to any purchase. The Surtax can be used to help fund most capital outlay items (Infrastructure and certain equipments), but cannot be used for Personnel/Operating Expenses. The County expects to realize in excess of \$68 million over the 15-year lifespan of the Surtax, and, using a portion as leverage to obtain matching grants for various projects, could significantly increase the amount available to support Better Place Plan projects.

The Surtax was extended by the voters in 2015 and should generate another \$65-\$70 million over the next fifteen years beginning in 2018 for funding additional capital projects in Putnam County.

Conclusion

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

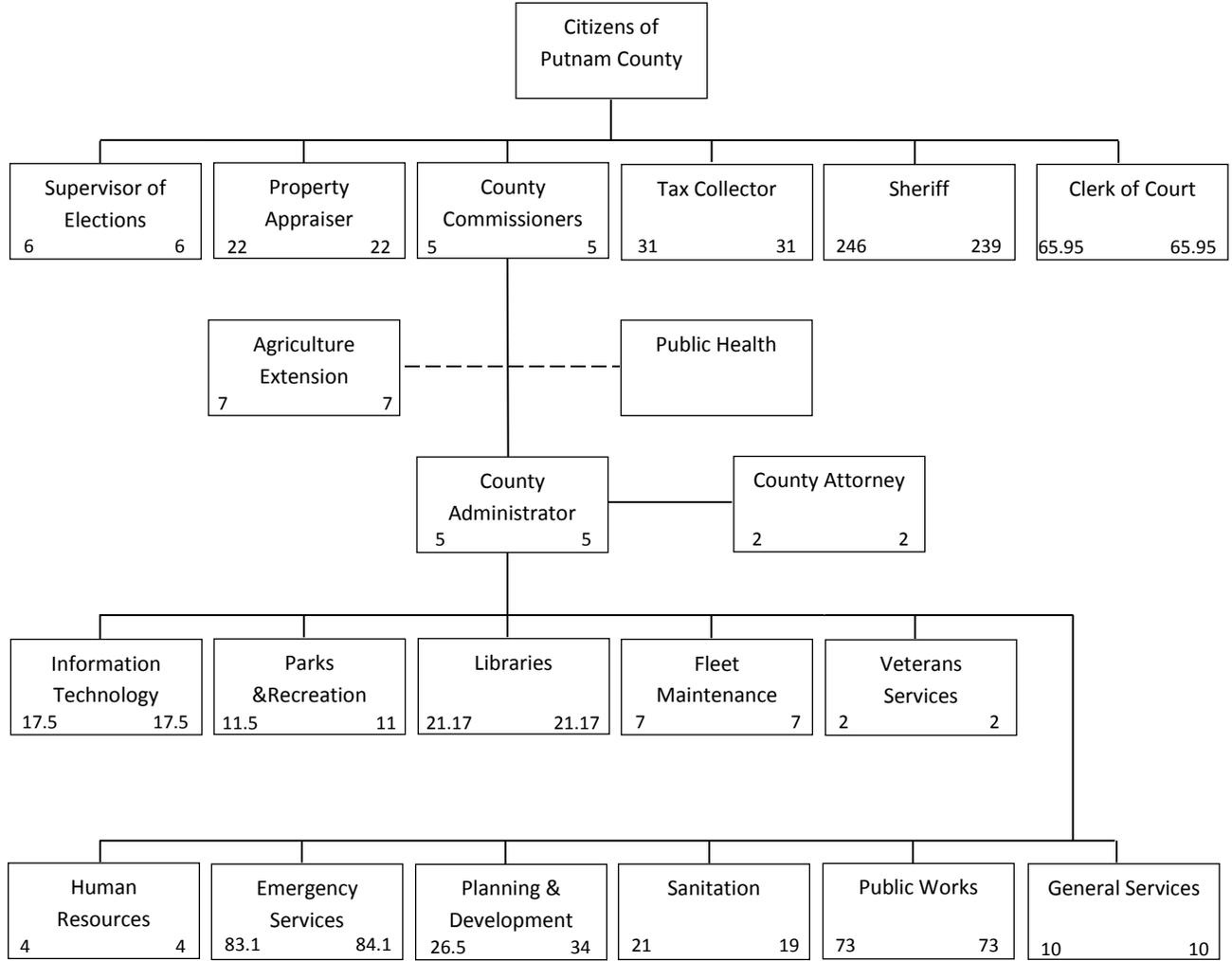
Preliminary projections for FY 2016-17 indicate that additional spending cuts or additional revenues may be needed to provide for a balanced budget. The next budget year will present ongoing challenges with the beginning of debt service payments for the new County Jail, limited resources in the Fire Taxing District due to taxing limitations and dwindling cash reserves in the General Fund. As such, we must continue to seek opportunities to operate more efficiently and at lower costs. The County must ensure that adequate resources are available to finance current operating costs, maintain and repair existing infrastructure, provide for new infrastructure when needed and provide for an adequate level of reserves.

Respectfully Submitted,

Rick Leary
County Administrator

Michael E. Anderson, CPA
Deputy Administrator/Budget Officer

ORGANIZATION CHART



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

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

Fiscal Year 2013/2014

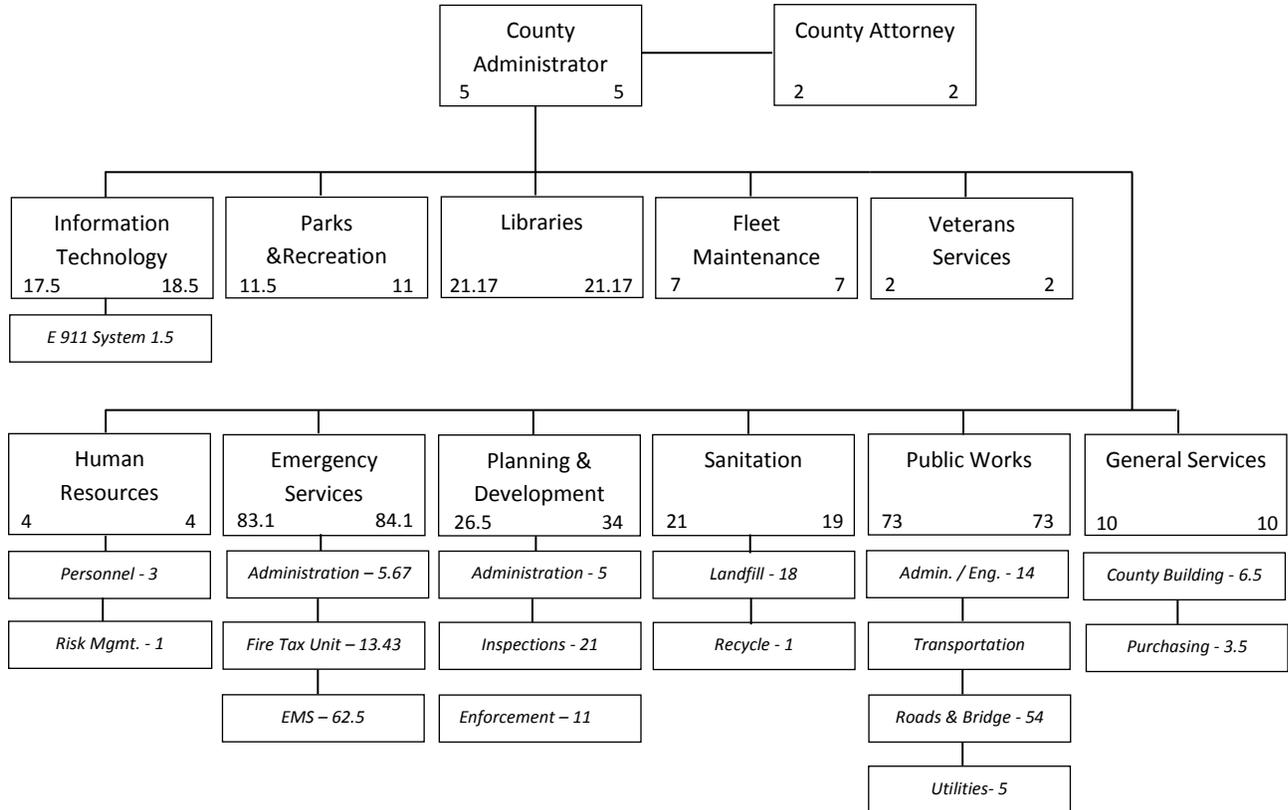
Total Full-time Positions= 666.72

Fiscal Year 2014/2015

Total Full-time Positions= 665.72

ORGANIZATION CHART

DEPARTMENTS BY DIVISION



Denotes
Department

Denotes Division

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

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

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

To project long-term organization-wide policies and goals, it is necessary to look back at the most recently completed 10 years for the trends that have existed and will continue. The trend for Putnam County has been very slow for population growth and in the past two years, the population has actually declined to 72,523 (2014 estimate). Regardless of the actual rate, the impact of population growth accumulates over time. With **population growth** comes **increased service demands** which equate to increased crime and traffic; more ambulance calls; more threat of fire; greater road use; increased sanitation needs, etc. Also as population growth occurs, particularly in a rural county like Putnam, more urbanization occurs, which brings additional service demands that most other counties provide, such as expanded recreation, cultural, and environmental initiatives. The latter is clearly shown in the relatively rapid development of countywide library and recreation services since 1987.

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

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The rate increased again to \$395.00 for FY 2015 to complete the first phase of the mining project, further cell development and other capital improvements without the use of debt financing or depleting cash reserves. With much of the work completed, the Solid Waste Assessment was decreased to \$334.00 for the upcoming year.

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

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

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

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

1). Improve County services while minimizing taxes.

The FY 2015-16 Budget continues to provide financial and economical services to the County while maintaining stable revenue (no tax increase) sources, and good expenditure controls.

2). Address population growth and increasing service demand.

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

3.) Continue addressing State and Federal mandates.

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

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

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

5.) Improve Citizen Communication.

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

(Continued Next Page)

6.) Aggressively encourage Economic Development in the County.

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

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

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

1. The Experience Pay program provides each employee with a minimum of two years service to the County a bonus of \$400, which increases in \$100 increments with the number of years of service. The employee must receive a satisfactory or higher rating on his/her annual performance evaluation, which is given on their anniversary date of employment. This benefit was extended again in FY 2016.

2. The Career Enhancement Compensation program, which provided for a pay rate increase of 1-2% for an above average performance evaluation and a 2-3% increase for an outstanding evaluation, was suspended in the FY 2007-08 Budget as a result of the State-imposed Property Tax Reform. Revenues are again inadequate to fund this employee benefit for 2016.

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

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

PUTNAM COUNTY FINANCIAL STRUCTURE

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

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

GENERAL FUND

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

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

SPECIAL REVENUE FUNDS

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

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

DEBT SERVICE FUNDS

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

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

(Continued next page)

CAPITAL PROJECTS FUNDS

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

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

ENTERPRISE FUNDS

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

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

INTERNAL SERVICE FUNDS

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

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

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

PUTNAM COUNTY, FLORIDA
BUDGET PROCESS

- February** By first meeting in February, BOCC approves Tentative Budget Calendar.
- March** By first meeting in March, tentative Budget (Revenue) forecast provided to BOCC for discussion along with review of current Budget Policy and Guidelines. Following this meeting, Budget Officer distributes Operating and Capital Budget Request Forms with any updated BOCC Budget Guidelines. Also notifies any outside agencies whose requests for funding are to be considered in the Budget.
- April** Department Heads and appropriate outside agencies complete and submit Operating and Capital Budget Requests by designated April deadline.
- May-June** Budget Review Committee (consisting of two designated Commissioners, the Budget Officer, and the County Administrator) meet with County Department Heads/outside agencies to review Operating and Capital Budget requests. Budget projections revised by the Budget Officer, as appropriate. Meetings with other Constitutional Officers (i.e.-Sheriff, Property Appraiser, Supervisor of Elections, and Clerk of Courts) generally occur after June 1 since, by law, their Tentative Budgets are not due to BOCC until that date. Additional follow-up meetings are scheduled as directed by the Budget Review Committee.
- July** Property Appraiser (by law) certifies County's taxable property value on or before July 1. No later than July 15 (again, by law), a **BALANCED** Tentative Operating Budget (which includes Capital) is submitted to BOCC by the Budget Officer.
- Prior to the end of July, BOCC must adopt **non-Ad valorem special assessments** (i.e., Waste Management) and **proposed Millage Rates** for the upcoming Fiscal Year.
- August** Final Budget Review Committee follow-up meetings conducted as necessary. Department Heads, Constitutional Officers, and outside agencies to be notified of Budget Review Committee's Recommendations. Unresolved Budget issues brought to BOCC for input or final BOCC recommendation.
- Property Appraiser issues TRIM (property tax) notice to property owners which also notifies them as to the Tentative Budget and Millage public hearing date, location and time which by law must take place the first part of September.
- September** At first meeting in September, after 5:00 p.m. (by law), BOCC conducts Public Hearing to adopt **Tentative Millages and Budget**. Input from the public (citizens) is also invited. Budget is revised, if appropriate, as per BOCC directives after public input.
- At second meeting in September, again after 5:00 p.m., BOCC conducts Public Hearing to adopt **Final Millages and Budget** which has been advertised to the public in the newspaper in a form and on a date as prescribed by the State. After public input, BOCC approves **Final Millages and Budget**. **Approved** Final Operating and Capital Budget distributed to Department Heads. Constitutional Officers and outside agencies are notified of final BOCC approved funding.

PUTNAM COUNTY, FLORIDA

OTHER BUDGET FACTORS

BUDGET AMENDMENTS

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

OTHER FINANCIAL POLICIES IMPACTING THE BUDGET

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

The Reserve for Contingency in the General Fund is **normally** budgeted at a flat \$200,000 rather than using a percentage (due to revenue constraints). By State law, “Reserves for Contingencies” in Operating Funds cannot exceed 10% of the revenues. By County policy, **unbudgeted cash reserves** (“Rainy Day Fund”) are to be maintained in the County’s General Fund in an amount equal to 10% of the budgeted General Fund Revenues excluding transfers and other financing resources (Debt Proceeds). The level of unbudgeted cash reserves in other operating funds may be established by the Board on an annual basis (Currently, only the General Fund has such a reserve).

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

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

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

**PUTNAM COUNTY, FLORIDA
BUDGET POLICY and GUIDELINES
FY 2015-16**

Budget Year

1. Putnam County's budget is designed to serve four general purposes:
 - a. Planning
 - b. Fund Control
 - c. Public Information
 - d. Legal Compliance
2. The budget will be constructed by line item for monitoring purposes.
3. Wherever possible, programs will be identified and costs of each program reflected in separate budget schedules in addition to the line item budget.
4. Departmental budgets will be initiated within each department.
5. Where applicable the Department Head will assign priorities to projects and/or activities.
6. The ultimate authority for determining budgetary priorities rests with the Board of County Commissioners.
7. The Department Heads will have the authority to exercise maximum flexibility within their approved budget to manage the resources provided and to accomplish the goals and missions of their department.
8. The Department Heads are responsible for operating within their approved budget amount as directed by the County Administrator and consistent with the budget policy as adopted by the Board of County Commissioners.
9. Changes or exceptions to approved budgets (Other than those for which the County Administrator has approval authority) must be approved in advance by the Board of County Commissioners. Additional positions, lease-purchase, or any other transactions which exceed amounts not specifically budgeted as of October 1st must be analyzed as to both current budget and future budget impact.
10. The development and management of departmental budgets, as well as the attainment of departmental goals, will be a factor in the annual evaluation of Department Heads by the County Administrator.
11. Salary budgets will be controlled by monetary limitations in combination with the list of authorized positions as maintained in the records of the Human Resources Office. Except for Board-approved increases (COLA, Experience Pay, Position Upgrades, Merit pay, etc.) the total of the amounts budgeted for any Department's positions should not exceed the approved budget "rate" of the prior year. For budget purposes, all positions vacant as of September 30th will be budgeted at the approved entry level.
12. The County Administrator may approve the appointment of an employee above entry level. (Section 4.01E of the Personnel Policy, as amended).

(Continued Next Page)

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

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

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

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

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

BUDGET GUIDELINES

1. The **format** for budget preparation documents submitted to the Budget Review Committee and the Board will be prescribed by the Budget Officer.
2. A **Calendar** for budget preparation will be published by the Budget Officer to be used by the Departments in the preparation and submission of budget documents.
3. An overall budget figure or percentage cap may be set by the Board. This cap may apply to salaries and/or operating expense items. Purchases of capital equipment must be justified as individual items and submitted during the Capital Budget planning process.
4. Budget Office **Budget Memoranda** will be issued periodically as needed and will be sequentially numbered. Such Memoranda should be retained for easy reference relative to the current year budget process.
5. **Out-of-County Travel** for professional meetings, conventions, seminars, conferences, training, etc., should be budgeted during the budget process. Although specific times, dates, or even meetings may not be known, Department Heads/staffs will be aware of regular annual meetings which should be attended as well as an estimated number of irregularly scheduled meetings based on past years' experience. Travel costs (i.e., mileage, Per Diem, meal, rooms) will be included under "**Travel**". Costs of registration and/or training materials will be budgeted under "**Training**".
6. All Departmental budget requests shall be submitted to the County Administrator and Budget Officer and reviewed by the Budget Review Committee with the Department Head prior to submittal to the Board.
7. **Dues and Memberships** – Itemize and describe. This budget should only be used for membership in organizations which involve the County or employees representing the County in their official capacity.

(Continued Next Page)

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

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

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

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

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

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

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

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

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

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2015-16 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 2015-16 Budget. Related budgeted revenue trends by major category follow these comments.

TAXES

Ad Valorem Taxes. Property assessments prepared by the Property Appraiser as the basis for ad valorem taxes are used for the purpose of making budget estimates. While the revenue from such taxes is highly predictable, the level of ad valorem tax rates (millage) must be determined at an early date in the budget process (July). At that point, the determination of the amount of ad valorem taxes/millages required to balance the budget is directly related to the ability to accurately forecast other sources of revenue. For FY 2015-16, the official tax base provided on July 1st (nearly 1% lower than last year) was insufficient to adequately fund the anticipated budget requirements without a millage increase. Therefore, it is necessary to increase the appropriation from Fund Balance this year in order to “balance” the budget without a millage rate increase. **See** graphs on pages **A-23 and A-24** for related trends. **See** related note in Letter of Transmittal.

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

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

INTERGOVERNMENTAL REVENUES

Local Government Half-Cent Sales Tax. Due to the complexity of factors affecting the amount of sales tax Putnam County receives, the Department of Revenue’s (DOR) projections are normally used, but cross-checked against historical trends, particularly the past 12 to 24 months of receipts. As a general rule, the use of DOR projections has proven to be fairly accurate. Again for FY 2015-16 the DOR projected distributions were used as the budget estimate for this year.

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

(Continued Next Page)

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

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

LICENSES and PERMITS / CHARGES for SERVICES / FINES and FORFEITURES

Two year historical trends are normally used in these revenue categories modified by any approved fee changes or other significant changes. With the repeal of Impact Fees during FY 1996-97, permit revenues have slowly increased, although Mobile Home permits have not returned to the pre-Impact Fee level. Since FY 1997-98, actual revenues have been erratic for no apparent reason and budget projections have gone up and down accordingly, usually based on the most recent 18-24 month trends. An increase in the permit fee schedule was approved for FY 2003-04 and the budget established accordingly. The FY 2015-16 fee estimates are based on the trends since the new fee schedule took effect. Impact Fees were re-established in FY 2006-07 but put on hold in FY 2010-11.

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

MISCELLANEOUS REVENUES

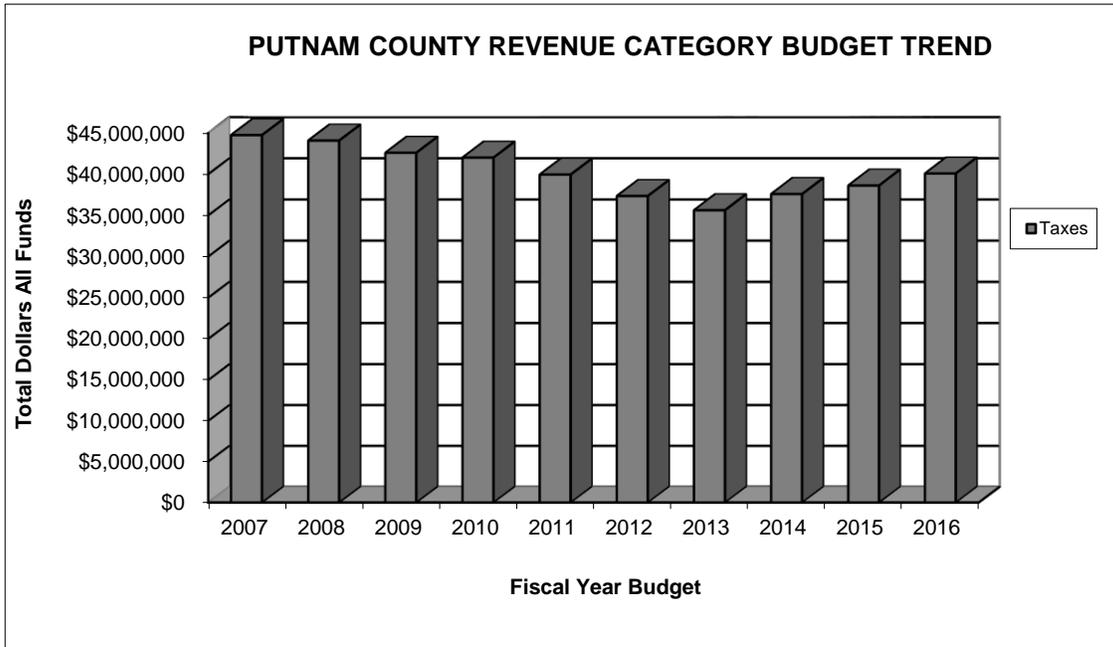
In this category, revenue estimates are generally based on historical trend data, and approved modifications to charges. Investment interest, which is grouped under "Miscellaneous Revenues", is adjusted as interest rates and projected investment balances change.

Special Assessments. The largest component of the "Miscellaneous Revenue" category relates to Waste Management and MSBU assessments. For the Solid Waste (Enterprise) Fund, Solid Waste Assessments for Landfill, Collection, and Recycling are set at sufficient levels to pay for the anticipated expenditures during the Fiscal Year. Assessments for FY 2015-16 are have been reduced from \$395.00 to \$334.00 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 Solid Waste (Sanitation) Fund budget nearly two months before the final overall Budget is approved.

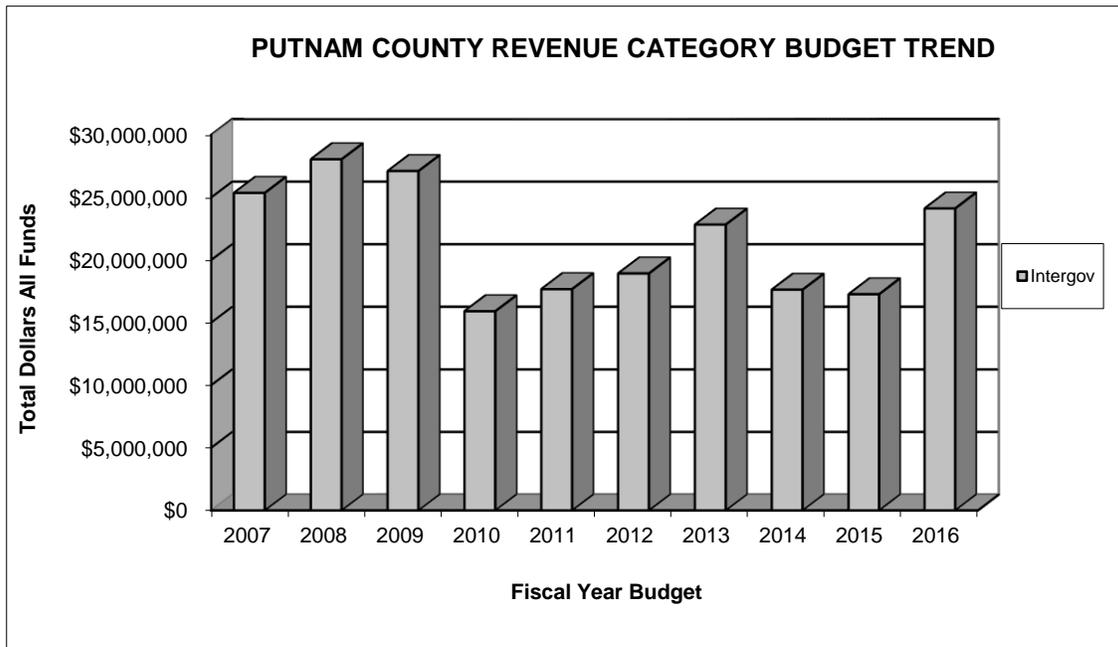
See Section B for further detail on budgeted revenues. In addition, other revenue detail can be found in **Section C** under particular Departments by Fund.

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2015-16
BUDGET**

REVENUE TRENDS



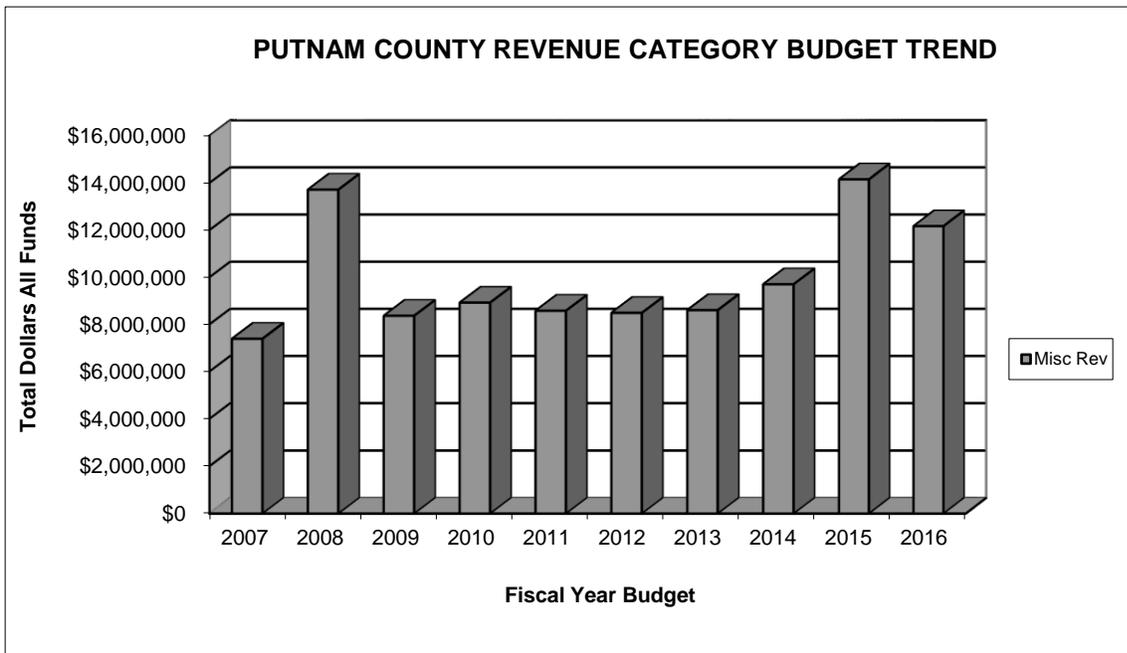
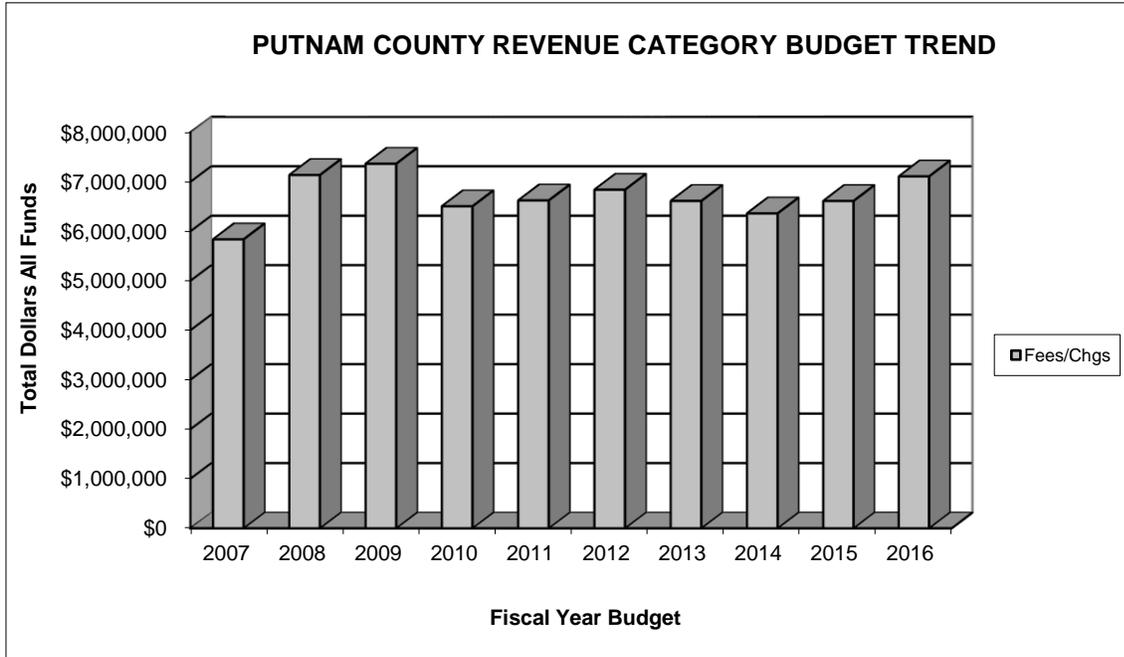
Comment: This category includes Ad Valorem (Property) taxes, Local Option Gas Tax, Local Government Infrastructure Surtax, and Communications Services Tax. The revenue decreases beginning in 2008 are due to previous State-mandated reductions and reduced property values resulting from a poor economy.



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

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2015-16
BUDGET**

REVENUE TRENDS



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

BUDGET BASIS

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

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

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

CHARTS and GRAPHS

The Charts/graphs on the following pages are intended to assist the public in understanding the Budget for Putnam County for FY 2015-16 beginning October 1, 2015.

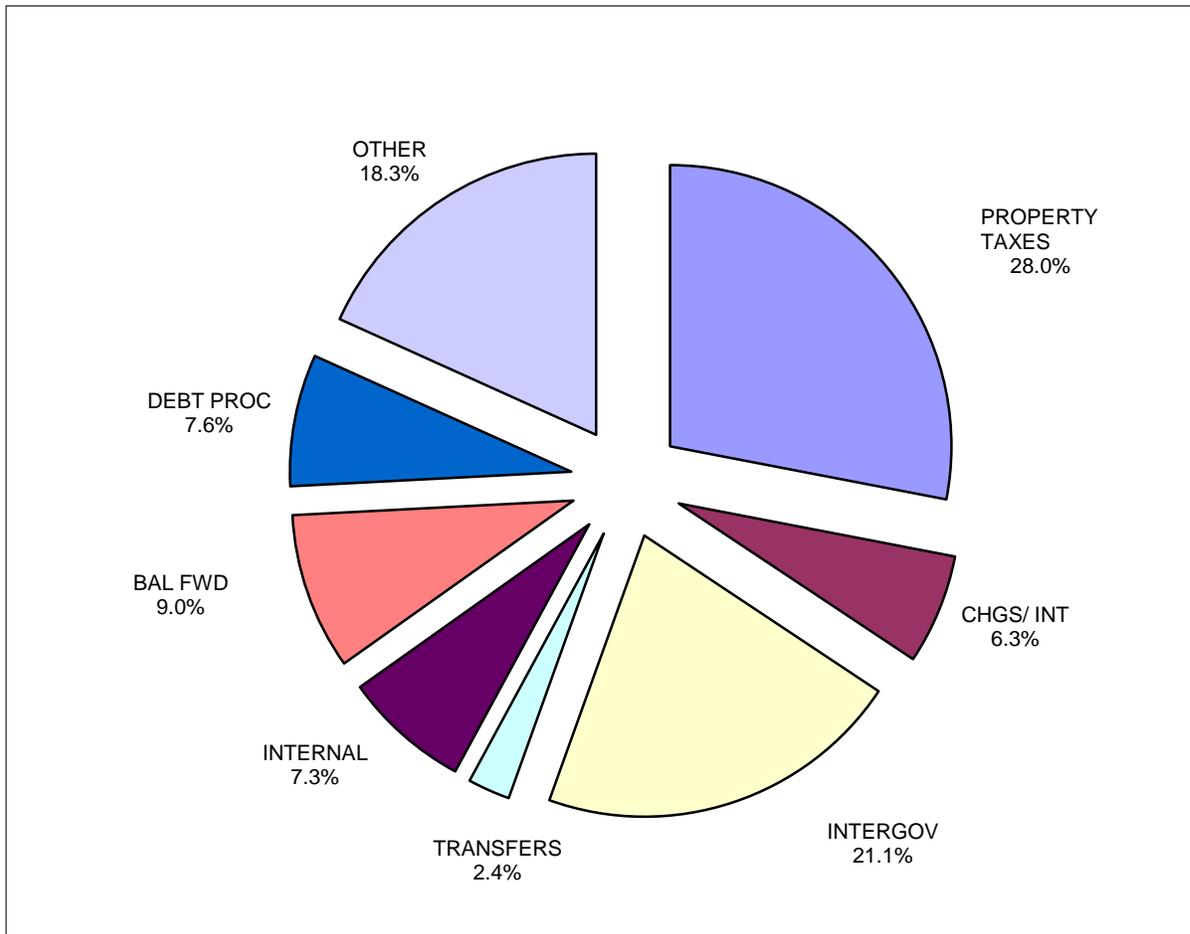
Brief definitions of the titles used can be found in the Glossary of Terms at Section E of this document.

WHERE THE MONEY COMES FROM

PUTNAM COUNTY OF FLORIDA FISCAL YEAR 2015-16

Property Taxes for FY 2015-16 continue to represent the largest single source of funds for the County's budget at 28.0% of total revenue. Other revenue and other financing sources (debt proceeds) continue to be in second place because of various projects and related financing plus revenue from the Solid Waste Assessment. The Balance Forward (Fund Balance Appropriation) continues to be a significant financing source for the Budget as well. The FY 2015-16 Budget is 7.36 % less than last year as a result of the completion of some capital projects (East Putnam Regional Wastewater Project, Jail Expansion, etc.).

The relative share of sources of funds for Fiscal Year 2015-16 is shown below:

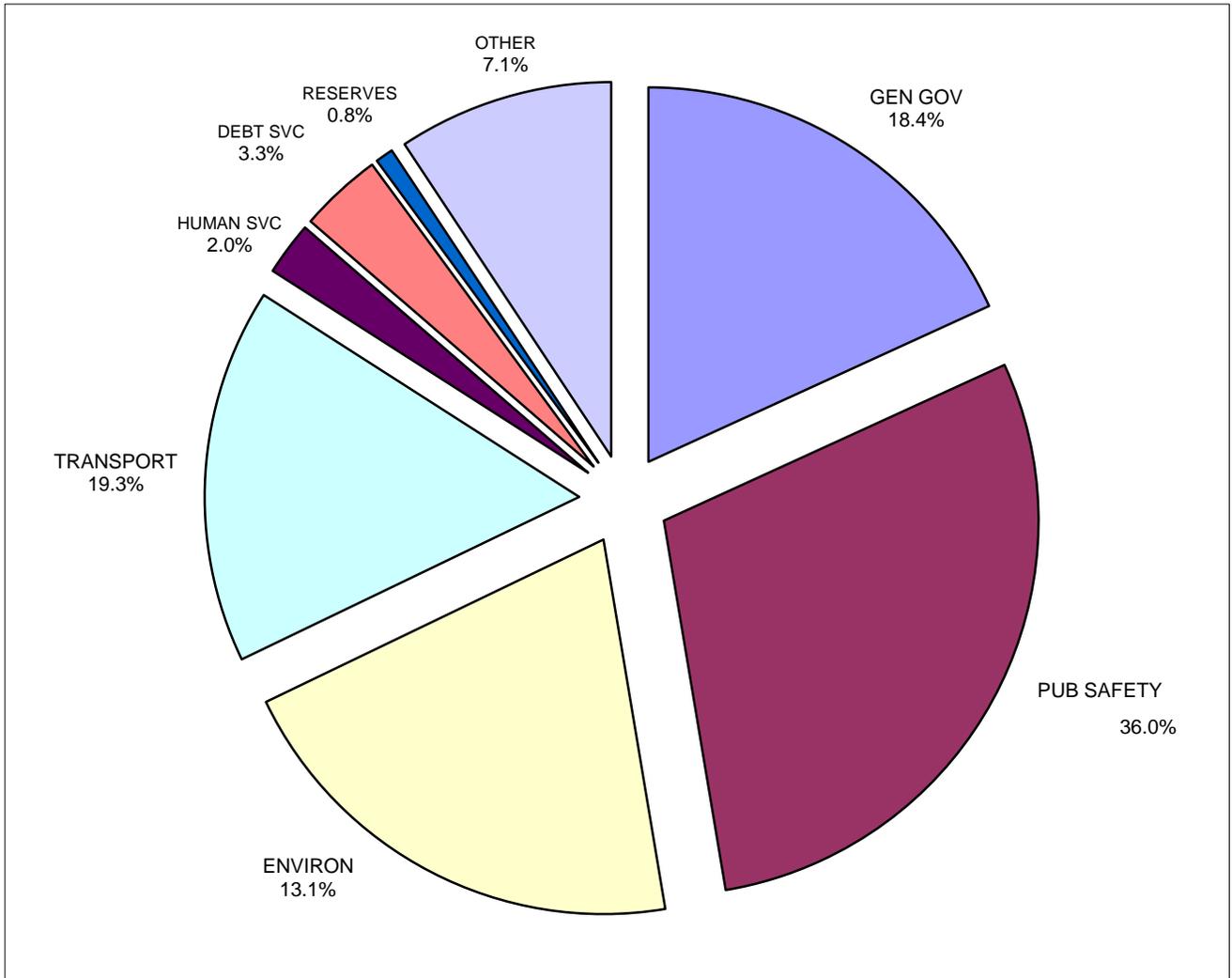


WHERE THE MONEY GOES

PUTNAM COUNTY OF FLORIDA FISCAL YEAR 2015-16

The Public Safety expenditure category, which includes the Sheriff's Department, Fire and Ambulance Services, consistently commands a significant share of the County's Budget each year (36.0%). However, the Environmental category still requires a significant percentage of funds due to the Regional Water and Wastewater Project and the developmental and maintenance costs at the Landfill. The Transportation category is also a significant percentage (19.3%) of budget appropriations, while the remaining categories maintain their relative levels of expenditure activity. The County is expecting to receive additional FDOT funds next year for road work.

The relative share of expenditures for FY 2015-16 by functional category is shown below:

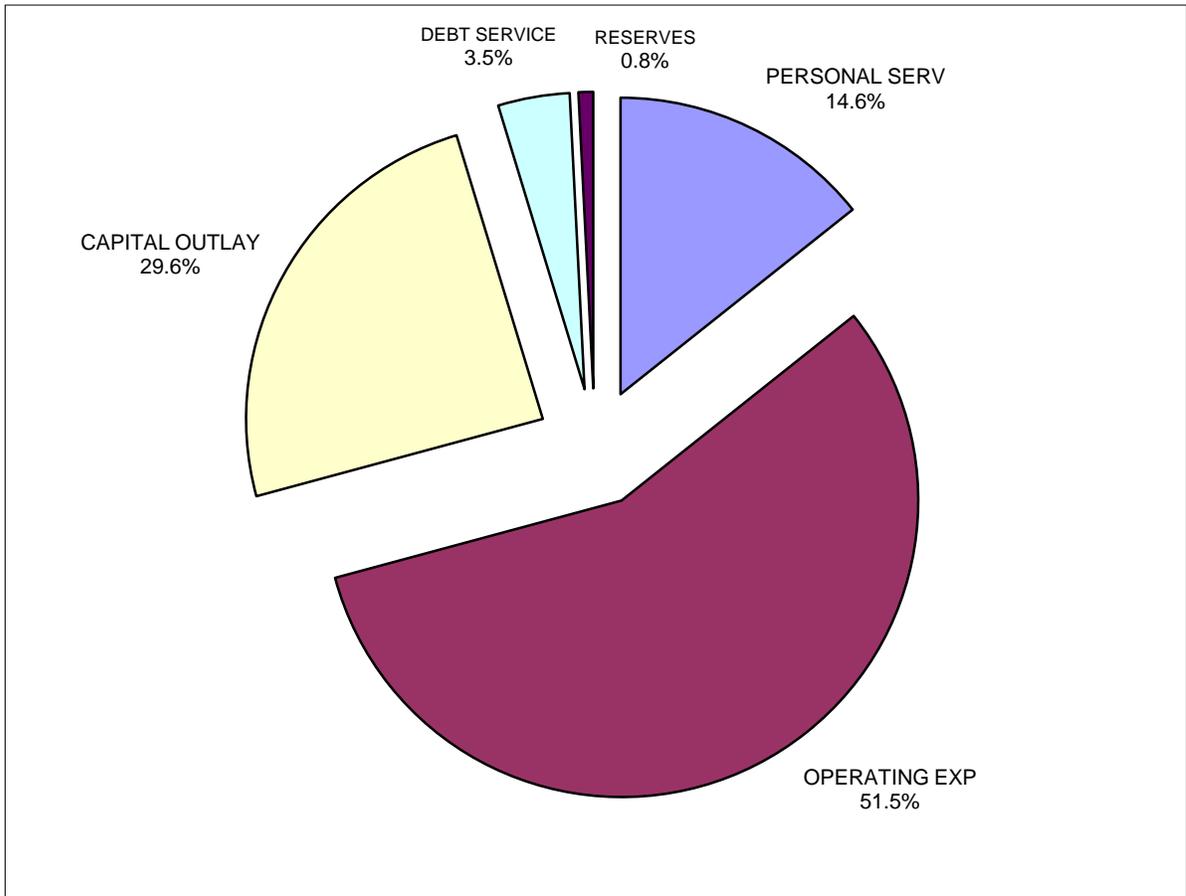


HOW THE MONEY IS USED

PUTNAM COUNTY OF FLORIDA FISCAL YEAR 2015-16

In many government entities, Personal Service costs represent over 50% of the total expenditure budget. However, in Putnam County, that share is only 14.6% with Capital Projects/Capital Outlay representing 29.6% and Operating Expenses (51.5%), which is the largest expenditure category for the County. The Capital Outlay share is relatively high due to significant upcoming FDOT funded projects and various capital outlay expenditures earmarked from the Better Place Plan Fund.

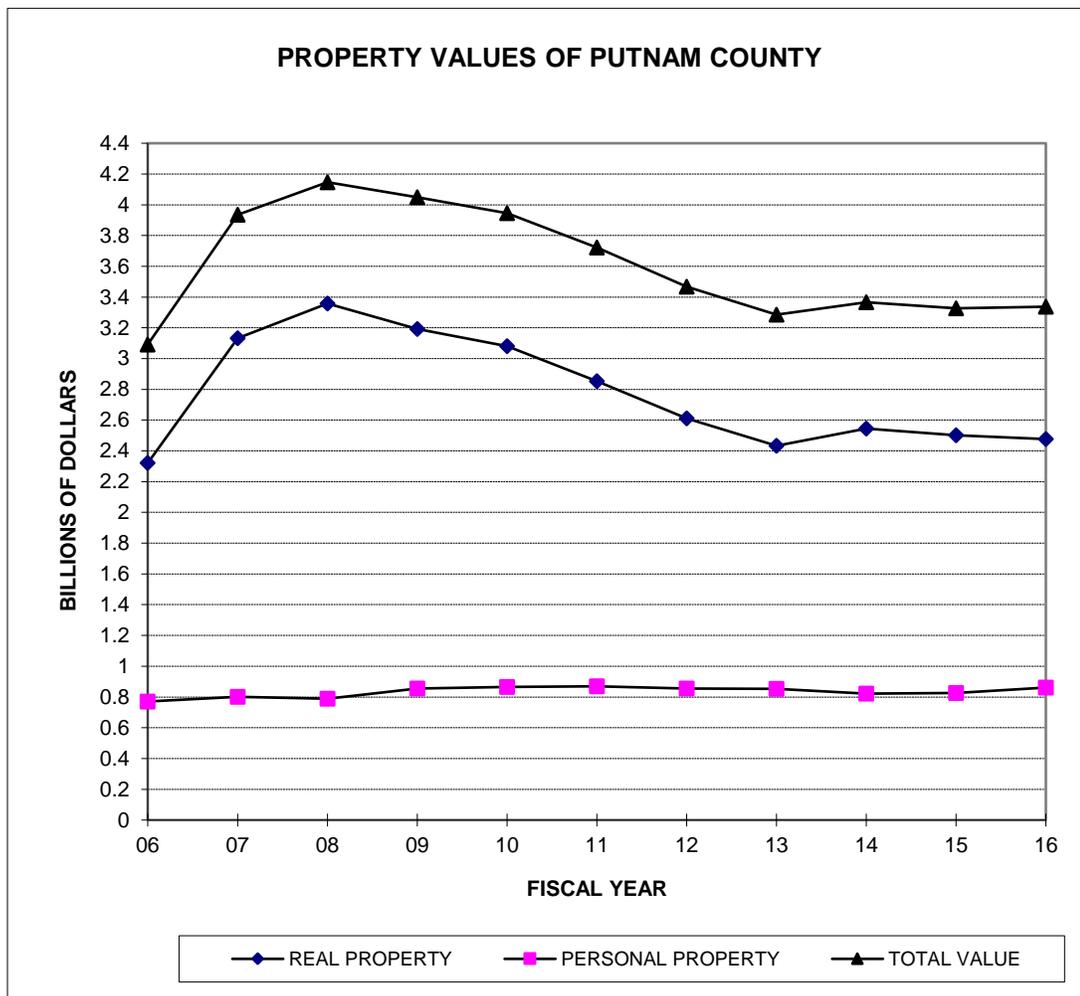
The relative share of expenditures for FY 2015-16 by expenditure classification is shown below:



PROPERTY VALUES

PUTNAM COUNTY, FLORIDA PROJECTED FISCAL YEAR 2015-16

Until FY 07-08, property values had increased at a fairly constant rate over the years as shown in the graph below. The large increases in FY 2006-07 and 2007-08 reflect the housing market boom in those years. Personal Property values remained fairly stable, with normal depreciation of the Seminole Electric power facility (our largest tax payer) and other large industrial facilities being offset by new commercial/industrial facilities. Recent economic conditions have affected the housing market in Putnam County as it has all over the United States. Overall property values throughout Putnam County have decreased by 2.35% in FY 2009, 2.55% in 2010, 5.68% in 2011, 6.86% in 2012, 5.22% in 2013 with a one-time slight uptick in 2014. Overall values appear to have finally stabilized and hopefully, we will see a slow, but gradual increase in values.

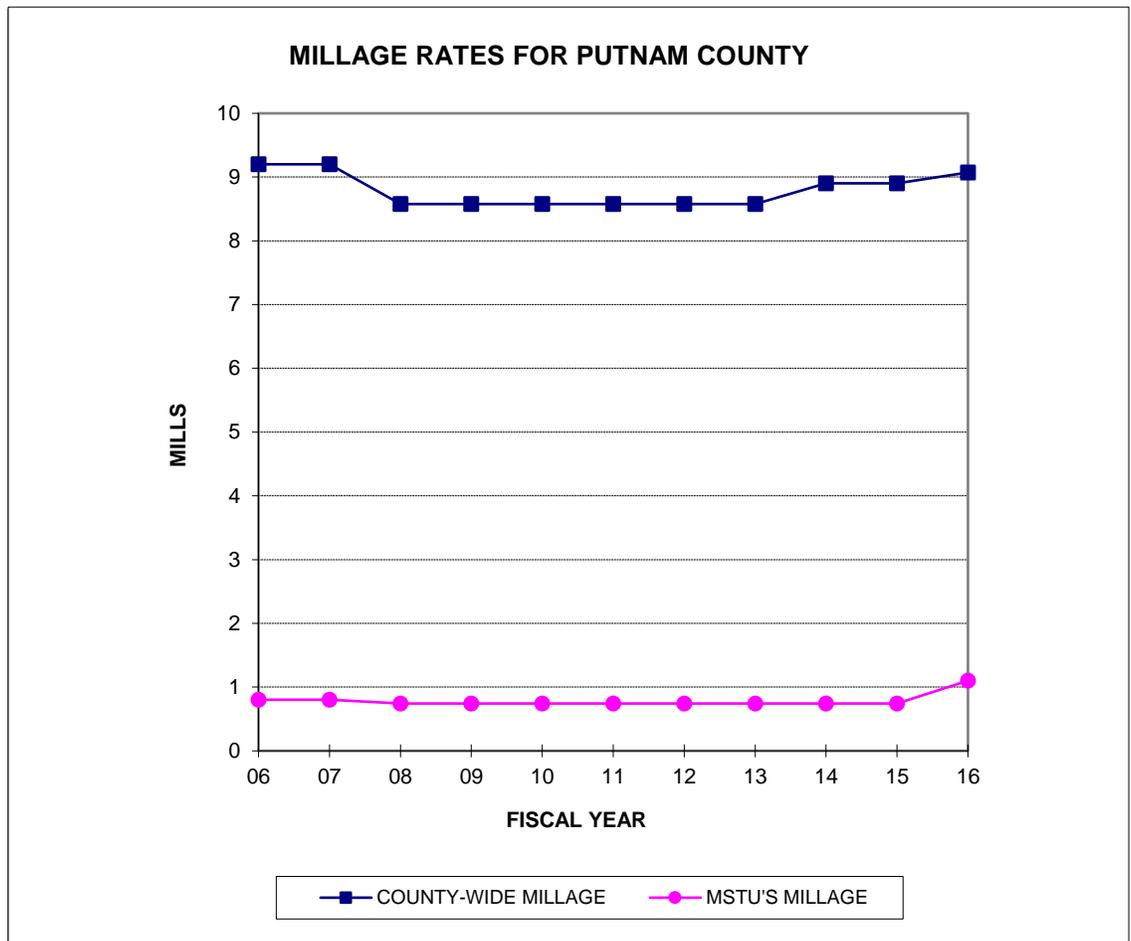


MILLAGE (TAX) RATES

PUTNAM COUNTY, FLORIDA FISCAL YEAR 2015-16

As is evident from the graph below, millage rates have been very stable over the last 10 years. County-wide millages had no increases for several years, then increased by 0.4 mill in FY 2000-01, and another 0.4 mill increase in FY 2003-04. The rate then decreased in FY 2007-08 from 9.200 to 8.5765 mills and has remained at that level until FY 2013-14 when it increased by 3.77% to 8.9000 mills. The proposed millage rate for FY 2015-16 is 9.0730 mills, which is the "roll-back" rate that will produce the same amount of revenue as last year.

The MSTU millage line currently represents the Fire Tax District which is County-wide except for the City of Palatka. The current rate is 0.7425 but is proposed to increase to 1.1000 mills in order to equip an additional station with paid professional firefighters.



**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2015-16
BUDGET**

EXECUTIVE SUMMARY

BUDGET TOTAL	Approved, All Funds	\$114,117,450 =====						
PROPERTY TAX RATES	COUNTY - WIDE	9.0730 Mills -----						
	NON COUNTY - WIDE Fire Taxing District (MSTU)	1.1000 Mills -----						
AD VALOREM TAX REVENUES	1 Mill of County-Wide taxes generates for the Budget (@95%), Revenue of	\$3,174,212 -----						
		<table border="0" style="width: 100%;"> <tr> <td style="width: 60%;"></td> <td style="text-align: center;">\$</td> <td style="text-align: center;">%</td> </tr> <tr> <td></td> <td style="text-align: center;">-----</td> <td style="text-align: center;">-----</td> </tr> </table>		\$	%		-----	-----
	\$	%						
	-----	-----						
	General Government	\$21,071,992 18.47%						
	a. Court System	860,316 0.75%						
	Public Safety	40,975,068 35.91%						
	Physical Environment	14,922,637 13.08%						
	Transportation	22,057,092 19.33%						
	Economic Environment	1,429,022 1.25%						
SUMMARY OF SERVICES	Human Services	2,236,982 1.96%						
	Culture and Recreation	2,316,898 2.03%						
	Debt Service	3,833,862 3.36%						
	Total Functional Appropriations	----- \$109,703,869 96.13%						
	Transfers Out	2,767,027 2.42%						
	Internal Services	779,680 0.67%						
	Reserves	866,874 0.76%						
	TOTAL ALL APPROPRIATIONS	----- \$114,117,450 100.00% =====						

BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY FISCAL YEAR 2015-16 BUDGET

Executive Summary – FY 2015-16 Total Operating Budget

The Putnam County Board of County Commissioners' **\$114,117,450** Total Budget (all Funds combined) for Fiscal Year 2015-16 is **down by \$9,064,249** from the Fiscal Year 2014-15 Total Budget. This decrease is due to the completion of the Jail Expansion and the Water/Wastewater Treatment plant. A **major increase** (landfill cell development) is planned for the **Sanitation Fund Budget** financed by an increase in the annual special assessment. Increases/decreases in other Fund categories are more or less balanced out. Some specifics:

(1) The General Fund shows an increase of \$873,303 to fund a 7% increase in the state mandated FRS rates.

(2) A \$1.75 million decrease in the Capital Projects Fund as result of completed projects. The decrease would have been greater, but the County is expecting to receive \$11.7 million in FDOT grants next year to finance various road improvements.

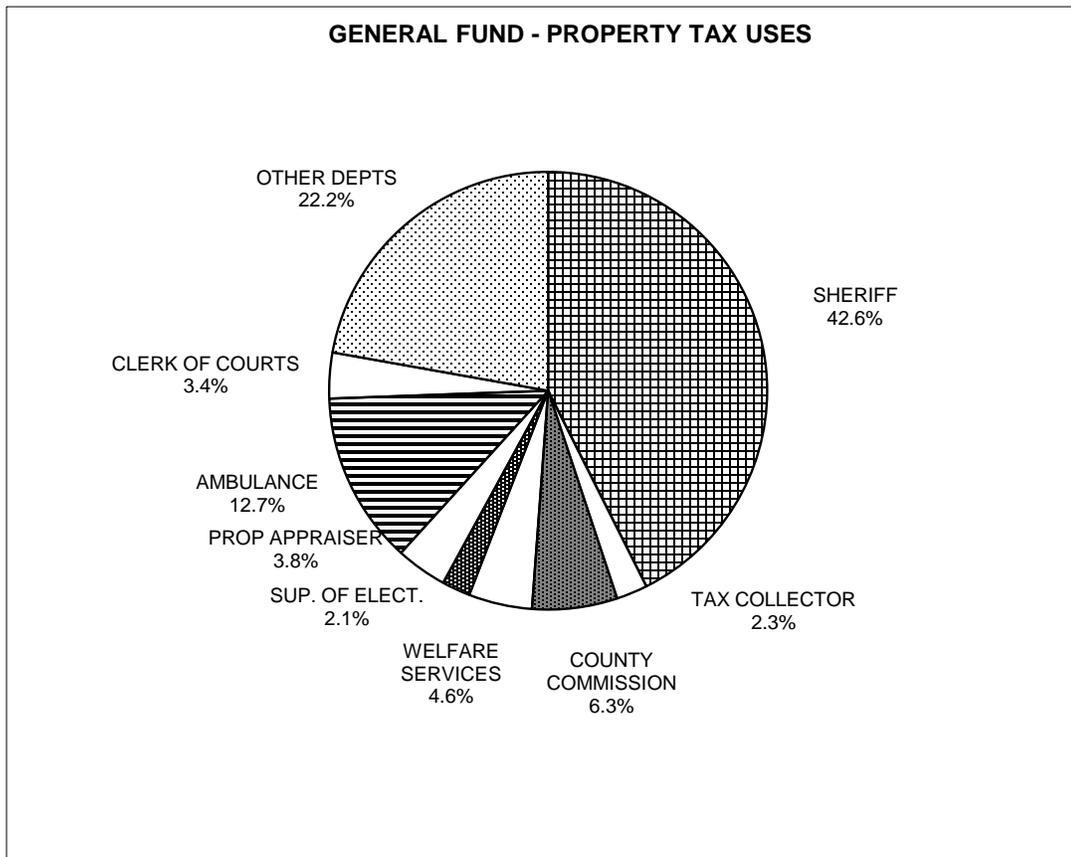
The **General Fund**, the **largest** of the County's Operating Funds, totals \$47,664,698 or 42% of the Total. The **Sheriff's Department** is the **largest department** funded through the General Fund, and totals \$19.3 million or 40% of the total General Fund budget. Also within the General Fund is County Welfare Services at \$2.1 million and Emergency Medical (Ambulance) Services at over \$5.7 million. For FY 2015-16, the next largest fund at \$12.5 million is the **Solid Waste** or **Sanitation Fund** followed by the **Capital Road Projects Fund** at \$12.8 million. The **Transportation (Public Works) Fund, a separate Fund** ("Special Revenue") from the General Fund, totals about \$5.6 million. Other more significant Fund budgets are: **Fire Services** (Fire Tax Unit) at \$4.2 million, and **County Insurance** (Group Insurance and Risk Management) totaling over \$8.4 million.

For FY 2015-16, there was no significant change in **County staffing**. The **Experience Pay** program (a flat amount based on the number of years (over 2) in County service and the receipt of a Satisfactory or higher annual evaluation) was again funded for the new year, but the **Career Advancement Compensation program** (an increase in base salary of one to three percent dependent upon an employee's annual evaluation) has not been funded since FY 2007-08 due to the Ad Valorem Tax reductions and potential additional tax reductions in coming years. Additionally, there is no COLA (Cost of Living Adjustment) recommended for the new year as a direct result of ongoing economic and fiscal constraints within the County.

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

AD VALOREM TAX SUMMARY COMMENTS:

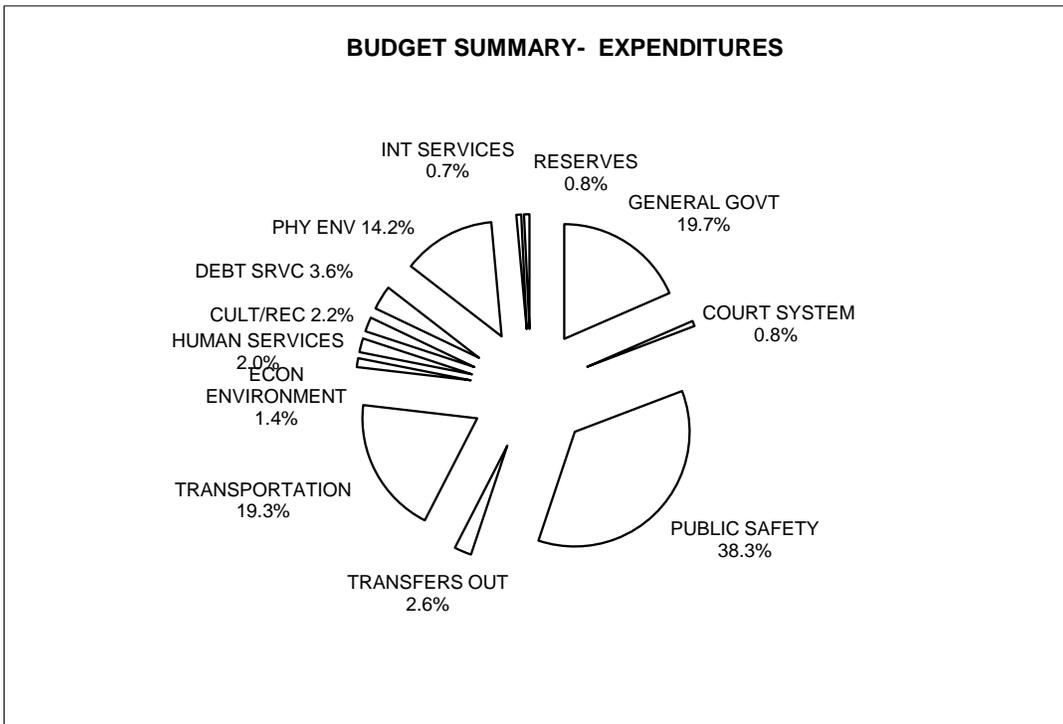
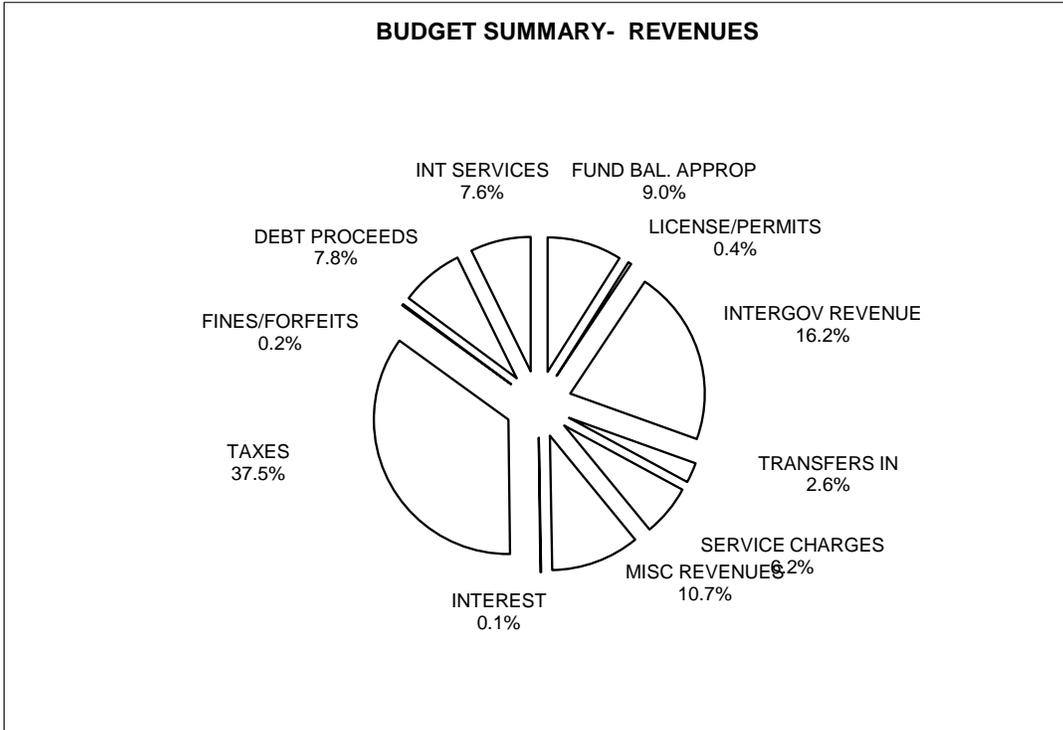
For FY 2015-16, **GENERAL FUND Ad Valorem (Property) Taxes**, the major source of **COUNTY-WIDE** revenues, are expected to generate \$28,758,553. On the other hand, **COUNTY-WIDE** expenditures in this fund (not including reserves) are expected to be \$44,890,894 (see B-12). The difference of \$16,132,341 (which is 34% of the total) is funded through other revenues. **No attempt is made to allocate specific revenues to specific expenditures.** However, **ASSUMING** Ad Valorem taxes are assigned to County-Wide expenditures on a proportionate basis, the following chart gives a typical example of where the \$28,758,553 in General Fund Property Taxes would go:



Ad Valorem Taxes for the Fire Tax Unit (\$3,132,817 for FY 2015-16) which are collected County-wide, excluding the city of Palatka, are used for the support of the 18 Volunteer Fire Departments and one station with paid County Firefighters. This amount is **not** included in the above chart. One additional station is budgeted for the inclusion of full-time firefighting personnel for FY 2015-16.

BUDGET SUMMARY GRAPHS

The graphs below show the relative sizes of Revenue and Expenditure categories for the Total Putnam County Budget for the 2015-16 Fiscal Year. Please see the Glossary for further explanation of the categories shown below.



**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2015-16 BUDGET**

BUDGET SUMMARY

	GENERAL FUND	TRANS- PORTATION FUND	FIRE TAX UNIT (MSTU)	OTHER SPEC. REVENUE FUNDS	ENTERPRISE FUNDS	TOTAL OPERATING FUNDS
MILLAGES PER \$1,000 >>>>>	9.0730		1.1000			
	*****	*****	*****	*****	*****	*****
			OPERATING BUDGET			
ESTIMATED REVENUES:						
1. Taxes						
(a) Ad Valorem Taxes	\$28,758,553		\$3,132,817			\$31,891,370
(b) Delinquent Ad Val Taxes	120,000		15,000			135,000
(c) Sales and Use Taxes		1,883,000		250,000		2,133,000
(d) Communications Services Tax	465,000					465,000
2. Licenses and Permits	391,700	5,000		41,500	-	438,200
3. Intergovernmental Revenues	7,616,474	2,304,615	186,500	1,083,648	1,190,000	12,381,237
4. Charges for Services	3,879,750	30,000	2,000	424,190	2,687,576	7,023,516
5. Fines and Forfeitures	44,350			155,000		199,350
6. Miscellaneous Revenues	431,529	96,250	500	494,000	10,895,858	11,918,137
(a) Interest	16,700	6,150	1,300	5,529	60,300	89,979
7. Other Financing Sources						
(a) Transfers (in)	0	1,314,830		269,947	650,000	2,234,777
(b) Debt Proceeds				-	650,000	650,000
(c) Internal Services						
(d) Fund Balance Appropriation	5,940,642	0	848,344	830,104	0	7,619,090
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$47,664,698	\$5,639,845	\$4,186,461	\$3,553,918	#####	\$77,178,656
EXPENDITURES/ USES:						
1. General Government	\$12,566,150					\$12,566,150
(a) Court System	331,820			\$528,496		860,316
2. Public Safety	27,671,771		\$4,152,914	875,383		32,700,068
3. Physical Environment	363,075			202,615	#####	14,922,637
4. Transportation	30,000	5,571,418		524,175		6,125,593
5. Economic Environment	316,702			1,112,320		1,429,022
6. Human Services	2,236,982			-		2,236,982
7. Culture and Recreation	1,849,469			242,429		2,091,898
8. Debt Service	0	38,600		-	1,759,418	1,798,018
9. Other Financing Uses						
(a) Transfers (out)	2,098,729	29,827	33,547	-	11,562	2,173,665
(b) Internal Services	-					
TOTAL EXPENDITURES/ USES	\$47,464,698	\$5,639,845	\$4,186,461	\$3,485,418	#####	\$ 76,904,349
10. Reserves for Contingency	200,000			68,500	5,807	274,307
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$47,664,698	\$5,639,845	\$4,186,461	\$3,553,918	#####	\$77,178,656

BUDGET SUMMARY (CONTINUED)

	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	INTERNAL SERVICE/ TRUST FUNDS	TOTAL NON- OPERATING FUNDS	TOTAL ALL FUNDS
**** NON-OPERATING BUDGET ****					
ESTIMATED REVENUES:					
1. Taxes					
(a) Ad Valorem Taxes					\$31,891,370
(b) Delinquent Ad Val Taxes					135,000
(b) Sales and Use Taxes		\$5,515,000		5,515,000	7,648,000
(c) Communications Services Tax					465,000
2. Licenses and Permits					438,200
3. Intergovernmental Revenues		11,741,385		11,741,385	24,122,622
4. Charges for Services				-	7,023,516
5. Fines and Forfeitures					199,350
6. Miscellaneous Revenues	230,000		8,600	238,600	12,156,737
(a) Interest	75	7,500	1,650	9,225	99,204
7. Other Financing Sources					
(a) Transfers (in)	300,000	0	232,250	532,250	2,767,027
(b) Debt Proceeds		8,000,000		8,000,000	8,650,000
(c) Internal Services			8,287,631	8,287,631	8,287,631
(d) Fund Balance Appropriation	0	2,000,000	614,703	2,614,703	10,233,793
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$530,075	\$27,263,885	\$9,144,834	\$36,938,794	\$114,117,450
EXPENDITURES/ USES:					
1. General Government		700,000	\$7,805,842	8,505,842	\$21,071,992
(a) Court System					860,316
2. Public Safety		\$8,275,000		8,275,000	40,975,068
3. Physical Environment				0	14,922,637
4. Transportation	5,500	15,887,399		15,892,899	22,018,492
5. Economic Environment					1,429,022
6. Human Services					2,236,982
7. Culture and Recreation		225,000		225,000	2,316,898
8. Debt Service	487,958	1,586,486		2,074,444	3,872,462
9. Other Financing Uses					
(a) Transfers (out)	0	590,000	3,362	593,362	2,767,027
(b) Internal Services			779,680	779,680	779,680
TOTAL EXPENDITURES/ USES	\$493,458	\$27,263,885	\$8,588,884	\$36,346,227	\$113,250,576
10. Reserves for Contingency	36,617	0	555,950	592,567	866,874
TOTAL APPROPRIATED EXPENDITURES AND RESERVE	\$530,075	\$27,263,885	\$9,144,834	\$36,938,794	\$114,117,450

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2015-16 BUDGET**

REVENUE AND EXPENDITURE BUDGET SUMMARY

<u>FUND</u>	<u>FUND</u>	<u>MILLAGE</u>	<u>TOTAL</u>	<u>INTERFUND</u>	<u>CASH</u>	<u>TOTAL</u>	<u>INTERFUND</u>	<u>RESERVES</u>
*** GENERAL FUND ***	#	RATE	REVENUE	TRNSF IN	FORWARD	EXPENDITURE	TRNSF OUT	
	001	9.0730	\$47,664,698	0	\$5,940,642	\$47,664,698	\$2,098,729	\$200,000
*** SPECIAL REVENUE FUNDS ***								
TRANSPORTATION	101		\$5,639,845	1,314,830	\$0	\$5,639,845	\$29,827	
FISHING	114		125,100		83,200	\$125,100		5,000
FIRE TAXING UNIT (MSTU)	118	1.1000	4,186,461		848,344	\$4,186,461	33,547	
LAW ENFORCEMENT TRUST	119		85,000		59,850	\$85,000		
LAW ENFORCEMENT EDUCATION	120		24,500		2,500	\$24,500		1,500
COURT IMPROVEMENT	122		180,250		0	\$180,250		
DRIVER'S EDUCATION	124		30,150		0	\$30,150		
ARTICLE V COURT SUPPORT	125		113,980		25,905	\$113,980		
COURT TECHNOLOGY FUND	126		234,266		157,116	\$234,266		
CRIME PREVENTION	127		34,975		4,925	\$34,975		
E 9-1-1 SYSTEM	130		366,735			\$366,735		0
TOURIST DEVELOPMENT	131		275,500		25,350	\$275,500		25,000
COMMUNICATIONS IMPROVEMENT	132		161,127	83,127		\$161,127		
ECONOMIC DEVELOPMENT	133		186,820	186,820		\$186,820		
MISCELLANEOUS GRANTS	160		380,325			\$380,325		
CDBG PROGRAM INCOME	161		0			\$0		
INTERLACHEN LAKES ESTATES	162		258,675		38,575	\$258,675		5,000
WEST PUTNAM (MSBU)	163		155,875		33,275	\$155,875		
LOCAL HOUSING ASSIST/ SHIP	170		700,000		359,743	\$700,000		25,000
MSBU FUND	175		121,625			\$121,625		7,000
WASTEWATER UTILITIES	603		48,940		3,200	\$48,940		
WATER UTILITIES	606		33,575			\$33,575		
ILE LAKE ACCESS LOTS TRUST	607		36,500		36,465	\$36,500		
TOTAL SPECIAL REVENUE FUNDS			\$13,380,224	\$1,584,777	\$1,678,448	\$13,380,224	\$63,374	\$68,500

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

(CONTINUED NEXT PAGE)

REVENUE AND EXPENDITURE BUDGET SUMMARY (CONCLUDED)

FUND	FUND #	MILLAGE RATE	TOTAL REVENUE	INTERFUND TRNSF IN	CASH FORWARD	TOTAL EXPENDITURE	INTERFUND TRNSF OUT	RESERVES
*** DEBT SERVICE FUNDS ***								
COUNTY JAIL DEBT SERVICE FL	201		\$300,000	300,000	0	\$300,000	\$0	
1994 MSBU SINKING FUND	212		230,075		0	\$230,075		36,617
TOTAL DEBT SERVICE FUNDS			\$530,075	\$300,000	\$0	\$530,075	\$0	\$36,617
*** CAPITAL PROJECTS FUNDS ***								
BETTER PLACE PLAN PROJECT	301		\$6,506,500		2,000,000	\$6,506,500	\$590,000	
ROAD PROJECTS	307		12,757,385		\$0	\$12,757,385		
CAPITAL PROJECTS	308		8,000,000			\$8,000,000		
TOTAL CAPITAL PROJECTS FUNDS			\$27,263,885	\$0	\$2,000,000	\$27,263,885	\$590,000	\$0
*** ENTERPRISE FUNDS ***								
WASTE MANAGEMENT	401		\$12,486,334		\$0	\$12,486,334	\$10,182	
PORT AUTHORITY	404		176,100		0	\$176,100	1,380	2,556
E. PUT. REGION WTR/WASTEWA	405		3,471,300	650,000	0	\$3,471,300		3,251
TOTAL ENTERPRISE FUNDS			\$16,133,734	\$650,000	\$0	\$16,133,734	\$11,562	\$5,807
*** INTERNAL SERVICE ***								
FLEET MAINTENANCE	501		\$788,992			\$788,992	3,362	\$5,950
INSURANCE RESERVE	506		6,729,476	\$52,608	\$328,138	\$6,729,476	\$0	200,000
RISK MANAGEMENT	507		1,626,366	179,642	286,565	\$1,626,366		350,000
TOTAL INTERNAL SERVICE FUNDS			\$9,144,834	\$232,250	\$614,703	\$9,144,834	\$3,362	\$555,950
TOTAL - ALL FUNDS			\$114,117,450	\$2,767,027	\$10,233,793	\$114,117,450	\$2,767,027	\$866,874
TOTAL (LESS TRANSFERS)			\$111,350,423			\$111,350,423		

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

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2015-16 BUDGET**

**SUMMARY OF
REVENUES AND EXPENDITURES - ALL FUNDS COMBINED**

**COMBINED TOTALS -
ALL FUNDS**

ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
FY 2012	FY 2013	FY 2014	FY 2015	FY 2016

REVENUES / SOURCES:

Property Taxes	\$31,055,842	\$29,504,837	\$31,152,257	\$30,522,293	\$31,983,350
Sales and Use Taxes	7,358,368	7,528,746	8,044,334	7,666,724	7,648,000
Communications Services Tax	462,297	440,372	464,446	450,000	465,000
Licenses and Permits	7,715,404	7,975,031	8,824,503	13,035,459	11,059,958
Intergovernmental Revenues	17,587,455	14,542,768	13,520,658	17,270,861	24,122,622
Charges for Services	7,416,350	7,191,046	7,411,052	6,616,150	7,111,916
Fines and Forfeitures	165,975	220,865	190,032	197,900	199,350
Interest/Misc. Revenues	1,062,199	1,385,159	1,149,321	1,539,335	1,545,784
Debt Proceeds / Financing	566,234	0	0	23,000,000	8,650,000
Transfers (In)	1,514,800	1,888,612	2,531,034	2,844,027	2,767,027
Internal Services	7,633,062	7,534,595	8,468,122	8,220,742	8,287,631
Cash Balances Brought Forward				11,818,208	10,276,812

TOTAL

	\$82,537,986	\$78,212,031	\$81,755,759	\$123,181,699	\$114,117,450
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EXPENDITURES / USES:

General Government	\$18,515,612	\$19,432,293	\$19,916,363	\$20,288,434	\$21,071,992
a. Court System	889,498	669,049	1,030,096	1,132,467	860,316
Public Safety	30,514,903	28,755,328	29,648,810	48,518,343	40,975,068
Physical Environment	10,698,495	9,011,136	9,815,787	22,460,560	14,922,637
Transportation	11,108,190	11,702,430	9,471,856	16,626,586	22,057,092
Economic Environment	2,976,464	1,778,570	1,986,814	1,550,031	1,429,022
Human Services	2,403,304	2,451,776	2,195,787	2,412,982	2,236,982
Culture and Recreation	1,783,010	1,800,651	1,898,547	2,172,441	2,316,898
Debt Service	3,319,025	3,216,519	2,788,906	3,574,589	3,833,862
Transfers (Out)	1,320,281	1,694,093	2,323,399	2,844,027	2,767,027
Internal Services	1,215,625	1,168,047	1,361,013	767,241	779,680
Reserves for Contingencies				833,998	866,874

TOTAL

	\$84,744,407	\$81,679,892	\$82,437,378	\$123,181,699	\$114,117,450
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REVENUES - EXPENDITURES

	(\$2,206,421)	(\$3,467,861)	(\$681,619)	\$0	\$0
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**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2015-16
BUDGET**

**PERCENTAGE OF
TOTAL REVENUE AND EXPENDITURE - ALL FUNDS COMBINED**

**COMBINED TOTALS -
ALL FUNDS**

	ACTUAL FY 2012	ACTUAL FY 2013	ACTUAL FY 2014	BUDGET FY 2015	BUDGET FY 2016	5 YEAR AVERAGE
REVENUES / SOURCES:						
Property Taxes	37.6%	37.7%	38.1%	24.8%	28.0%	33.3%
Sales and Use Taxes	8.9%	9.6%	9.8%	6.2%	6.7%	8.3%
Franchise Taxes	0.6%	0.6%	0.6%	0.4%	0.4%	0.5%
Licenses and Permits	9.3%	10.2%	10.8%	10.6%	9.7%	10.1%
Intergovernmental Revenues	21.3%	18.6%	16.5%	14.0%	21.1%	18.3%
Charges for Services	9.0%	9.2%	9.1%	5.4%	6.2%	7.8%
Fines and Forfeitures	0.2%	0.3%	0.2%	0.2%	0.2%	0.2%
Miscellaneous Revenues	1.3%	1.8%	1.4%	1.2%	1.4%	1.4%
Debt Proceeds / Financing	0.7%	0.0%	0.0%	18.7%	7.6%	5.4%
Transfers (In)	1.8%	2.4%	3.1%	2.3%	2.4%	2.4%
Internal Services	9.2%	9.6%	10.4%	6.7%	7.3%	8.6%
Cash Balances Brought Forward	0.0%	0.0%	0.0%	9.6%	9.0%	3.7%
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
EXPENDITURES / USES:						
General Government	21.8%	23.8%	24.2%	16.5%	18.5%	20.9%
a. Court System	1.0%	0.8%	1.2%	0.9%	0.8%	1.0%
Public Safety	36.0%	35.2%	36.0%	39.4%	35.9%	36.5%
Physical Environment	12.6%	11.0%	11.9%	18.2%	13.1%	13.4%
Transportation	13.1%	14.3%	11.5%	13.5%	19.3%	14.4%
Economic Environment	3.5%	2.2%	2.4%	1.3%	1.3%	2.1%
Human Services	2.8%	3.0%	2.7%	2.0%	2.0%	2.5%
Culture and Recreation	2.1%	2.2%	2.3%	1.8%	2.0%	2.1%
Debt Service / Financing	3.9%	3.9%	3.4%	2.9%	3.4%	3.5%
Transfers (Out)	1.6%	2.1%	2.8%	2.3%	2.4%	2.2%
Internal Services	1.4%	1.4%	1.7%	0.6%	0.7%	1.2%
Reserves for Contingencies	0.0%	0.0%	0.0%	0.7%	0.8%	0.3%
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2015-16
BUDGET**

**SUMMARY OF
REVENUES BY FUND TYPE**

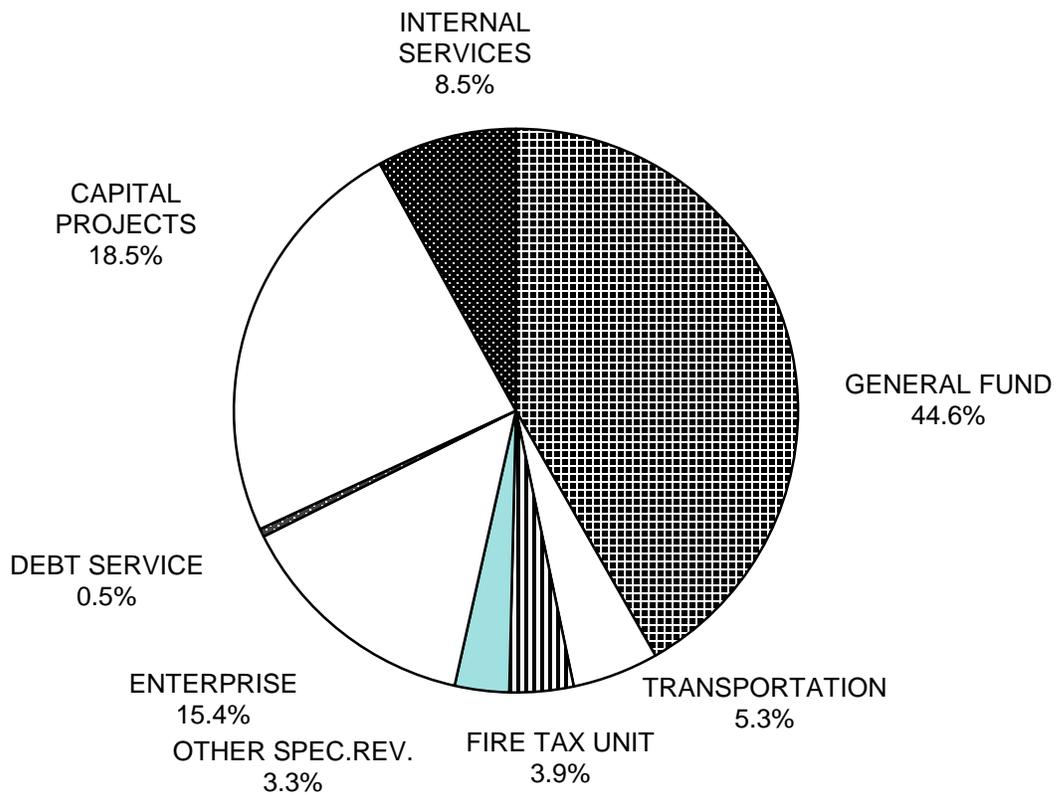
<u>TOTALS BY FUND TYPE</u>	ACTUAL FY 2012	ACTUAL FY 2013	ACTUAL FY 2014	BUDGET FY 2015	BUDGET FY 2016
TYPE OF FUND(S):					
General Fund	\$42,894,282	\$41,253,345	\$43,200,644	\$46,791,395	\$47,664,698
Transportation Fund	4,164,048	4,447,110	5,114,525	5,639,989	5,639,845
Fire Tax Unit Fund	3,031,649	2,342,724	2,366,623	3,720,525	4,186,461
Other Special Revenue Funds	5,013,436	3,974,670	3,632,793	4,471,994	3,553,918
Enterprise Funds	9,540,906	9,897,416	11,022,374	23,714,821	16,133,734
Debt Service Funds	282,325	279,632	236,340	203,650	530,075
Capital Projects Funds	9,574,507	7,937,874	7,338,348	29,013,959	27,263,885
Internal Service/ Trust Funds	8,036,833	8,079,260	8,844,112	9,625,366	9,144,834
TOTAL	\$82,537,986	\$78,212,031	\$81,755,759	\$123,181,699	\$114,117,450

% OF TOTAL COMBINED BUDGET:					
General Fund	52.0%	52.7%	52.8%	38.0%	41.8%
Transportation Fund	5.0%	5.7%	6.3%	4.6%	4.9%
Fire Tax Unit Fund	3.7%	3.0%	2.9%	3.0%	3.7%
Other Special Revenue Funds	6.1%	5.1%	4.4%	3.6%	3.1%
Enterprise Funds	11.6%	12.7%	13.5%	19.3%	14.1%
Debt Service Funds	0.3%	0.4%	0.3%	0.2%	0.5%
Capital Projects Funds	11.6%	10.1%	9.0%	23.5%	23.8%
Internal Service/ Trust Funds	9.7%	10.3%	10.8%	7.8%	8.0%
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%

BUDGET SUMMARY GRAPHS

The graph below shows the relative sizes of the Budget by Fund Type for 2015-16
Please see the Glossary for further explanation on fund types shown below.

BUDGET SUMMARY- BY FUND TYPE



**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2015-16
BUDGET**

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

GENERAL FUND - REVENUES

<u>DESCRIPTION</u>	<u>COUNTY-WIDE</u>	<u>NON COUNTY-WIDE</u>	<u>TOTAL</u>
Ad Valorem Taxes	\$28,878,553		\$28,878,553
Local Half Cent Sales Tax	515,893	2,016,208	2,532,101
Racing Monies	446,500		446,500
Planning & Development Charges		437,200	437,200
Ambulance Charges	3,035,250		3,035,250
Other Fees/Charges	162,382	634,618	797,000
Court Fines	917	3,583	4,500
Other Miscellaneous Revenues	4,719,046	873,907	5,592,953
Debt Proceeds			
Cash Balance Forward	1,210,353	4,730,289	5,940,642
Total	\$38,968,892	\$8,695,806	\$47,664,698

GENERAL FUND - EXPENDITURES

<u>DESCRIPTION</u>	<u>COUNTY-WIDE</u>	<u>NON COUNTY-WIDE</u>	<u>TOTAL</u>
County Commissioners	\$3,657,583	\$230,000	\$3,887,583
Court Functions	187,320		187,320
Supervisor of Elections	943,000		943,000
Clerk	1,532,102		1,532,102
Property Appraiser	1,710,223		1,710,223
Sheriff	19,286,769		19,286,769
Planning/Dev./Codes/Animal Control		2,343,804	2,343,804
Ambulance Services (EMS)	5,749,127		5,749,127
Debt Service	300,000		300,000
Other Departments	11,524,770		11,524,770
Reserves	40,748	159,252	200,000
Total	\$44,931,642	\$2,733,056	\$47,664,698

DIFFERENCE - GENERAL FUND

(REVENUES - EXPENDITURES)	(\$5,962,750)	\$5,962,750
	=====	=====

(CONTINUED NEXT PAGE)

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2015-16
BUDGET**

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

TRANSPORTATION FUND - REVENUES

DESCRIPTION	COUNTY-WIDE	NON COUNTY-WIDE	TOTAL
Local Option Gas Tax		\$1,533,000	1,533,000
County Ninth Cent Gas Tax	350,000		350,000
State Revenue Sharing	67,266	307,734	375,000
Constitutional Gas Tax	1,250,000		1,250,000
County Gas Tax	535,000		535,000
Other Miscellaneous Revenues	265,867	16,148	282,015
Cash Balance Forward & Transfers	267,885	1,046,945	1,314,830
Total	\$2,736,019	\$2,903,826	\$5,639,845

TRANSPORTATION FUND - EXPENDITURES

DESCRIPTION	COUNTY-WIDE	NON COUNTY-WIDE	TOTAL
Admin/Engineering/Contracts	\$917,784	\$917,784	\$1,835,568
Road & Bridge Maintenance	1,887,225	1,887,225	3,774,450
Transfers	29,827		29,827
Reserves			
Total	\$2,834,836	\$2,805,009	\$5,639,845

DIFFERENCE - TRANSPORTATION FUND (REVENUES - EXPENDITURES)	(\$98,817)	\$98,816
---	-------------------	-----------------

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

(CONTINUED NEXT PAGE)

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2015-16
BUDGET**

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

OTHER FUNDS - OPERATING BUDGET - REVENUES

FUNDS	COUNTY-WIDE	NON COUNTY-WIDE	TOTAL
OTHER SPECIAL REVENUE			
Fishing Fund	\$125,100		\$125,100
Fire Taxing Unit		\$4,186,461	4,186,461
Law Enforce Trust Fund	85,000		85,000
Law Enforce Education Fund	24,500		24,500
Court Improvement Fund	180,250		180,250
Driver's Education Fund	30,150		30,150
Article V Court Support	113,980		113,980
Court Technology Fund	234,266		234,266
Crime Prevention Fund	34,975		34,975
E 9-1-1 System Fund	366,735		366,735
Tourist Development Fund	275,500		275,500
Communications Improvement Fun	161,127		161,127
Economic Development Fund	186,820		186,820
Miscellaneous Grants Fund	380,325		380,325
CDBG Program Income	0		0
Interlachen Lakes Estates MSBU		258,675	258,675
West Putnam MSBU Fund		155,875	155,875
Local Housing Assistance Trust Fd	700,000		700,000
MSBU Fund		121,625	121,625
E. Putnam Water/Wastewtr Grant		0	0
Wastewater Utilities Fund		48,940	48,940
Water Utilities Fund		33,575	33,575
ILE Lake Access Lots Trust Fund		36,500	36,500
ENTERPRISE FUNDS			
Waste Management Fund	8,765,774	3,720,560	12,486,334
Port Authority Fund	176,100		176,100
E. Putnam Water/Wastewtr Utility		3,471,300	3,471,300
Total	\$11,840,602	\$12,033,511	\$23,874,113

(CONTINUED NEXT PAGE)

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2015-16
BUDGET**

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

OTHER FUNDS - OPERATING BUDGET - EXPENDITURES

FUNDS	COUNTY-WIDE	NON COUNTY-WIDE	TOTAL
OTHER SPECIAL REVENUE			
Fishing Fund	\$125,100		\$125,100
Fire Taxing Unit		\$4,186,461	4,186,461
Law Enforce Trust Fund	85,000		85,000
Law Enforce Education Fund	24,500		24,500
Court Improvement Fund	180,250		180,250
Driver's Education Fund	30,150		30,150
Article V Court Support	113,980		113,980
Court Technology Fund	234,266		234,266
Crime Prevention Fund	34,975		34,975
E 9-1-1 System Fund	366,735		366,735
Tourist Development Fund	275,500		275,500
Communications Improvement Fun	161,127		161,127
Economic Development Fund	186,820		186,820
Miscellaneous Grants Fund	380,325		380,325
CDBG Program Income	0		0
Interlachen Lakes Estates MSBU Fd		258,675	258,675
West Putnam MSBU Fund		155,875	155,875
Local Housing Assistance Trust Fd	700,000		700,000
Hurricane Housing Recovery Program MSBU Fund		121,625	121,625
E. Putnam Water/Wastewtr Grant		0	0
Wastewater Utilities Fund		48,940	48,940
Water Utilities Fund		33,575	33,575
ILE Lake Access Lots Trust Fund		36,500	36,500
ENTERPRISE FUNDS			
Waste Management Fund	8,765,774	3,720,560	12,486,334
Port Authority Fund	176,100		176,100
E. Putnam Water/Wastewtr Utility		3,471,300	3,471,300
Total	\$11,840,602	\$12,033,511	\$23,874,113

(CONTINUED NEXT PAGE)

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2015-16
BUDGET**

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

OTHER FUNDS - NON OPERATING BUDGET - REVENUES

FUNDS -----	COUNTY-WIDE -----	NON COUNTY-WIDE -----	TOTAL -----
DEBT SERVICE FUNDS			
County Jail Sinking Fund	300,000		
1994 MSBU Sinking Fund		230,075	230,075
CAPITAL IMPROVEMENT FUNDS			
Better Place Plan Projects Fund		6,506,500	6,506,500
Road Projects Fund	11,742,385	1,015,000	12,757,385
Capital Projects Fund	8,000,000		8,000,000
INTERNAL SERVICE/ TRUST FUNDS			
Fleet Maintenance Fund	788,992		788,992
Insurance Reserve Fund	6,729,476		6,729,476
Risk Management Fund	1,626,366		1,626,366
Total	\$29,187,219	\$7,751,575	\$36,638,794

OTHER FUNDS - NON OPERATING BUDGET - EXPENDITURES

FUNDS -----	COUNTY-WIDE -----	NON COUNTY-WIDE -----	TOTAL -----
DEBT SERVICE FUNDS			
County Jail Sinking Fund	300,000		
1994 MSBU Sinking Fund		230,075	230,075
CAPITAL IMPROVEMENT FUNDS			
Better Place Plan Projects Fund		6,506,500	6,506,500
Road Projects Fund	11,742,385	1,015,000	12,757,385
Capital Projects Fund	8,000,000		8,000,000
INTERNAL SERVICE/ TRUST FUNDS			
Fleet Maintenance Fund	788,992		788,992
Insurance Reserve Fund	6,729,476		6,729,476
Risk Management Fund	1,626,366		1,626,366
Total	\$29,187,219	\$7,751,575	\$36,638,794

**DIFFERENCE - OTHER FUNDS
(REVENUES - EXPENDITURES) \$0 \$0**

=====

**DIFFERENCE - ALL FUNDS
(REVENUES - EXPENDITURES) (\$6,061,568) \$6,061,568**

=====

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2015-16
BUDGET**

REVENUE SUMMARY COMPARISON BY FUND COMMENTS

The 2014-15 original budgets were adjusted during the fiscal year for increases in revenues totaling \$2,512,094 (\$123,181,699 to \$125,693,793), all for unanticipated grants.

The difference between Actual 2014-15 revenues (which are unaudited at the time of this Budget document) and the adjusted 2014-15 Budget primarily reflects amounts for reimbursable Grants in several funds which were included in the budget, but not actually realized during the fiscal year.

The primary differences between the FY 2015-16 Budget and the Adjusted FY 2014-15 Budget are: (1) In the General Fund, a small increase (1.9%) to fund a mandated FRS pension rate increase; (2) Increase in Fund Balance Appropriations and a reduction of \$1.75 million in Capital Projects.

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

(See Next Page)

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2015-16 BUDGET**

REVENUE SUMMARY COMPARISON BY FUND

FUND	ACTUAL 2013-14	ADJ BUD 2014-15 (NOTE 1)	ACTUAL 2014-15 (NOTE 1)	% ACTUAL TO BUD	BUDGET 2015-16 (NOTE 1)	OVER/ (UNDER) ADJ BUD 14-15
General	\$43,200,644	\$41,689,826	\$39,553,782	94.9%	\$41,724,056	34,230
Transportation	5,114,525	5,436,030	4,545,318	83.6%	5,639,845	203,815
Fishing	40,777	42,250	34,849	82.5%	41,900	(350)
Fire Taxing Unit	2,366,623	2,329,987	2,323,497	99.7%	3,338,117	1,008,130
Law Enforcement Trust	10,059	21,900	27,770	126.8%	25,150	3,250
Law Enforcement Education	25,057	25,050	17,208	68.7%	22,000	(3,050)
Court Improvement	172,925	183,350	118,760	64.8%	180,250	(3,100)
Driver's Education	28,723	30,450	19,779	65.0%	30,150	(300)
Article V Court Support	83,841	88,160	60,223	68.3%	88,075	(85)
Court Technology	77,332	77,250	59,224	76.7%	77,150	(100)
Crime Prevention	31,586	30,075	23,723	78.9%	30,050	(25)
E 911 System	420,961	430,705	282,582	65.6%	366,735	(63,970)
Tourist Development	276,554	225,500	238,569	105.8%	250,150	24,650
Communication Improvement	205,607	156,179	136,485	87.4%	161,127	4,948
Economic Development	238,253	186,820	187,831	100.5%	186,820	0
Transportation Impact Fee	475	700	150	21.4%	0	(700)
Recreation Impact Fees	48	25	17	68.0%	0	(25)
Miscellaneous Grants	514,719	832,258	667,066	80.2%	380,325	(451,933)
CDBG Program Income	517,227	241,000	0	0.0%	0	(241,000)
Interlachen Lakes Estates MSBU	256,811	220,500	226,811	102.9%	220,100	(400)
West Putnam MSBU	143,211	122,500	129,858	106.0%	122,600	100
Local Housing Assistance (SHIP)	377,870	384,862	19,717	5.1%	340,257	(44,605)
MSBU Fund	127,325	121,500	116,751	96.1%	121,625	125
Wastewater Utilities	45,700	45,650	37,819	82.8%	45,740	90
Water Utilities	34,075	33,575	28,270	84.2%	33,575	0
ILE Lake Access Lots Trust	3,657	50	16	32.0%	35	(15)
County Jail Debt Service Fund	0	0	0		300,000	300,000
MSBU Sinking Fund	236,340	203,650	224,084	110.0%	230,075	26,425
Better Place Plan Projects	4,832,723	4,594,574	3,810,663	82.9%	4,506,500	(88,074)
Road Projects	2,505,350	5,163,740	1,988,302	38.5%	12,757,385	7,593,645
Capital Projects	275	17,000,000	9,132,894	53.7%	8,000,000	(9,000,000)
Waste Management	9,105,594	13,979,359	13,408,790	95.9%	12,486,334	(1,493,025)
Port Authority	175,205	164,050	182,886	111.5%	176,100	12,050
East Putnam Utility	1,741,575	11,346,918	3,781,813	33.3%	3,471,300	(7,875,618)
Fleet Maintenance	1,040,357	770,603	896,266	116.3%	788,992	18,389
Insurance Reserve	6,464,111	6,355,838	4,575,261	72.0%	6,401,338	45,500
Risk Management	<u>1,339,644</u>	<u>1,340,701</u>	<u>1,338,753</u>	<u>99.9%</u>	<u>1,339,801</u>	<u>(900)</u>
SUBTOTAL - ALL FUNDS	\$81,755,759	\$113,875,585	\$88,195,787	77.4%	\$103,883,657	(\$9,991,928)
DIFFERENCE TO BUDGET:						
Cash Balance Carry Forward		<u>11,818,208</u>			<u>10,233,793</u>	<u>(1,584,415)</u>
TOTAL REVENUE	\$81,755,759	\$125,693,793	\$88,195,787	70.2%	\$114,117,450	(\$11,576,343)

NOTE 1: Adjusted 2014-15 Budget represents adjustments primarily for unanticipated increases in revenues (primarily grants) c fiscal year which allow for increased expenditures. Actual 2014-15 figures are unaudited. For further comments see the "Revenue Summary". **Budget TOTAL REVENUE** figures include Cash Carryforward; **Actual** figures do not.

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2015-16 BUDGET**

AD VALOREM TAX SUMMARY

FUND	BUDGET 2014-15 (NOTE 1)	ACTUAL 2014-15 (NOTE 1)	% ACTUAL TO BUD	BUDGET 2015-16	2015-16 OVER/ (UNDER)	% OVER/ (UNDER)
General Fund	\$28,264,193	\$28,429,883	100.6%	\$28,758,553	\$328,670	1.2%
Fire Taxing Unit (MSBU)	2,123,100	2,136,294	100.6%	3,132,817	\$996,523	46.6%
TOTAL AD VALOREM TAXE	\$30,387,293	\$30,566,177	100.6%	\$31,891,370	\$1,325,193	4.9%

NOTE 1: BUDGETED Ad Valorem taxes represent 95% of the **MAXIMUM** taxes that could be collected to allow for discounts established for early payment and for uncollected taxes. This **usually** results in the **ACTUAL** amount collected exceeding 100% of the **BUDGET**. Above figures do not include Delinquent Taxes which can vary considerably from year to year. The increase in budgeted taxes for FY 2015-16 is the result of an increase in the Fire MSBU millage from 0.7425 to 1.1000 mills.

GENERAL FUND

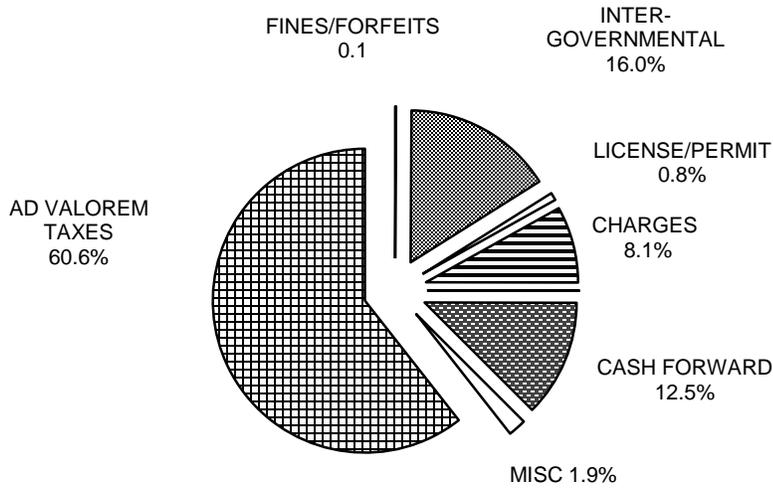
The **GENERAL FUND** is used to account for all financial resources not specifically required to be accounted for in another fund.

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.

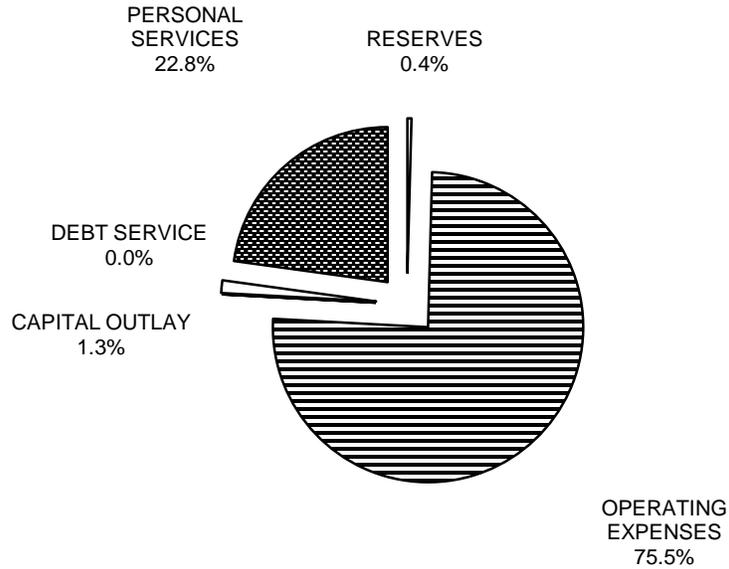
The **main Expenditure category** is Personal Services (Personnel), followed by Operating Expenses. Other categories include Capital Outlay, Debt Service, and Reserves.

The pie charts on the following page reflect the distributions of Revenue sources and Expenditure categories within the General Fund for FY 2015-16.

GENERAL FUND REVENUES BY SOURCE



GENERAL FUND EXPENDITURES BY CATEGORY



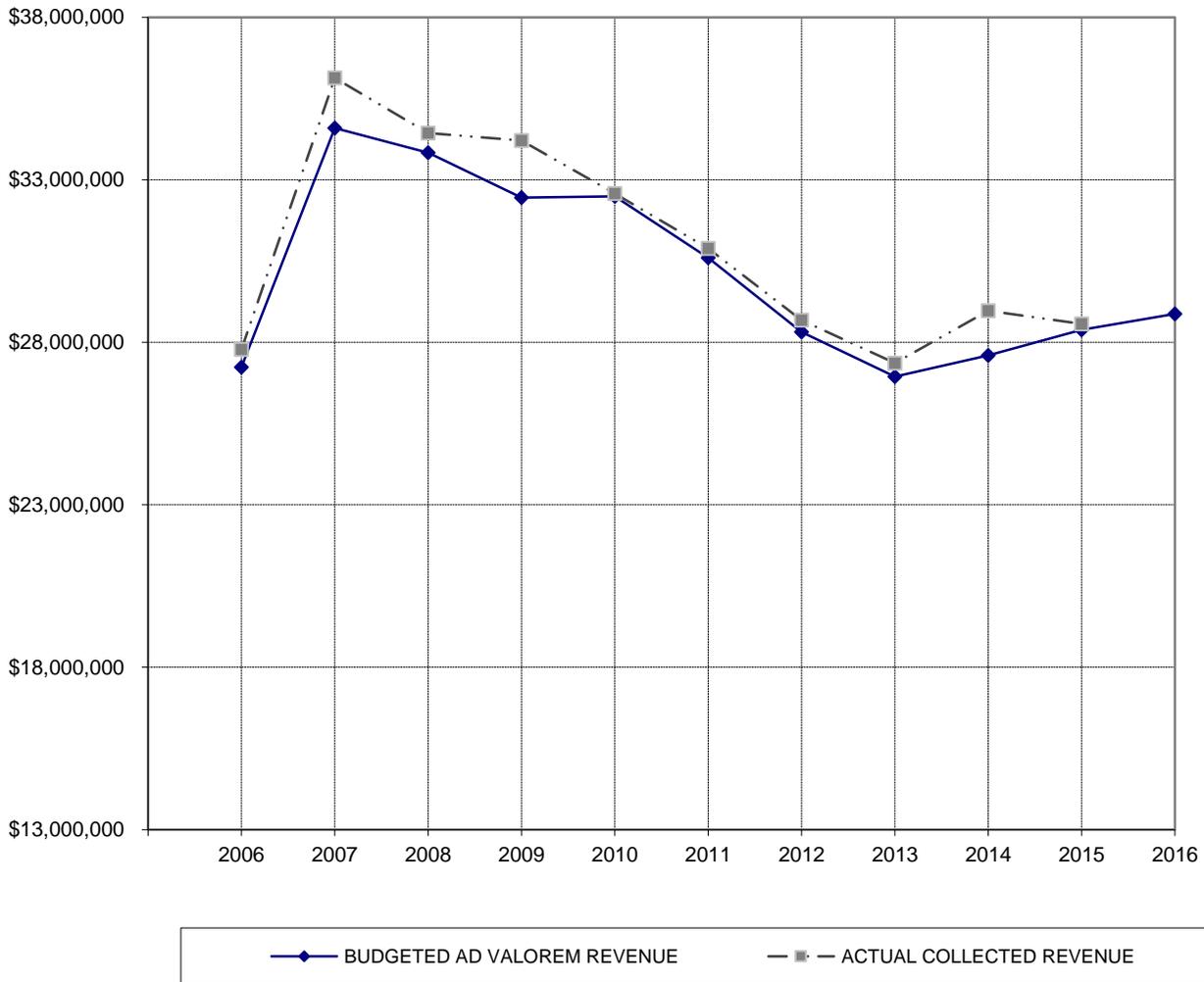
GENERAL FUND TOTAL REVENUE BUDGET - BOARD OF COUNTY COMMISSIONERS

REVENUE BUDGET SUMMARY

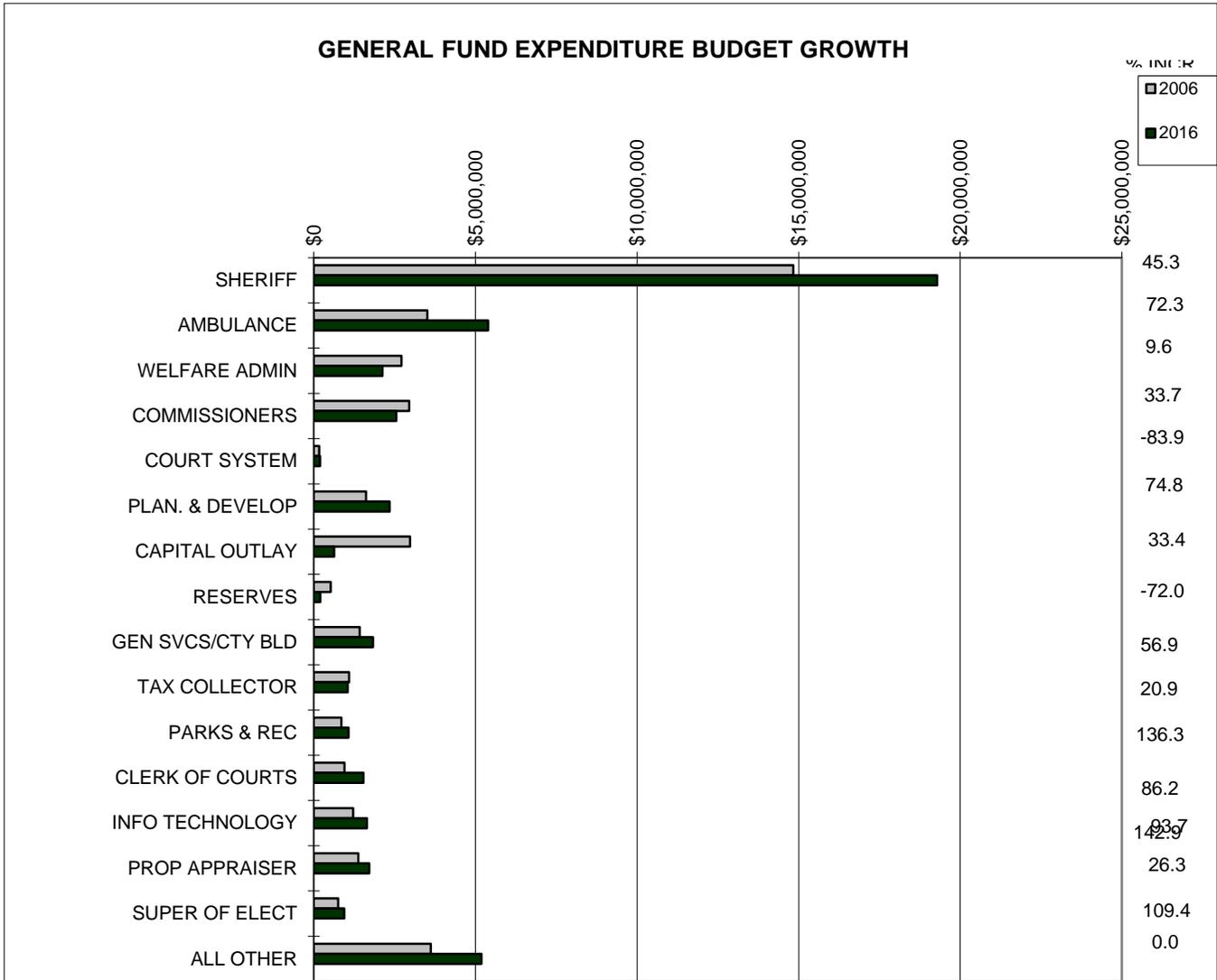
FUND	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET	
	REVENUE:				
	\$27,364,582	\$28,969,149	\$28,384,193	\$28,878,553	
	\$440,372	\$464,446	\$450,000	\$465,000	
	\$404,728	\$381,077	\$372,600	\$391,700	
	\$2,445,255	\$2,457,239	\$2,450,000	\$2,532,101	
	\$446,500	\$446,500	\$446,500	\$446,500	
	\$410,000	\$410,000	\$408,233	\$415,591	
	\$411,767	\$343,846	\$10,000	\$210,685	
	\$2,658,118	\$2,887,883	\$2,863,973	\$2,714,370	
	\$1,072,939	\$1,147,256	\$1,033,690	\$1,179,227	
	\$134,324	\$77,539	\$120,000	\$118,000	
GENERAL FUND	\$3,011,655	\$2,810,825	\$3,030,250	\$3,035,250	
	\$151,193	\$96,279	\$300,000	\$50,000	
	\$457,356	\$488,699	\$50,000	\$150,000	
	\$217,571	\$213,192	\$15,000	\$20,000	
	\$90,263	\$133,759	\$25,000	\$15,000	
	\$143,156	\$315,605	\$50,000	\$25,000	
001 - 0000	\$532,736	\$533,473	\$572,500	\$584,500	
	\$25,930	\$52,199	\$43,400	\$44,350	
	\$24,456	\$15,546	\$28,500	\$16,700	
	\$208,481	\$235,884	\$236,580	\$226,829	
	\$301,963	\$280,248	\$198,700	\$204,700	
	\$300,000	\$440,000	\$500,000	\$0	
	Sub - Totals	\$41,253,345	\$43,200,644	\$41,589,119	\$41,724,056
	Add: Cash Carryforward	\$0	\$0	\$5,202,276	\$5,940,642
	Total Revenue	\$41,253,345	\$43,200,644	\$46,791,395	\$47,664,698

Comments: Total Revenues for FY 2015-16 have increased from FY 2014-15, primarily due to a very small adjustment (increase) in Property Values (Final Assessed Valuation) late in the fiscal process last year. There is also a small increase in state shared revenues.

GENERAL FUND BUDGETED AD VALOREM TAX REVENUE TRENDLINE



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



COMMENT: The above bar graph shows the areas of growth/decrease in the General Fund Budgets between FY 2005-06 and FY 2015-16. The Sheriff's Department, which includes County Jail operations, represents the largest budget, although, as can be seen, a number of other budgets have seen a greater percentage growth during the period.

DEPARTMENT FUNCTIONS - BOARD OF COUNTY COMMISSIONERS

DEPARTMENT

FUNCTIONS

**County
Commissioners**

001 - 2101

The **Board of County Commissioners (BOCC)**, as elected officials (five in number), are responsible for setting the policies and approving the directives under which the County operates, and for approving the funding required to conduct these operations. The BOCC formally meets the second and fourth Tuesday of each month to conduct County business.

**Other
Constitutional
Officers**

001 - 2101

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

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

BUDGET SUMMARY

DEPARTMENT	EXPENDITURES	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
County Commissioners 001 - 2101	Personal Services	\$341,005	\$390,533	\$412,802	\$397,454
	Operating Expenses	\$860,307	\$860,307	\$922,600	\$1,000,616
	Tax Collector Fees	\$1,073,408	\$1,073,408	\$1,045,000	\$1,045,000
	Insurance- Risk Mgmt	\$646,256	\$646,256	\$646,256	\$646,256
	Capital Outlay	\$4,789	\$4,789	\$10,000	\$7,500
	Debt Service	\$0	\$0	\$0	\$0
	Grants & Aids	\$283,655	\$283,655	\$305,168	\$301,668
	Transfer - School Board	\$201,012	\$201,012	\$201,425	\$200,925
	Transfer - Clerk of Courts	\$1,503,026	\$1,503,026	\$1,531,393	\$1,532,102
	Transfer - Econ Developmt	\$193,195	\$193,195	\$186,820	\$186,820
	Transfer - Risk Mgmt	\$101,344	\$101,344	\$101,344	\$101,344
	Transfers - Other Funds				
		Totals	\$5,207,997	\$5,257,525	\$5,362,808

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

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

DEPARTMENT

FUNCTIONS

**Tax
Collector**

001 - 2101

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

FY 2015-16 Budgeted General Fund BOCC Operating Expenditure:

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

=====

(above transfer included on page C - 7)

STAFFING	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
-----	-----	-----	-----	-----
Tax Collector	1	1	1	1
Finance Director	1	1	1	1
Operations Director	1	1	1	1
IT Director	1	1	1	1
Administrative Asst.	1	1	0	0
Tax Administration Manager	0	0	1	1
Motorist Services Manager	0	0	1	1
CSR Coordinator	2	2	1	1
Training Coordinator	0	0	1	1
Accounting Specialist	1	1	0	0
Accounting Analyst	1	1	0	0
Finance Specialist	0	0	1	1
Delinquent Tax Specialist	1	1	0	0
Finance Clerk I	0	0	1	1
Inventory/Compliance Spec.	1	1	0	0
CSR Specialist	0	1	1	1
Bankruptcy/Delinquent Clk.	1	1	0	0
CSR II	9	10	9	9
Customer Compliance Clerk	1	1	0	0
Courier/CSR II	0	0	1	1
Courier/Processing Clerk	1	1	0	0
CSR I	7	7	9	9
Customer Service Rep. Spec.	1	1	0	0
Tax Administration Specialist	0	0	1	1
Dealer Clerk	1	1	0	0
Tax Administration Clerk II	0	0	3	3
Tax Administration Clerk I	0	0	1	1
Totals	----- 32 =====	----- 34 =====	----- 35 =====	----- 35 =====

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

DEPARTMENT

Clerk of Courts
001 - 2101

FUNCTIONS

Responsible for both County and Circuit Court administration. Also provides financial and accounting services to the Board of County Commissioners.

FY 2015-16 Budgeted General Fund Non-Operating Transfer:
Clerk to Board Services \$1,532,102
=====

(Above transfers included on page C - 7)

Clerk of Courts Staffing:	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET	FY 15-16 BUDGET
-----	-----	-----	-----	-----
Administration:				
Clerk of Courts	1	1	1	1
Chief Deputy Clerk	1	1	1	1
Administrative Asst.	0.5	0.5	0.5	0.5
Administrative Clerk	1	1	1	1
Jury / Witness Coord.	0.5	0.5	0.5	0.5
Satellite Office Spec.	1.2	1.2	1.2	1.2
	-----	-----	-----	-----
Sub-Total	5.20	5.20	5.20	5.20
	=====	=====	=====	=====
 Finance / Accounting:				
Finance Director	1	1	1	1
Asst. Finance Dir	1	1	1	1
Director Admin./Budget	1	1	1	1
Business Analyst/Trainer	1	1	1	1
Accounting Manager	1	1	1	1
Accountant	2	2	2	2
Grants Accountant	1	1	1	1
Admin.Asst. / Finance	1	1	1	1
Accounting Tech	1	1	1	1
Head Cashier	1	1	1	1
Account Clerk II	7	7	7	7
Fixed Assets Tech.	0	0	0	0
OPS Student	0.5	0.5	0.5	0.5
	-----	-----	-----	-----
Sub-Total	18.5	18.5	18.5	18.5
	=====	=====	=====	=====

(Continued)

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

DEPARTMENT

DEPARTMENT -----	Clerk of Courts Staffing (Concluded): -----			
Clerk of Courts 001 - 2101	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
	-----	-----	-----	-----
Archives & History:				
Records Ctr. Superv.	1	1	1	1
Record Ret/Micro Tech	1	1	1	1
	-----	-----	-----	-----
Sub-Total	2	2	2	2
	=====	=====	=====	=====
Criminal Law Dept.				
Criminal Law Supervisor	1	1	1	1
Court Clerk I-IV	12.75	12.75	12.75	12.75
Collections Specialist	1	1	1	1
	-----	-----	-----	-----
Sub-Total	14.75	14.75	14.75	14.75
	=====	=====	=====	=====
Circuit Civil				
Circuit Civil Supervisor	1	1	1	1
Court Clerk I-II	11	11	11	11
	-----	-----	-----	-----
Sub-Total	12	12	12	12
	=====	=====	=====	=====
County Civil/Traffic				
Civil/Traffic Supervisor	1	1	1	1
Court Clerk I-III	3.6	3.6	3.6	3.6
Drug Court Staff Asst.	1	1	1	1
	-----	-----	-----	-----
Sub-Total	5.6	5.6	5.6	5.6
	=====	=====	=====	=====
Other:				
Tax Deed Clerk II	1	1	1	1
Proj. Mgr./Rec. Automation	0.5	1.5	1.5	1.5
Recording Supervisor	1	1	1	1
Recording Clerk I-II	1	1	1	1
Mail Clerk	1	1	1	1
DMS Supervisor	1	0	0	0
DMS Clerk I	1	1	1	1
Admin. Clerk III - BCC	1	1	1	1
Admin. Clerk II - BCC	0.4	0.4	0.4	0.4
	-----	-----	-----	-----
Sub-Total	7.9	7.9	7.9	7.9
	=====	=====	=====	=====
Grand Total	65.95	65.95	65.95	65.95
	=====	=====	=====	=====

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

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

BUDGET SUMMARY

EXPENDITURES	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
Personal Services	\$217,280	\$235,703	\$243,461	\$243,461
Operating Expenses	\$7,111	\$6,421	\$15,250	\$15,250
Capital Outlay				
Totals	\$224,391	\$242,124	\$258,711	\$258,711
	=====	=====	=====	=====

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

STAFFING

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

DEPARTMENT FUNCTIONS, BUDGET and - BOARD OF COUNTY COMMISSIONERS (Continued)

DEPARTMENT

FUNCTIONS

**County
Administrator**

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.

001 - 2105

BUDGET SUMMARY

EXPENDITURES -----	FY 12-13 ACTUAL -----	FY 13-14 ACTUAL -----	FY 14-15 BUDGET -----	FY 15-16 BUDGET -----
Personal Services	\$388,321	\$426,428	\$471,511	\$468,624
Operating Expenses	\$60,788	\$23,823	\$39,700	\$39,700
Totals	\$449,109 =====	\$450,251 =====	\$511,211 =====	\$508,324 =====

STAFFING

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

DEPARTMENT FUNCTIONS and BUDGETS - COURT SYSTEM

<u>DEPARTMENT</u>	<u>FUNCTIONS</u>
Courts Administration 001 - 2321	Provides funding for general administrative costs for all court functions which are not otherwise provided by State or other agencies.

Circuit Court 001 - 2322	Provides funding for certain Circuit Court operations.

State Attorney 001 - 2326	Provides funding for support of the State Attorney's Office in Putnam County.

Public Defender 001 - 2327	Provides funding for support of the Public Defenders Office in Putnam County.

Guardian Ad Litem 001 - 2328	Provides funding in support of this child advocacy program. Although staffed primarily by non-paid volunteers, the County provides required office space, communications systems support.

Drug Court Grant 001-2333	Provides funding for non-traditional judicial sanctions for non-violent adult felony offenders with significant substance abuse problems. Provides for treating and testing programs aimed at reducing substance abuse and related criminal activities. This function is partially funded through Fund 125 in addition to this General Fund support.

		BUDGET SUMMARY			
<u>DEPARTMENT</u>	<u>EXPENDITURES</u>	<u>FY 12-13</u> <u>ACTUAL</u>	<u>FY 13-14</u> <u>ACTUAL</u>	<u>FY 14-15</u> <u>BUDGET</u>	<u>FY 15-16</u> <u>BUDGET</u>
Courts Administration 001 - 2321	Operating Expenses	\$15	\$0	\$3,800	\$3,800
Circuit Court 001 - 2322	Operating Expenses	\$882	\$149	\$11,500	\$4,500
State Attorney 001 - 2326	Operating Expenses	\$4,702	\$9,487	\$11,500	\$11,500
Public Defender 001 - 2327	Operating Expenses	\$1,539	\$1,164	\$8,720	\$8,720
Guardian Ad Litem 001 - 2328	Operating Expenses	\$5,008	\$6,625	\$6,700	\$7,350
Drug Court Grant 001 - 2333	Personal Services	\$55,642	\$60,642	\$74,607	\$65,250
	Operating Expenses	<u>\$118,987</u>	<u>\$62,114</u>	<u>\$86,160</u>	<u>\$86,200</u>
	Sub-total	<u>\$174,629</u>	<u>\$122,756</u>	<u>\$160,767</u>	<u>\$151,450</u>
	Grand Total - Court System	<u>\$186,775</u>	<u>\$140,181</u>	<u>\$202,987</u>	<u>\$187,320</u>

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

DEPARTMENT FUNCTION, BUDGET and STAFFING - GENERAL GOVERNMENT (Continued)

DEPARTMENT

FUNCTION

**Information
Technology**

Provides data processing services, including centralized equipment purchasing, programming, and maintenance of computer hardware / software, to other County departments and agencies.

001 - 2551

BUDGET SUMMARY

EXPENDITURES

**FY 12-13
ACTUAL**

**FY 13-14
ACTUAL**

**FY 14-15
BUDGET**

**FY 15-16
BUDGET**

Personal Services	\$944,240	\$966,083	\$1,112,825	\$1,096,908
Operating Expenses	\$608,256	\$562,420	\$607,063	\$543,134
Capital Outlay	\$36,901	\$61,830	\$90,600	\$152,334
Totals	\$1,589,397	\$1,590,333	\$1,810,488	\$1,792,376

STAFFING

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

DEPARTMENT FUNCTION, BUDGET and STAFFING - GENERAL GOVERNMENT (Continued)

DEPARTMENT

FUNCTIONS

**Human
Resources**

Responsible for development, maintenance, and coordination of all matters relating to County personnel and employee benefit programs.

001 - 2552

BUDGET SUMMARY

EXPENDITURES -----	FY 12-13 ACTUAL -----	FY 13-14 ACTUAL -----	FY 14-15 BUDGET -----	FY 15-16 BUDGET -----
Personal Services	\$178,858	\$200,349	\$215,284	\$224,110
Operating Expenses	\$28,958	\$33,606	\$43,904	\$40,904
Transfer to Insurance	\$63,696	\$53,588	\$52,608	\$52,608
Totals	\$271,512	\$287,543	\$311,796	\$317,622

STAFFING

Director	1	1	1	1
Sr. Human Res.Spec.	1	1	1	1
H/R Assistant	0	0	0.5	0.5
Benefits Specialist	1	1	1	1
Totals	3	3	3.5	3.5

DEPARTMENT FUNCTIONS, BUDGET and STAFFING - GENERAL GOVERNMENT (Continued)

DEPARTMENT

**General Services/
County Buildings &
Grounds**

001 - 2553

FUNCTIONS

Provide buildings and grounds maintenance and minor construction for all County owned and leased buildings and associated grounds.

BUDGET SUMMARY

EXPENDITURES -----	FY 12-13 ACTUAL -----	FY 13-14 ACTUAL -----	FY 14-15 BUDGET -----	FY 15-16 BUDGET -----
Personal Services	\$280,674	\$278,143	\$246,390	\$270,809
Operating Expenses	\$1,265,161	\$1,272,602	\$1,569,650	\$1,557,650
Capital Outlay	\$14,530	\$38,779	\$25,000	\$25,000
Debt Service	\$160,828	\$53,609	\$0	\$0
Totals	\$1,721,193 =====	\$1,643,133 =====	\$1,841,040 =====	\$1,853,459 =====

Comments: Communications Service for the County (\$324,400), Utilities (\$527,000), and Contractual Services (\$411,500) make up the majority of Operating Expenses with another \$240,200 allocated for various types of Repair & Maintenance.

STAFFING

Bldg & Grds Supervisor	1	1	1	1
Tradesworkers	5	5	5	5
Totals	6 =====	6 =====	6 =====	6 =====

DEPARTMENT FUNCTIONS, BUDGET and STAFFING - GENERAL GOVERNMENT (Continued)

DEPARTMENT

FUNCTIONS

**General Services/
Purchasing**

001 - 2558

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

BUDGET SUMMARY

EXPENDITURES -----	FY 12-13 ACTUAL -----	FY 13-14 ACTUAL -----	FY 14-15 BUDGET -----	FY 15-16 BUDGET -----
Personal Services	\$187,998	\$189,598	\$195,364	\$212,475
Operating Expenses	\$16,885	\$14,137	\$46,150	\$44,650
Capital Outlay		\$12,065	\$0	\$0
Totals	\$204,883 =====	\$215,800 =====	\$241,514 =====	\$257,125 =====

STAFFING

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

DEPARTMENT FUNCTIONS, BUDGET and STAFFING - GENERAL GOVERNMENT (Concluded)

DEPARTMENT

Planning & Development
Zoning & Administration
 001 - 3441

FUNCTIONS

 With assistance of professional consultants, prepares and updates mandated County Comprehensive Land Use Plan and related regulations. Administers all aspects of rezonings, variances, special exceptions, etc. Provides zoning information and maps.

BUDGET SUMMARY

EXPENDITURES	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
-----	-----	-----	-----	-----
Personal Services	\$421,988	\$414,371	\$399,282	\$401,240
Operating Expenses	\$152,371	\$140,371	\$186,575	\$173,555
Capital Outlay	\$8,180	\$0	\$0	\$0
Totals	\$582,539	\$554,742	\$585,857	\$574,795
	=====	=====	=====	=====

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

STAFFING

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

DEPARTMENT FUNCTIONS, BUDGET and STAFFING - ECONOMIC DEVELOPMENT

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

BUDGET SUMMARY

<u>EXPENDITURES</u>	<u>FY 12-13 ACTUAL</u>	<u>FY 13-14 ACTUAL</u>	<u>FY 14-15 BUDGET</u>	<u>FY 15-16 BUDGET</u>
Personal Services	\$89,204	\$92,556	\$94,236	\$91,744
Operating Expense:	\$9,897	\$6,215	\$12,475	\$13,958
Totals	\$99,101	\$98,771	\$106,711	\$105,702

STAFFING

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

DEPARTMENT FUNCTIONS, BUDGET and STAFFING - PUBLIC SAFETY

DEPARTMENT

FUNCTIONS

**Planning & Development
Buildings & Inspections**

001 - 3440

Issues permits for all aspects of construction and conducts related inspections. Reviews plans to ensure compliance with all applicable codes and ordinances. Provides enforcement of County ordinances. Provides for certifications of contractors.

BUDGET SUMMARY

EXPENDITURES	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
Personal Services	\$949,847	\$938,716	\$1,054,920	\$1,020,148
Operating Expenses	\$181,414	\$181,727	\$95,241	\$94,941
Capital Outlay				
Totals	\$1,131,261	\$1,120,443	\$1,150,161	\$1,115,089

STAFFING

Building Official	1	1	1	1
Chief Building Inspector	1	1	1	1
Office Administrator	1	1	1	1
Permit Coordinator	1	1	1	1
Zoning Technician	0	0	0	0
Chief Plans Examiner	1	1	1	1
Chief Mechanical Inspector	1	1	1	1
Chief Electrical Inspector	1	1	1	1
Family Dwelling Inspector	1	1	1	1
Chief Plumbing Inspector	1	1	1	1
Building Inspectors	0	0	0	0
Plans Examiner	1	1	1	1
Permit Specialists I / II	7	7	7	7
Staff Assistant I	1	1	1	1
Compliance Admin.	1	1	1	1
Codes Enf. Officer I	2	2	0	0
Codes Enf. Officer II	1	1	0	0
Chief Codes Enf. Off.	0	0	0	0
Staff Assistant I	0	0	0	0
Totals	22	22	19	19

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

DEPARTMENT FUNCTIONS, BUDGET and STAFFING - PUBLIC SAFETY (Continued)

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

BUDGET SUMMARY

EXPENDITURES -----	FY 12-13 ACTUAL -----	FY 12-13 ACTUAL -----	FY 14-15 BUDGET -----	FY 15-16 BUDGET -----
Personal Services			\$377,326	\$460,853
Operating Expenses			\$159,924	\$193,067
Capital Outlay			\$0	\$0
Totals	\$0	\$0	\$537,250	\$653,920
	=====	=====	=====	=====

STAFFING

Codes Enf. Officer			2	2
Animal Control Supv.			1	1
Animal Control Officer			5	5
Enforcement Div. Mgr.			1	1
Staff Assistant			2	2
Shelter Attendant			1	1
Totals	0	0	12	12
	=====	=====	=====	=====

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

DEPARTMENT FUNCTIONS, BUDGET and STAFFING - PUBLIC SAFETY (Continued)

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

BUDGET SUMMARY

EXPENDITURES -----	FY 12-13 ACTUAL -----	FY 13-14 ACTUAL -----	FY 14-15 BUDGET -----	FY 15-16 BUDGET -----
Personal Services	\$328,523	\$367,792	\$428,907	\$443,425
Operating Expenses	\$95,232	\$74,550	\$86,075	\$87,325
Capital Outlay	\$5,025	\$0	\$0	\$0
Totals	\$428,780	\$442,342	\$514,982	\$530,750
	=====	=====	=====	=====

STAFFING

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

DEPARTMENT FUNCTIONS, BUDGET and STAFFING - PUBLIC SAFETY (Concluded)

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

BUDGET SUMMARY

EXPENDITURES -----	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
Personal Services	\$4,286,708	\$4,430,803	\$4,537,398	\$4,578,227
Operating Expenses	\$712,189	\$773,558	\$788,900	\$810,900
Capital Outlay	\$251,879	\$169,199	\$337,371	\$360,000
Totals	\$5,250,776	\$5,373,560	\$5,663,669	\$5,749,127
=====				
(Informational) Less: Collected Ambulance Fees	\$3,011,655	\$2,810,825	\$3,030,250	\$3,035,250
Net Operating Deficit Assumed by Gen Fund	(\$2,239,121)	(\$2,562,735)	(\$2,633,419)	(\$2,713,877)
=====				

STAFFING

Medical Director	0.5	0.5	0.5	0.5
EMS Chief	1.0	1.0	1.0	1.0
Captains/Shift Suprv.	6.0	6.0	6.0	6.0
Lieutenants/Crew Chief	4.0	4.0	6.0	6.0
Paramedics	30.0	30.0	29.0	29.0
Battalion Chiefs	4.0	4.0	3.0	3.0
Emergency Med Techs	14.0	14.0	19.0	19.0
Rescue Billing Clerks	3.0	3.0	3.0	3.0
Sr. Staff Assistant	1.0	1.0	1.0	1.0
Totals	63.5	63.5	68.5	68.5
=====				

DEPARTMENT FUNCTIONS, BUDGET and STAFFING - HEALTH RELATED

DEPARTMENT

FUNCTIONS

**Welfare
Administration**

001 - 2554

Responsible for the direction of County welfare program activities, including the interviewing of applicants, determination of benefit eligibility, verification and approval of payments, and referral to other programs when applicable.

BUDGET SUMMARY

<u>EXPENDITURES</u>	<u>FY 12-13 ACTUAL</u>	<u>FY 13-14 ACTUAL</u>	<u>FY 14-15 BUDGET</u>	<u>FY 15-16 BUDGET</u>
Operating Expenses	\$21,300	\$21,750	\$28,500	\$27,500
Medicaid	\$1,402,253	\$1,215,280	\$1,345,000	\$1,220,000
HCRA Expenses	\$292,632	\$215,705	\$300,000	\$250,000
Grants & Aids:				
County Health Dept.	\$240,000	\$240,000	\$229,200	\$229,200
Well Florida Council	\$2,000	\$2,000	\$2,000	\$2,000
Putnam Behavior Hlthcare	\$215,300	\$215,300	\$215,300	\$215,300
Meridian Behavior	\$36,400	\$40,000	\$40,000	\$40,000
Baker Act Transport	\$111,139	\$113,393	\$115,000	\$115,000
Suwanee River Council	\$4,000	\$4,000	\$4,000	\$4,000
Lee Conlee House, Inc.	\$9,612	\$9,612	\$9,612	\$9,612
C.C. Women's Civic Assoc.				
YMCA Assistance	\$10,000	\$10,000	\$10,000	\$10,000
Womens Resource Center				
Totals	\$2,344,636	\$2,087,040	\$2,298,612	\$2,122,612

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

DEPARTMENT

FUNCTIONS

**Child Advocacy
Center**

001 - 2557

Services provided through the Sheriff's Department for certain cases involving children. Services currently provided from a neighboring County. Funded through a Federal Grant, which ended in 2014.

BUDGET SUMMARY

<u>EXPENDITURES</u>	<u>FY 12-13 ACTUAL</u>	<u>FY 13-14 ACTUAL</u>	<u>FY 14-15 BUDGET</u>	<u>FY 15-16 BUDGET</u>
Operating Expenses	\$8,155	\$9,716	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Totals	\$8,155	\$9,716	\$0	\$0

DEPARTMENT FUNCTIONS, BUDGET and STAFFING - HEALTH RELATED (Concluded)

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

Services by Contractor:

Adulticiding
Mosquito identification

Services by Employee:

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

BUDGET SUMMARY

EXPENDITURES -----	FY 12-13 ACTUAL -----	FY 13-14 ACTUAL -----	FY 14-15 BUDGET -----	FY 15-16 BUDGET -----
Operating Expenses	\$90,498	\$99,031	\$114,370	\$114,370
Capital Outlay	\$8,487	\$0	\$0	\$0
Totals	\$98,985 =====	\$99,031 =====	\$114,370 =====	\$114,370 =====

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

DEPARTMENT FUNCTIONS, BUDGET and STAFFING - RECREATION / LIBRARY

DEPARTMENT

FUNCTIONS

Parks & Recreation

001 - 6101

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

BUDGET SUMMARY

EXPENDITURES	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
Personal Services	\$547,385	\$590,341	\$590,228	\$604,111
Operating Expenses	\$406,753	\$441,209	\$472,150	\$472,150
Capital Outlay	\$46,507	\$4,055	\$60,000	\$60,000
Totals	\$1,000,645	\$1,035,605	\$1,122,378	\$1,136,261

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

STAFFING

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

DEPARTMENT FUNCTIONS, BUDGET and STAFFING - RECREATION / LIBRARY (Concluded)

DEPARTMENT

County Library System
 001 - 6212

FUNCTIONS

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

BUDGET SUMMARY

EXPENDITURES	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
-----	-----	-----	-----	-----
Personal Services	\$478,655	\$546,375	\$611,951	\$607,041
Operating Expenses	\$89,100	\$86,376	\$94,950	\$82,667
Capital Outlay	\$26,303	\$27,809	\$15,000	\$15,000
Trf to Grants Fund				
Totals	\$594,058	\$660,560	\$721,901	\$704,708
	=====	=====	=====	=====

STAFFING

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

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

DEPARTMENT FUNCTIONS, BUDGET and STAFFING - PHYSICAL ENVIRONMENT

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

BUDGET SUMMARY

EXPENDITURES -----	FY 12-13 ACTUAL -----	FY 13-14 ACTUAL -----	FY 14-15 BUDGET -----	FY 15-16 BUDGET -----
Personal Services	\$251,927	\$207,592	\$264,947	\$240,591
Operating Expenses	\$94,243	\$92,390	\$105,149	\$106,184
Capital Outlay	\$0	\$0	\$0	\$8,000
Soil & Water Conservation	\$5,800	\$4,937	\$5,800	\$5,800
Totals	\$351,970	\$304,919	\$375,896	\$360,575
	=====	=====	=====	=====

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

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

STAFFING

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

DEPARTMENT BUDGET - GENERAL FUND - MISCELLANEOUS

BUDGET SUMMARY

DEPARTMENT	EXPENDITURES	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
	<u>Non - Operating:</u>				
	Transfer - Supr. of Elections	\$865,000	\$875,000	\$890,000	\$943,000
	Transfer - Property Appraiser	\$1,567,408	\$1,629,574	\$1,672,118	\$1,710,223
Miscellaneous	Transfer - Sheriff	\$18,747,159	\$19,010,048	\$18,974,319	\$19,286,769
001 - 9999	Transfers - Other	\$236,079	\$1,156,100	\$1,424,957	\$1,757,957
	Reserve for Contingencies			\$155,366	\$200,000
	Totals	\$21,415,646	\$22,670,722	\$23,116,760	\$23,897,949

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

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

DEPARTMENT FUNCTIONS and STAFFING - MISCELLANEOUS (Continued)

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

FY 2015-16 Budgeted General Fund Non-Operating Transfer:

Budget Transfer - Property Appraiser	\$1,710,223 =====
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(Above transfer included on page C - 29)

STAFFING -----	FY 12-13 ACTUAL -----	FY 13-14 ACTUAL -----	FY 14-15 BUDGET -----	FY 15-16 BUDGET -----
Property Appraiser	1	1	1	1
Office Supervisor	1	1	1	1
Administrative Assistant	1	1	1	1
Staff Assistant I	2	2	2	2
Data Entry Operator	0	0	0	0
Supervisor Deeds/Mapping	1	1	1	1
Deed Processor II	3	3	3	3
Mapper	1	1	1	1
Dir. of Real Prop. Assess.	1	1	1	1
Field Appraiser I/II	7	7	7	7
Tangible Asst./Records Specialist II	1	1	1	1
Appraisal Clerk	1	1	1	1
GIS Specialists	1	1	1	1
Review Appraiser	1	1	1	1
Totals	----- 22 =====	----- 22 =====	----- 22 =====	----- 22 =====

DEPARTMENT FUNCTIONS and BUDGET - MISCELLANEOUS (Continued)

DEPARTMENT

FUNCTIONS

Sheriff
001 - 9999

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

BUDGET SUMMARY

EXPENDITURES	FY 12-13	FY 13-14	FY 14-15	FY 15-16
	ACTUAL	ACTUAL	BUDGET	BUDGET
Bud Trfr-Sheriff-County	\$18,747,159	\$19,010,048	\$18,304,821	\$18,723,493
Bud Trfr-Sheriff-Grants	\$0	\$0	\$669,498	\$563,276
Totals	\$18,747,159	\$19,010,048	\$18,974,319	\$19,286,769

(Above transfers included on page C - 29)

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

Sheriff Department Staffing:	FY 12-13	FY 13-14	FY 14-15	FY 15-16
County Court Operations - Bailiffs:				
Chief Bailiff	1	1	1	1
Bailiff	9	9	9	9
Sub-Total	10	10	10	10
Law Enforcement Operations:				
Sheriff	1	1	1	1
Chief Deputy / Colonel	1	1	1	1
Chief Fiscal Officer	1	1	1	1
Administrative Assistant	1	1	1	1
Civil Process / Evidence Clerk	2	2	2	2
Secretary/Bookkeeper	0	0	0	0
Finance Clerk	3	3	3	3
Clerk I/II	8	8	8	8
HR Clerk	2	2	2	2
HR Captain	1	1	1	1
Case Coord./Grants Mgr.	1	1	1	1
Systems/Computer Operator	3	3	3	3
Training Off/Crime Prev Off	2	2	2	2
DUI Officer	0	0	0	0
Civil Process Deputy	2	2	2	2
Uniform & Supply Clerk	1	1	1	1
Major	2	2	2	2
Detective Lieutenant	3	3	3	3
Detective Sergeant	0	0	0	0
Detective	23	23	23	23
Drug Unit Supervisor	0	0	0	0

DEPARTMENT STAFFING - MISCELLANEOUS (Concluded)

Sheriff Department Staffing (Concluded):	FY 12-13	FY 13-14	FY 14-15	FY 15-16
Law Enforcement Operations (Continued):				
Executive Secretary	1	1	1	1
Victim Advocate	2	2	2	2
HR/Accreditation Lt.	0	0	0	0
District Commander	3	3	3	3
Deputy Sheriff Lt.	4	4	4	4
Fleet Maintenance Officer	1	1	1	1
Deputy Sheriff Sgt.	12	12	12	12
Deputy Sheriff	39	39	39	39
Communications Supervisor	6	6	6	6
Communications Officer	23	23	23	23
School Resource Lt/Sgt	1	1	1	1
School Resource Officer	8	8	8	8
Juvenile Justice Coordinator	0	0	0	0
CLFC Coordinator	2	2	2	2
CLFC Facilitator	1	1	1	1
Animal Services Officer	6	6	0	0
Animal Services Clerk	1	1	0	0
Animal Shelter Attendant	1	1	0	0
Staff Legal Advisor	1	1	1	1
PSA	2	2	2	2
Sub-Total	171	171	163	163
County Jail Operations:				
Captain	1	1	1	1
Major	1	1	1	1
Lt. Corrections	4	4	4	4
Sgt. Corrections	6	6	6	6
Senior Medical Officer	0	0	0	0
Program Svcs. Coord.	1	1	1	1
Classification Officer	2	2	2	2
Corrections Officer	32	32	32	32
Clerks	4	4	4	4
Transport/Warrants Clerks	0	0	0	0
LPN	1	1	1	1
Warrants/Transport Officers	0	0	0	0
Sanitation Officers	2	2	2	2
Corporals	4	4	4	4
Maintenance Officer	1	1	1	1
Medical Officers	3	3	3	3
Transport Officers	3	3	3	3
Sub-Total	65	65	65	65
Grand Total	246	246	238	238

TRANSPORTATION FUND

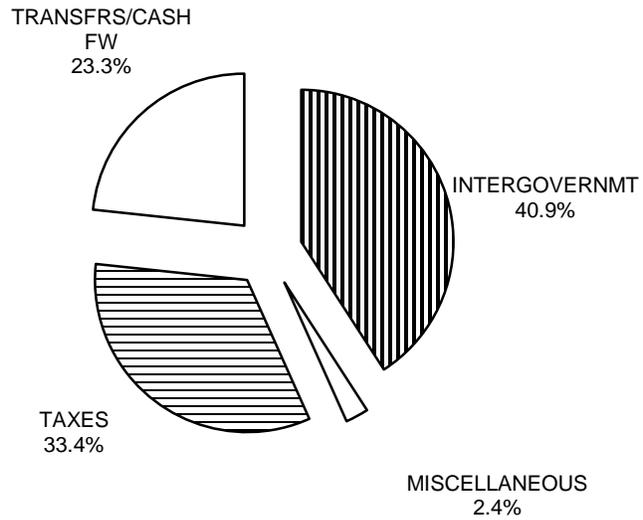
The TRANSPORTATION FUND is a Special Revenue Fund used to account for funds received which are specifically designated for road maintenance and construction.

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

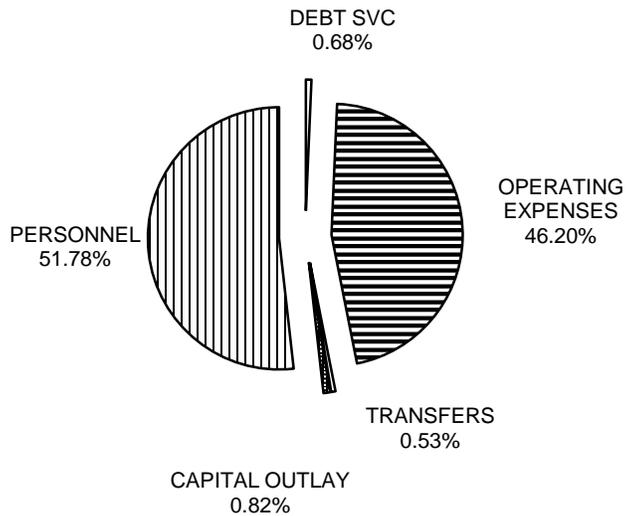
The main Expenditure category is Operating Expenses, with Personal Services a close second. This is a reversal from past years, a result of rising Operating costs, personnel reductions, and the need to keep a balanced budget. Capital Outlay has remained limited, and the Reserve allocation has been eliminated.

The pie charts on the following page reflect the distributions of Revenue sources and Expenditure categories within the Transportation Fund for Fiscal Year 2015-16.

TRANSPORTATION FUND REVENUES BY SOURCE



TRANSPORTATION FUND EXPENDITURES BY CATEGORY

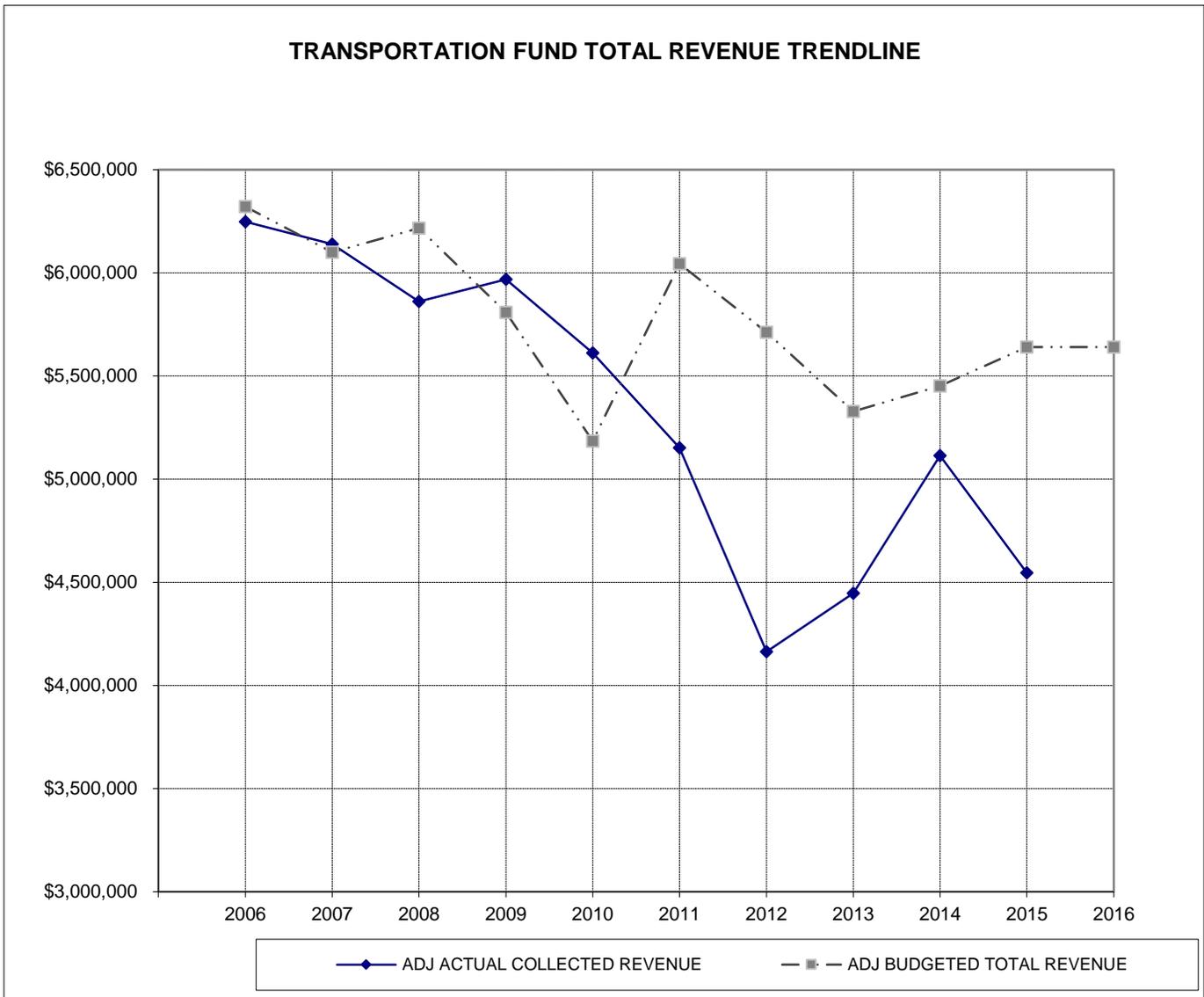


TRANSPORTATION FUND TOTAL REVENUE BUDGET

REVENUE BUDGET SUMMARY

FUND	REVENUE:	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
	County Ninth Cent Gas Tax	\$321,274	\$347,632	\$345,000	\$350,000
	Local Option Gas Tax	\$1,417,790	\$1,533,389	\$1,500,000	\$1,533,000
	Local Alternative Fuel User Fee	\$132	\$4	\$150	\$0
	Permits/Fees/Spec Assess	\$5,425	\$4,675	\$6,000	\$5,000
	Federal Grants	\$360,994	\$0	\$0	\$0
	Forestry Revenue	\$31,909	\$32,037	\$32,000	\$33,115
	Payment in Lieu of Taxes	\$0	\$46,484	\$40,000	\$46,000
	State Grants				
101 - 0000	State Revenue Sharing	\$375,000	\$375,000	\$375,000	\$375,000
	Constitutional Gas Tax	\$1,177,130	\$1,117,321	\$1,221,000	\$1,250,000
	County Gas Tax	\$519,710	\$531,953	\$525,000	\$535,000
	Motor Fuel Use Tax	\$2,431	\$2,603	\$2,000	\$2,500
	Fuel Tax Refunds	\$62,739	\$63,143	\$60,000	\$63,000
	Charges for Services	\$133,777	\$144,650	\$118,400	\$118,400
	Interest	\$1,430	\$1,573	\$3,650	\$1,500
	Miscellaneous Revenues	\$37,369	\$7,156	\$16,000	\$12,500
	Transfers from other Funds		\$906,905	\$1,191,830	\$1,314,830
	Sub - Totals	\$4,447,110	\$5,114,525	\$5,436,030	\$5,639,845
	Add: Cash Carryforward	\$0	\$0	\$203,959	\$0
	Total Revenue	\$4,447,110	\$5,114,525	\$5,639,989	\$5,639,845

NOTE: FY 2015 COLLECTED REVENUE IS A PROJECTION BASED ON 10 MONTHS OF ACTUAL REVENUES. THIS CHART DOES NOT TAKE INTO ACCOUNT THE EFFECTS OF INFLATION.



DEPARTMENT FUNCTIONS, BUDGET and STAFFING - TRANSPORTATION FUND

DEPARTMENT

**Administration
& Engineering**

101 - 4101

FUNCTIONS

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

BUDGET SUMMARY

EXPENDITURES	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
Personal Services	\$817,434	\$869,302	\$943,174	\$895,101
Operating Expenses	\$880,288	\$692,241	\$906,467	\$908,467
Capital Outlay	\$0	\$2,520	\$0	\$32,000
Totals	\$1,697,722	\$1,564,063	\$1,849,641	\$1,835,568

STAFFING

Public Works Director	1	1	1	1
Engineering Manager	1	1	1	1
Asst to the Director	1	1	1	1
Senior Staff Assistant	1	1	1	1
Staff Assistants	2	2	2	2
MSBU Coordinator	1	1	1	1
Civil Engineer III	1	1	1	1
Computer Draft 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
Totals	14	14	14	14

DEPARTMENT FUNCTIONS, BUDGET and STAFFING - TRANSPORTATION FUND (Continued)

DEPARTMENT

FUNCTIONS

**Roads &
Bridges**

Provides for the costs of routine maintenance for the County road, bridge, and drainage systems.

101 - 4102

BUDGET SUMMARY

EXPENDITURES	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
Personal Services	\$1,706,000	\$1,770,037	\$2,030,042	\$2,024,971
Operating Expenses	\$1,611,259	\$1,832,965	\$1,678,279	\$1,696,879
Capital Outlay	\$0	\$0	\$13,600	\$14,000
Debt Service	\$76,258	\$92,658	\$38,600	\$38,600
Totals	\$3,393,517	\$3,695,660	\$3,760,521	\$3,774,450

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

STAFFING

Road Maintenance Super	1	1	1	1
Asst. Rd Maint Super	0	0	0	0
Area Supervisors	4	4	4	4
Crew Leader - Roads	5	5	5	5
Crew Leader - Sign Shop	1	1	1	1
Equipmt Operator I - IV	21	24	25	25
Maint. Worker I - II	17	17	17	17
Sign Technician	1	1	1	1
Totals	50	53	54	54

DEPARTMENT BUDGET (MISCELLANEOUS) - TRANSPORTATION FUND (Concluded)

BUDGET SUMMARY

DEPARTMENT	EXPENDITURES	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
Miscellaneous	<u>Non - Operating:</u>				
101 - 9999	Transfer - Risk Management Reserve for Contingencies	\$29,827	\$29,827	\$29,827	\$29,827
	Totals	\$29,827	\$29,827	\$29,827	\$29,827

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

OTHER
FUNDS

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

DEPARTMENT

FUNCTIONS

Fishing Fund
114 - 6305

To provide for maintenance and improvements to County fishing and boating facilities.

BUDGET SUMMARY

REVENUES -----	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
Fishing License Fees	\$7,543	\$7,393	\$7,500	\$7,500
Boat License Fees	\$34,379	\$32,974	\$34,000	\$34,000
Federal/State Grants				
Interest & Misc. Revenues	\$730	\$410	\$750	\$400
Sub-Totals	\$42,652	\$40,777	\$42,250	\$41,900
Add: Cash Carryforward			\$67,250	\$83,200
Totals	\$42,652	\$40,777	\$109,500	\$125,100
EXPENDITURES -----				
Operating Expenses	\$2,378	\$35,648	\$29,500	\$45,100
Capital Outlay	\$0	\$20,000	\$75,000	\$75,000
Reserve for Contingencies			\$5,000	\$5,000
Restricted Reserve-Capital				
Totals	\$2,378	\$55,648	\$109,500	\$125,100

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

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

BUDGET SUMMARY

<u>REVENUES</u>	<u>FY 12-13</u> <u>ACTUAL</u>	<u>FY 13-14</u> <u>ACTUAL</u>	<u>FY 14-15</u> <u>BUDGET</u>	<u>FY 15-16</u> <u>BUDGET</u>
Ad Valorem Taxes	\$2,134,854	\$2,183,108	\$2,138,100	\$3,147,817
Intergovernmental Revenue	\$177,000	\$179,848	\$182,087	\$186,500
Charges for Services	\$2,916	\$1,940	\$6,000	\$2,000
Interest/Misc. Rev./Debt Fin.	\$27,954	\$1,727	\$3,800	\$1,800
	-----	-----	-----	-----
Sub-Totals	\$2,342,724	\$2,366,623	\$2,329,987	\$3,338,117
Add: Cash Carryforward			\$1,390,538	\$848,344
	-----	-----	-----	-----
Total Revenue	<u><u>\$2,342,724</u></u>	<u><u>\$2,366,623</u></u>	<u><u>\$3,720,525</u></u>	<u><u>\$4,186,461</u></u>
 <u>EXPENDITURES</u>				
Personal Services	\$654,964	\$703,110	\$702,006	\$1,170,340
Operating Expenses	\$1,157,931	\$1,104,837	\$1,423,188	\$1,385,790
Capital Outlay	\$122,841	\$73,488	\$1,561,784	\$1,596,784
Debt Service	\$292,678	\$0	\$0	\$0
Transfers	\$33,547	\$33,547	\$33,547	\$33,547
Reserves				
	-----	-----	-----	-----
Total Expenditures	<u><u>\$2,261,961</u></u>	<u><u>\$1,914,982</u></u>	<u><u>\$3,720,525</u></u>	<u><u>\$4,186,461</u></u>

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

STAFFING

Medical Directors	0.1	0.1	0.1	0.1
Fire Marshall	0.5	0.5	0.5	0.5
Support Services Specialist	0.5	0.5	0.5	0.5
Senior Staff Asst. II	1	1	1	1
Volunteer Fire Svc. Coordinator	1	1	1	1
Comp System Administrator	0.33	0.33	0.33	0.33
Firefighter II	10.0	10.0	10.0	18.0
	-----	-----	-----	-----
Totals	<u><u>13.43</u></u>	<u><u>13.43</u></u>	<u><u>13.43</u></u>	<u><u>21.43</u></u>

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

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

DEPARTMENT

FUNCTIONS

**Law Enforcement
Trust**
119 - 3411

To account for funds and / or property confiscated by Law Enforcement agencies and turned over to the County by Court order. Use is restricted to the Purchase of new equipment for use by Law Enforcement agencies.

**Law Enforcement
Education**
120 - 3410

To account for funds received through Court System fines. Use is restricted to special training requirements for Law Enforcement personnel.

Article V Court Support
125 - 2335

To account for funds authorized by the State Legislature and imposed by the County to assist in costs of Legal Aid, Juvenile Court, Innovative Court, and the Law Library as required by State Statutes. This was a new Fund for FY 2004-05, with Revenues derived from a \$65 additional Court Costs fee imposed on persons convicted of felony, misdemeanor or criminal traffic offenses under the Laws of the State of Florida.

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

BUDGET SUMMARY

	<u>REVENUES</u>	<u>FY 12-13 ACTUAL</u>	<u>FY 13-14 ACTUAL</u>	<u>FY 14-15 BUDGET</u>	<u>FY 15-16 BUDGET</u>
Law Enforcement Trust 119 - 0000	Fines and Forfeitures	\$49,381	\$9,848	\$21,500	\$25,000
	Interest & Misc. Revenue	\$334	\$211	\$400	\$150
	Cash Carryforward			\$63,100	\$59,850
	Totals	\$49,715	\$10,059	\$85,000	\$85,000

	<u>EXPENDITURES</u>				
119 - 3411	Operating Expenses	\$65,442	\$34,273	\$75,000	\$75,000
	Capital Outlay	\$0	\$0	\$10,000	\$10,000
	Reserve for Contingencies				
	Totals	\$65,442	\$34,273	\$85,000	\$85,000

	<u>REVENUES</u>				
Law Enforcement Education 120 - 0000	Fines & Forfeitures	\$28,347	\$25,047	\$25,000	\$22,000
	Interest & Misc. Revenue	\$90	\$10	\$50	\$0
	Cash Carryforward			\$2,950	\$2,500
	Totals	\$28,437	\$25,057	\$28,000	\$24,500

	<u>EXPENDITURES</u>				
120 - 3410	Operating Expenses	\$33,387	\$27,758	\$26,500	\$23,000
	Reserve for Contingencies			\$1,500	\$1,500
	Totals	\$33,387	\$27,758	\$28,000	\$24,500

	<u>REVENUES</u>				
Article V Court Support 125 - 0000	Charges for Services	\$91,796	\$83,692	\$88,000	\$88,000
	Interest & Misc. Revenue	\$179	\$179	\$160	\$75
	Cash Carryforward			\$25,325	\$25,905
	Totals	\$91,975	\$83,871	\$113,485	\$113,980

	<u>EXPENDITURES</u>				
125 - 2335	Legal Aid	\$22,993	\$19,603	\$25,000	\$22,000
	Public Defender			\$2,335	\$2,390
	Innovative Courts	\$9,154	\$71,914	\$49,150	\$48,200
	Juvenile Courts			\$10,000	\$10,000
	Law Library	\$20,247	\$24,369	\$22,000	\$26,390
	Transfer - Clerk	\$5,000	\$5,000	\$5,000	\$5,000
	Totals	\$57,394	\$120,886	\$113,485	\$113,980

DEPT. FUNCTIONS - OTHER SPECIAL REVENUE FUNDS - COURT IMPROVE/DRIVER'S ED

DEPARTMENT

FUNCTIONS

**Court
Improvement**
122 - 2329

To account for Grant and other specially designated Revenues and Expenditures relating to the improvement of the County Courthouse.

**Drivers
Education**
124 - 2111

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

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

BUDGET SUMMARY

		<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>
<u>REVENUES</u>		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
Court Improvement 122 - 0000	Intergovernmental Revenues				
	Charges for Services	\$197,113	\$172,455	\$182,500	\$180,000
	Interest	\$1,616	\$1,616	\$850	\$250
	Cash Carryforward			\$263,400	\$0
	Totals	<u>\$198,729</u>	<u>\$174,071</u>	<u>\$446,750</u>	<u>\$180,250</u>
939.18 F.S. 122 - 2330	<u>EXPENDITURES</u>				
	Capital Outlay	\$12,417	\$8,447	\$125,000	\$75,000
	Totals	<u>\$12,417</u>	<u>\$8,447</u>	<u>\$125,000</u>	<u>\$75,000</u>
Grant-in-Aid 122 - 2331	<u>EXPENDITURES</u>				
	Operating Expenses	\$675	\$3,687	\$8,750	\$6,250
	Capital Outlay				
	Totals	<u>\$675</u>	<u>\$3,687</u>	<u>\$8,750</u>	<u>\$6,250</u>
318.18 F.S. 122 - 2334	<u>EXPENDITURES</u>				
	Operating Expenses	\$7,835	\$3,570	\$13,000	\$21,500
	Capital Outlay	\$116,976	\$454,182	\$300,000	\$77,500
	Totals	<u>\$124,811</u>	<u>\$457,752</u>	<u>\$313,000</u>	<u>\$99,000</u>
	Grand Total - Court Improvement	<u>\$137,903</u>	<u>\$469,886</u>	<u>\$446,750</u>	<u>\$180,250</u>

		<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>
<u>REVENUES</u>		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
Driver's Education 124 - 0000	Fines & Forfeitures	\$22,635	\$32,656	\$25,000	\$30,000
	Interest	\$343	\$411	\$450	\$450
	Cash Carryforward			\$24,550	\$25,000
	Totals	<u>\$22,978</u>	<u>\$33,067</u>	<u>\$50,000</u>	<u>\$55,450</u>
Driver's Education 124 - 2111	<u>EXPENDITURES</u>				
	Grants & Aids	\$45,000	\$0	\$50,000	\$55,450
	Totals	<u>\$45,000</u>	<u>\$0</u>	<u>\$50,000</u>	<u>\$55,450</u>

DEPT. FUNCTIONS - OTHER SPEC. REV. FUNDS - COURT TECH./CRIME PREVENTION

**Court
Technology**

126 - 2336

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

**Crime
Prevention**

127 - 3411

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

BUDGETS - OTHER SPECIAL REVENUE FUNDS - COURT TECH./CRIME PREVENTION

BUDGET SUMMARY

		<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
Court Technology	<u>REVENUES</u>				
	Charges for Services	\$88,926	\$76,928	\$76,500	\$77,000
	Interest & Miscellaneous	\$694	\$404	\$750	\$150
126 - 0000	Cash Carryforward			\$151,995	\$157,116
	Totals	\$89,620	\$77,332	\$229,245	\$234,266
		=====	=====	=====	=====
	<u>EXPENDITURES</u>				
	Operating Expenses	\$73,228	\$97,782	\$161,145	\$158,278
126 - 2336	Capital Outlay	\$ 63,392	\$ 37,024	\$68,100	\$75,988
	Totals	\$136,620	\$134,806	\$229,245	\$234,266
		=====	=====	=====	=====

		<u>REVENUES</u>			
Crime Prevention	Fines & Forfeitures	\$33,823	\$31,531	\$30,000	\$30,000
	Interest & Miscellaneous	\$80	\$55	\$75	\$50
127 - 0000	Cash Carryforward			\$4,925	\$4,925
	Totals	\$33,903	\$31,586	\$35,000	\$34,975
		=====	=====	=====	=====
	<u>EXPENDITURES</u>				
	Operating Expenses	\$36,874	\$23,717	\$25,000	\$25,000
127 - 3411	Capital Outlay			\$10,000	\$9,975
	Totals	\$36,874	\$23,717	\$35,000	\$34,975
		=====	=====	=====	=====

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

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

BUDGET SUMMARY

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
REVENUES -----	-----	-----	-----	-----
130 - 0000 Intergov. Revenue	\$424,210	\$420,682	\$430,405	\$366,616
Charges for Services				
Interest/Misc. Revenue	\$247	\$279	\$300	\$119
Sub-Totals	\$424,457	\$420,961	\$430,705	\$366,735
Cash Carryforward			\$0	\$0
Total Revenue	\$424,457	\$420,961	\$430,705	\$366,735
	=====	=====	=====	=====

EXPENDITURES -----				
130 - 3992 Personal Services	\$80,995	\$53,974	\$49,281	\$58,834
Operating Expenses	\$214,287	\$192,939	\$381,424	\$230,480
Capital Outlay	\$0	\$3,893	\$0	\$77,421
Total Expenditures	\$295,282	\$250,806	\$430,705	\$366,735
	=====	=====	=====	=====

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

STAFFING

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

FUNCTION/BUDGET - OTHER SPECIAL REVENUE FUNDS - TOURIST DEVELOPMENT

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

		BUDGET SUMMARY			

REVENUES		FY 12-13	FY 13-14	FY 14-15	FY 15-16
		ACTUAL	ACTUAL	BUDGET	BUDGET
		-----	-----	-----	-----
131 - 0000	Tourist Tax	\$253,614	\$276,155	\$225,000	\$250,000
	Interest/Misc. Revenue	\$1,053	\$399	\$500	\$150
	Cash Carryforward			\$45,000	\$25,350
	Totals	\$254,667	\$276,554	\$270,500	\$275,500
		=====	=====	=====	=====
EXPENDITURES					

131 - 2107	Operating Expenses	\$152,864	\$236,542	\$250,500	\$250,500
	Reserve-Contingencies			\$20,000	\$25,000
	Totals	\$152,864	\$236,542	\$270,500	\$275,500
		=====	=====	=====	=====

Comments: Coordinated by the local Chamber of Commerce through contract with the County. Since the initiation of this Fund in FY 1992-93, revenues in most years have exceeded expenditures, resulting in a slow buildup of an annual Fund Balance, a large portion of which was budgeted for expenditures in FYs 14-15 and 15-16.

FUNCTION/BUDGET - OTHER SPECIAL REVENUE FUNDS - COMMUNICATIONS IMPROVEMENT

Communications Improvement

132 - 3993

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

BUDGET SUMMARY

		FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
REVENUES					
132 - 0000	Fines and Forfeitures	\$50,728	\$42,924	\$48,000	\$48,000
	Interest/Misc. Revenue	\$24,603	\$79,556	\$25,052	\$30,000
	Transfers In	\$83,127	\$83,127	\$83,127	\$83,127
	Cash Carryforward				
	Totals	\$158,458	\$205,607	\$156,179	\$161,127
EXPENDITURES					
132 - 3993	Operating Expenses	\$68,884	\$43,413	\$35,841	\$40,900
	Capital Outlay				
	Debt Service	\$120,263	\$120,285	\$120,338	\$120,227
	Totals	\$189,147	\$163,698	\$156,179	\$161,127

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

FUNCTION/ BUDGET- OTHER SPECIAL REVENUE FUNDS- ECONOMIC DEVELOPMENT FUND

DEPARTMENT

**Economic
Development**
133 - 2108

FUNCTIONS

To support development and expansion of new and existing businesses within the County in order to improve and diversify the County's economy.

BUDGET SUMMARY

		FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
REVENUES					
133 - 0000	Intergovernmental Revenue	\$0	\$51,433	\$0	\$0
	Interest/Misc. Revenue	\$5,705	\$0		
	Transfer from General Fund	\$193,195	\$186,820	\$186,820	\$186,820
	Cash Carryforward				
	Totals	\$198,900	\$238,253	\$186,820	\$186,820
EXPENDITURES					
133 - 2108	Operating Expenses	\$155,000	\$190,907	\$183,820	\$183,820
	Capital Outlay	\$2,853	\$16,474	\$0	\$0
	Debt Service	\$9,375	\$0	\$0	\$0
	Grants & Aids	\$0	\$3,000	\$3,000	\$3,000
	Reserve - Future Marketing				
	Reserve - Contingencies				
	Totals	\$167,228	\$210,381	\$186,820	\$186,820

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

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

FUNCTION/BUDGET - OTHER SPECIAL REVENUE FUNDS - IMPACT FEES

Impact Fees

To account for Revenues and Expenditures relating to the collection of Impact Fees from new development/construction needed to support the improvement/expansion of County-wide infrastructure (Roads, Parks & Recreation, Fire Protection, and Emergency Services) brought about by such development.
 ** Moratorium on Impact Fees until February 29, 2016.

Funds 141-144

BUDGET SUMMARY

		FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
TRANS - PORTATION IMPACT FEES 141 - 0000	REVENUES				
	Interest Earnings	\$727	\$475	\$700	\$0
	Impact Fees				
	Cash Carryforward			\$518,853	\$0
	Totals	\$727	\$475	\$519,553	\$0
	EXPENDITURES				
141 - 4102	Capital Outlay	\$47,957	\$34,511	\$519,553	\$0
	Totals	\$47,957	\$34,511	\$519,553	\$0

RECREATION IMPACT FEES 142 - 0000	REVENUES				
	Interest Earnings	\$71	\$48	\$25	\$0
	Impact Fees				
	Cash Carryforward			\$51,676	\$0
	Totals	\$71	\$48	\$51,701	\$0
	EXPENDITURES				
142 - 6101	Capital Outlay	\$0	\$0	\$51,701	\$0
	Totals	\$0	\$0	\$51,701	\$0

FUNCTION/BUDGET - OTHER SPECIAL REVENUE FUNDS - IMPACT FEES (Concluded)

BUDGET SUMMARY

		FY 12-13	FY 13-14	FY 14-15	FY 15-16
		ACTUAL	ACTUAL	BUDGET	BUDGET
FIRE IMPACT FEES 143 - 0000	REVENUES				
	Interest Earnings	\$0	\$0	\$0	\$0
	Impact Fees				
	Cash Carryforward				
	Totals	\$0	\$0	\$0	\$0
EXPENDITURES					
143 - 3290	Capital Outlay	\$0	\$0	\$0	\$0
	Totals	\$0	\$0	\$0	\$0

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

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

DEPARTMENT

FUNCTIONS

**Miscellaneous
Grants
160 - (VARIOUS)**

To account for Revenues and Expenditures associated with Emergency Management, Libraries, and Emergency Medical Services grants.

BUDGET SUMMARY

REVENUE		FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
160 - 0000	Emergency Management Grant			\$179,451	\$174,396
	Aid to Libraries	\$201,375	\$205,924	\$254,047	\$205,929
	EMS Grants	\$128,188	\$128,188	\$16,862	\$0
	Other Grants	\$227,274	\$180,607	\$181,138	\$0
	Interest/Misc. Revenues	\$114	\$0	\$60,760	
	Transfer from General Fund			\$140,000	
Totals		\$556,951	\$514,719	\$832,258	\$380,325

EXPENDITURES

160 - 3211	Personal Services-VFD Admin	\$16,051	\$24,167	\$0	\$0
	Operating Expenses-VFD Admin	\$41,695	\$56,170	\$0	\$0
	Capital Outlay - VFD Admin	\$0	\$33,119	\$0	\$0
160 - 3991	Personal Services- Emer Mgmt	\$44,002	\$56,233	\$55,722	\$55,221
	Operating Expenses- Em Mgmt	\$106,240	\$71,398	\$73,367	\$73,367
	Capital Outlay - Emer Mgmt	\$29,527	\$66,794	\$432,260	\$33,500
160 - 3996	Op. Exp. - Homeland Sec. Grant	\$91,367	\$5,925	\$10,900	\$12,308
160 - 5105	Operating Expenses - EMS	\$4,764	\$0	\$0	\$0
	Capital Outlay - EMS	\$8,177	\$5,962	\$5,962	\$0
160 - 6212	Personal Services- Libraries	\$131,848	\$133,700	\$152,415	\$147,229
	Operating Expenses- Libraries	\$29,686	\$62,196	\$71,632	\$43,700
	Capital Outlay - Libraries	\$36,171	\$2,486	\$30,000	\$15,000
	Reserve-Contingency- Libraries				
160 - 6215	Personal Services-Misc Library	\$27	\$0	\$0	\$0
	Operating Exp -Misc Library	\$0	\$0	\$0	\$0
	Capital Outlay - Libraries	\$4,033	\$0	\$0	\$0
Totals		\$543,588	\$518,150	\$832,258	\$380,325

FUNCTIONS/BUDGETS - OTHER SPECIAL REVENUE FUNDS - CDBG PROGRAM INCOME FUND

DEPARTMENT

FUNCTIONS

**CDBG Program
Income**

To account for Revenues received from
Community Development Block Grants (CDBG)/
Local Housing Assistant Grants/mortgages and other
Grants, and the proper use/reuse of these funds.

161 - 6505

BUDGET SUMMARY

		FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
REVENUES					
161 - 0000	NSP3 Grant	\$663,817	\$151,368	\$113,000	\$0
	CDBG Housing Rehab Gr	\$108,615	\$0	\$0	\$0
	Disaster Recovery Program	\$80,509	\$365,521	\$128,000	\$0
	Interest/Misc. Revenue	\$0	\$338		
	Cash Carryforward				
	Total Revenue	\$852,941	\$517,227	\$241,000	\$0
EXPENDITURES					
161 - 6505	Operating Expenses	\$84,791	\$362,313	\$128,000	\$0
	Reserves for Contingency				
161 - 6506	Operating Expenses	\$108,615	\$0	\$0	\$0
161 - 6509	Operating Expenses	\$663,082	\$151,368	\$113,000	\$0
	Total Expenditures	\$856,488	\$513,681	\$241,000	\$0

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

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

West Putnam MSBU 163 - 7993	To account for Revenues and Expenditures relating to road maintenance requirements within this Municipal Services Benefit Unit (MSBU).
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**BUDGETS - OTHER SPEC. REV. FUNDS - INTERLACHEN LAKES/WEST PUTNAM MSBU's/
HURRICANE HOUSING RECOVERY PROGRAM**

		BUDGET SUMMARY			
		<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
Interlachen Lakes Estates MSBU	<u>REVENUES</u>				
	Special Assessment	\$234,106	\$256,603	\$220,000	\$220,000
	Interest/Misc. Revenue	\$671	\$208	\$500	\$100
	Cash Carryforward			\$38,575	\$38,575
162 - 0000	Totals	----- \$234,777 =====	----- \$256,811 =====	----- \$259,075 =====	----- \$258,675 =====
162 - 7992	<u>EXPENDITURES</u>				
	Operating Expenses	\$296,153	\$320,131	\$254,075	\$253,675
	Reserve-Contingencies			\$5,000	\$5,000
	Totals	----- \$296,153 =====	----- \$320,131 =====	----- \$259,075 =====	----- \$258,675 =====

West Putnam MSTU/MSBU	<u>REVENUES</u>				
	Ad Valorem Taxes				
	Special Assessment	\$133,717	\$143,020	\$122,000	\$122,500
	Intergovernment Rev				
163 - 0000	Interest/Misc. Revenue	\$861	\$191	\$500	\$100
	Cash Carryforward			\$33,375	\$33,275
	Totals	----- \$134,578 =====	----- \$143,211 =====	----- \$155,875 =====	----- \$155,875 =====
163 - 7993	<u>EXPENDITURES</u>				
	Operating Expenses	\$180,864	\$150,024	\$155,875	\$155,875
	Reserve- Contingencies			\$0	\$0
	Totals	----- \$180,864 =====	----- \$150,024 =====	----- \$155,875 =====	----- \$155,875 =====

FUNCTIONS - OTHER SPECIAL REVENUE FUNDS - SHIP and MSBU FUNDS

DEPARTMENT

FUNCTIONS

Local Housing Assistance Trust Fund (SHIP)

170 - 6506

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

MSBU Fund

175 - 4110

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

BUDGETS - OTHER SPECIAL REVENUE FUNDS - SHIP and MSBU FUNDS

BUDGET SUMMARY

		FY 12-13	FY 13-14	FY 14-15	FY 15-16
		ACTUAL	ACTUAL	BUDGET	BUDGET
Local Housing Assistance Trust Fund (SHIP)	REVENUES				
	Intergovernmental Revenue	\$380,425	\$365,717	\$381,362	\$336,707
	Interest/Misc. Revenue	\$17,861	\$12,153	\$3,500	\$3,550
	Transfers In	\$0	\$0	\$0	\$0
	170 - 0000 Cash Carryforward			\$185,138	\$359,743
	Totals	\$398,286	\$377,870	\$570,000	\$700,000
EXPENDITURES					
170 - 6506	Operating Expenses	\$314,960	\$725,553	\$550,000	\$675,000
	Reserve-Contingencies			\$20,000	\$25,000
	Totals	\$314,960	\$725,553	\$570,000	\$700,000

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

REVENUES					
MSBU Fund	Special Assessment	\$128,623	\$126,915	\$121,000	\$121,500
	Interest/Misc. Revenue	\$912	\$410	\$500	\$125
	175 - 0000 Intergovernmental Revenue				
	Cash Carryfwd- Regular				
	Totals	\$129,535	\$127,325	\$121,500	\$121,625
EXPENDITURES					
175 - 4110	Operating Expenses	\$102,694	\$111,271	\$89,550	\$89,625
	Capital Outlay - Roads	\$2,281	\$0	\$25,000	\$25,000
	Reserve- Contingencies			\$6,950	\$7,000
	Totals	\$104,975	\$111,271	\$121,500	\$121,625

FUNCTIONS/ BUDGETS - OTHER SPECIAL REVENUE FUNDS - E. PUTNAM WATER/WW PROJ.

**E. Putnam Water/
Wastewater
Grants**

408 - 5304

To account for expenditure of several grants associated with the expansion of water and wastewater services in the East Putnam area. The initial projects serve a limited area, primarily to correct unhealthy water and sewage problems. Follow-on projects are planned to expand to a "Regional" system, not only providing healthier conditions to a wider area, but also to encourage commercial/industrial expansion into the area. Expansion of the water system was substantially completed during FY 2009. Construction for the wastewater system was completed during FY 2015-15.

BUDGET SUMMARY

		FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
REVENUES					
408 - 0000	Intergovernmental Revenue	\$0	\$0	\$0	\$0
	Interest/Misc. Revenues	\$16,840	\$0		
	Transfer from General Fund				
	Debt Proceeds	\$0	\$0		
	Cash Carryforward				
	Totals	\$16,840	\$0	\$0	\$0
EXPENDITURES					
408 - 5304 Water	Operating Expenses	\$0	\$0		
	Capital Outlay				
	Debt Service	\$0	\$0		
408 - 5304 Wastewater	Operating Expenses	\$236,742	\$0		
	Capital Outlay				
	Transfer Reserve		\$14,884		
	Totals	\$236,742	\$14,884	\$0	\$0

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

FUNCTIONS/BUDGETS - OTHER SPECIAL REVENUE FUNDS - WASTEWATER UTILITIES

DEPARTMENT

FUNCTIONS

**Wastewater -
Paradise Point
Port Buena Vista**

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.

603 - 5302/5307

BUDGET SUMMARY

	REVENUES -----	FY 12-13 ACTUAL -----	FY 13-14 ACTUAL -----	FY 14-15 BUDGET -----	FY 15-16 BUDGET -----
603 - 0000	User Fees - Paradise Pt.	\$20,280	\$20,500	\$20,400	\$20,490
	User Fees - Pt.Buena V.	\$25,275	\$25,200	\$25,250	\$25,250
	Interest/Misc. Revenue				
	Cash Carryforward			\$3,290	\$3,200
	Totals	\$45,555	\$45,700	\$48,940	\$48,940
	EXPENDITURES -----				
Paradise Point 603 - 5302	Operating Expenses	\$26,825	\$33,816	\$19,890	\$19,890
	Capital Outlay				
	Reserve - Contingencies				
Port Buena Vista 603 - 5307	Operating Expenses	\$22,012	\$17,544	\$29,050	\$29,050
	Capital Outlay				
	Reserve - Contingencies				
	Totals	\$48,837	\$51,360	\$48,940	\$48,940

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

FUNCTIONS/BUDGETS - SPECIAL REVENUE FUNDS - WATER UTILITIES

<p>DEPARTMENT -----</p> <p>Water Utilities Paradise View Port Buena Vista</p> <p>606 - 5305/5307</p>	<p>FUNCTIONS -----</p> <p>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.</p>
--	--

BUDGET SUMMARY

		FY 12-13	FY 13-14	FY 14-15	FY 15-16
REVENUES		ACTUAL	ACTUAL	BUDGET	BUDGET
-----		-----	-----	-----	-----
Water - Paradise View Port Buena Vista	User Fees - Paradise V.	\$7,259	\$7,640	\$7,500	\$7,600
	User Fees - Pt.Buena V.	\$25,922	\$26,243	\$25,750	\$25,850
	Interest/Misc. Revenue	\$274	\$192	\$325	\$125
	Transfer from General Fd Cash Carryforward				
606 - 0000	Totals	<u>\$33,455</u>	<u>\$34,075</u>	<u>\$33,575</u>	<u>\$33,575</u>
EXPENDITURES					

Paradise View 606 - 5305	Operating Expenses	\$11,139	\$7,368	\$11,325	\$11,325
	Capital Outlay	\$0	\$0		
	Reserve - Contingencies				
Port Buena Vista 606 - 5307	Operating Expenses	\$16,751	\$13,795	\$22,250	\$22,250
	Capital Outlay				
	Reserve - Contingencies				
	Totals	<u>\$27,890</u>	<u>\$21,163</u>	<u>\$33,575</u>	<u>\$33,575</u>

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

FUNCTIONS/BUDGET - OTHER SPECIAL REV. FUNDS - ILE LAKE ACCESS LOTS TRUST

DEPARTMENT

FUNCTIONS

**ILE
Lake Access
Lots Trust**

607 - 6112

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

BUDGET SUMMARY

		FY 12-13	FY 13-14	FY 14-15	FY 15-16
		ACTUAL	ACTUAL	BUDGET	BUDGET
REVENUES					
<hr/>					
607 - 0000	Interest	\$54	\$37	\$50	\$35
	Miscellaneous Revenue		\$3,620		
	Cash Carryforward			\$39,480	\$36,465
	Totals	\$54	\$3,657	\$39,530	\$36,500
		<hr/>	<hr/>	<hr/>	<hr/>
	EXPENDITURES				
	<hr/>				
607 - 6112	Operating Expenses			\$1,530	\$1,500
	Capital Outlay	\$0	\$0	\$38,000	\$35,000
	Reserve-Contingency				
	Totals	\$0	\$0	\$39,530	\$36,500
		<hr/>	<hr/>	<hr/>	<hr/>

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

FUNCTIONS/BUDGET - DEBT SERVICE FUND - COUNTY JAIL and MSBU SINKING FUND

**County Jail Debt Service
Sinking Fund**

201 - 8113

To account for debt service requirements associated with funds borrowed (USDA Revenue Bonds) to finance] the construction a new County Jail. The amount of the loan is \$18,519,600 with a 40-year term and an interest rate of 3.50%.

MSBU

Sinking Fund

212 - 7107

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

BUDGET SUMMARY

		FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
REVENUES					
County Jail D/S Sinking Fund	Transfer from General Fund	\$0	\$0	\$0	\$300,000
201 - 0000	Total Revenue	\$0	\$0	\$0	\$300,000
MSBU Sinking Fund					
	Special Assessment	\$279,324	\$236,225	\$203,500	\$230,000
	Interest/Misc. Revenue	\$308	\$308	\$150	\$75
	Cash Carryforward			\$0	\$0
212 - 0000	Total Revenue	\$279,632	\$236,533	\$203,650	\$230,075
EXPENDITURES					
201 - 8113	Debt Service	\$0	\$0	\$0	\$300,000
	Total Expenditures	\$0	\$0	\$0	\$300,000
212 - 7107	Operating Expenses	\$7,360	\$4,549	\$7,000	\$5,500
212 - 7107	Debt Service	\$352,688	\$349,879	\$187,891	\$187,958
	Reserves for Contingency			\$8,759	\$36,617
	Total Expenditures	\$360,048	\$354,428	\$203,650	\$230,075

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

DEPARTMENT **FUNCTIONS**

Better Place Plan Projects
 301 - 2110 To account for Revenues and Expenditures associated with the Local Infrastructure Surtax, approved by County voters on September 10, 2002. This tax, a one-cent surtax on all purchases subject to the State Sales tax, will be used to fund projects selected by the BOCC to be included in the Better Place Plan. The Surtax went into effect January 1, 2003, and is scheduled to end on December 31, 2017. It has been renewed for another fifteen (15) years (by County voters in 2015).

BUDGET SUMMARY

		FY 12-13	FY 13-14	FY 14-15	FY 15-16
	REVENUES	ACTUAL	ACTUAL	BUDGET	BUDGET
	-----	-----	-----	-----	-----
301 - 0000	Taxes	\$4,585,867	\$4,824,959	\$4,586,574	\$4,500,000
	Interest/Misc. Revenue	\$9,798	\$7,764	\$8,000	\$6,500
	Debt Proceeds			\$2,000,000	\$2,000,000
	Cash Carryforward				
	Totals	\$4,595,665	\$4,832,723	\$6,594,574	\$6,506,500
		=====	=====	=====	=====
	EXPENDITURES				

301 - 2110	Capital Outlay	\$1,595,343	\$0	\$3,375,986	\$0
	Debt Service	\$1,575,878	\$1,583,261	\$1,578,588	\$1,586,486
	Transfers Out	\$916,000	\$500,000	\$640,000	\$590,000
	Reserve - Contingencies				
	Subtotals	\$4,087,221	\$2,083,261	\$5,594,574	\$2,176,486
		-----	-----	-----	-----
301 - 2551	Capital Outlay	\$0	\$0	\$0	\$700,000
301 - 4101	Capital Outlay	\$1,382,573	\$1,322,826	\$1,000,000	\$3,130,014
301 - 5105	Capital Outlay	\$0	\$0	\$0	\$275,000
301 - 6101	Capital Outlay	\$0	\$0	\$0	\$225,000
	Totals	\$5,469,794	\$3,406,087	\$6,594,574	\$6,506,500
		=====	=====	=====	=====

Comments: To date the County has completed over 80.6 miles of "dirt-to-pavement" projects and resurfaced 82.8 miles of roads. The County borrowed a total of \$13.5 million to leverage BPP funds earmarked for paving projects. The final payment for that debt will be made in FY 2017-18. At the present time there are no plans to borrow any additional funds for BPP projects.

FUNCTIONS/BUDGETS - CAPITAL OUTLAY FUNDS - ROAD PROJECTS

DEPARTMENT

FUNCTIONS

Road Projects

307 - 4101

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

BUDGET SUMMARY

		FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
	REVENUES				
	Taxes	\$950,069	\$1,062,195	\$1,010,000	\$1,015,000
	Intergovernment Revenue	\$1,971,951	\$1,441,657	\$4,152,740	\$11,741,385
	Interest/Misc. Revenue	\$3,487	\$1,498	\$1,000	\$1,000
307 - 0000	Transfer from Other Funds	\$416,000	\$0	\$0	\$0
	Cash Carryforward	\$0	\$0	\$334,385	\$0
	Totals	\$3,341,507	\$2,505,350	\$5,498,125	\$12,757,385
	EXPENDITURES				
307 - 4101	Operating Expenses	\$1,223	\$1,170	\$11,000	\$1,000
	Capital Outlay	\$2,888,703	\$2,050,862	\$5,487,125	\$12,756,385
	Reserve - Contingencies				
	Totals	\$2,889,926	\$2,052,032	\$5,498,125	\$12,757,385

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

FUNCTIONS/BUDGETS - CAPITAL OUTLAY FUNDS - CAPITAL PROJECTS

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

BUDGET SUMMARY

	REVENUES	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
	-----	-----	-----	-----	-----
308 - 0000	Intergovernmental Revenue	\$0	\$0		
	Interest/Misc. Revenue	\$702	\$275		
	Transfer from Other Funds	\$0	\$0		
	Debt Proceeds			\$17,000,000	\$8,000,000
	Cash Carryforward				
	Total Revenue	\$702	\$275	\$17,000,000	\$8,000,000
		=====	=====	=====	=====
	EXPENDITURES				

308 - 3411	Cap Out- Jail Expansion	\$98,704	\$801,584	\$17,000,000	\$8,000,000
308 - 3991	Cap Out- Emerg Svcs	\$0	\$0		
308 - 6107	Cap Out-W.Put-Wisham Pk				
308 - 9999	Trf to Other Funds				
	Reserves				
	Total Expenditures	\$98,704	\$801,584	\$17,000,000	\$8,000,000
		=====	=====	=====	=====

Comments: Until FY 2007-08, Capital Outlays were primarily for recreational (6100 series) and library (6200 series) facilities at the designated locations in the County, except for the "Youth Sports Complex" which is in the Palatka area. Most of the funds available in FY's 2010-11 and 2011-12 are related to retrofits of certain schools as emergency shelter facilities. Capital Outlay budgets are established for new projects as they are approved and/or grants or other funding is received. Some projects are completed in one fiscal year, while others can be spread out over several years. Projects are normally deleted from the "history" columns once the associated grants are closed out.

WASTE MANAGEMENT FUND

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

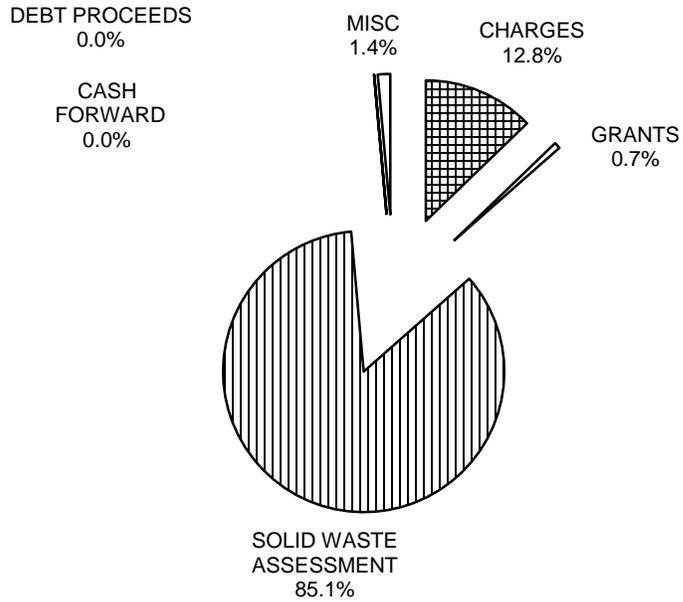
The primary Revenue sources for the Waste Management Fund are County-wide Special Assessments for residential refuse disposal (landfill) and recycling, a Special Assessment for refuse collection charged to residents in the unincorporated areas of the County and municipalities with inter-local agreements, and tipping fees at the landfills for haulers handling commercial refuse. For FY 2015-16 commercial tipping fees are \$44/ton for Class I waste, \$100/ton for waste which requires special handling, and \$125/ton for tires. Special Assessments are \$184 for Landfills (Disposal), \$112 for Collection, and \$38 for Recycling for an overall maximum household fee of \$334.

Two components of the Solid Waste Special Assessment increased in FY 2009-10. Both the Collection and Recycling Assessments increased due to a new contract with Waste Pro as a result of increased fuel and operating costs to the contractor. Increases were tied to CPI increases over the extended Collections contract (which was extended through). The Total Assessment has decreased for FY 2015-2016 partly as a result of a new revenue source to be implemented in the new year. Fees will be charged for the use of convenience centers which is estimated to generate approximately \$425,000 for the year. The new revenue source plus redu

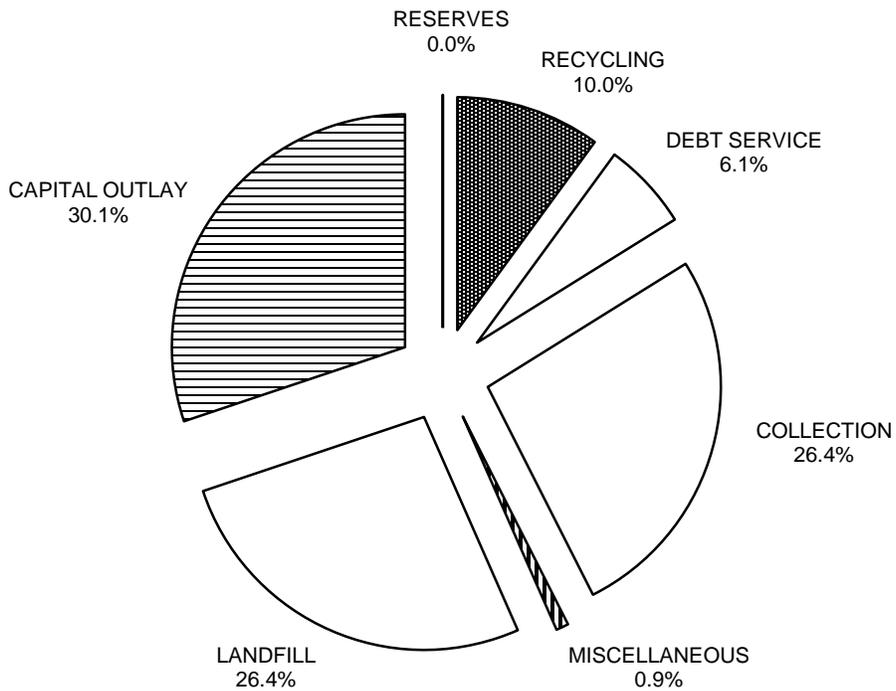
The major Expenditure use for FY 2015-16 is for the cost of Landfill Operations and Landfill mining. Collection Operations, due to the contract increases mentioned above, are second with Recycling costs third. Capital Outlay will increase significantly when it comes time to close the Class 1 landfill cells currently in use. Funding for all these closures is in escrow, based on estimates that are updated annually.

The pie charts on the following page reflect the sources of Revenue and the Expenditure uses within the Waste Management Fund for FY 2015-16.

WASTE MANAGEMENT FUND REVENUES BY SOURCE



WASTE MANAGEMENT FUND EXPENDITURES BY USES



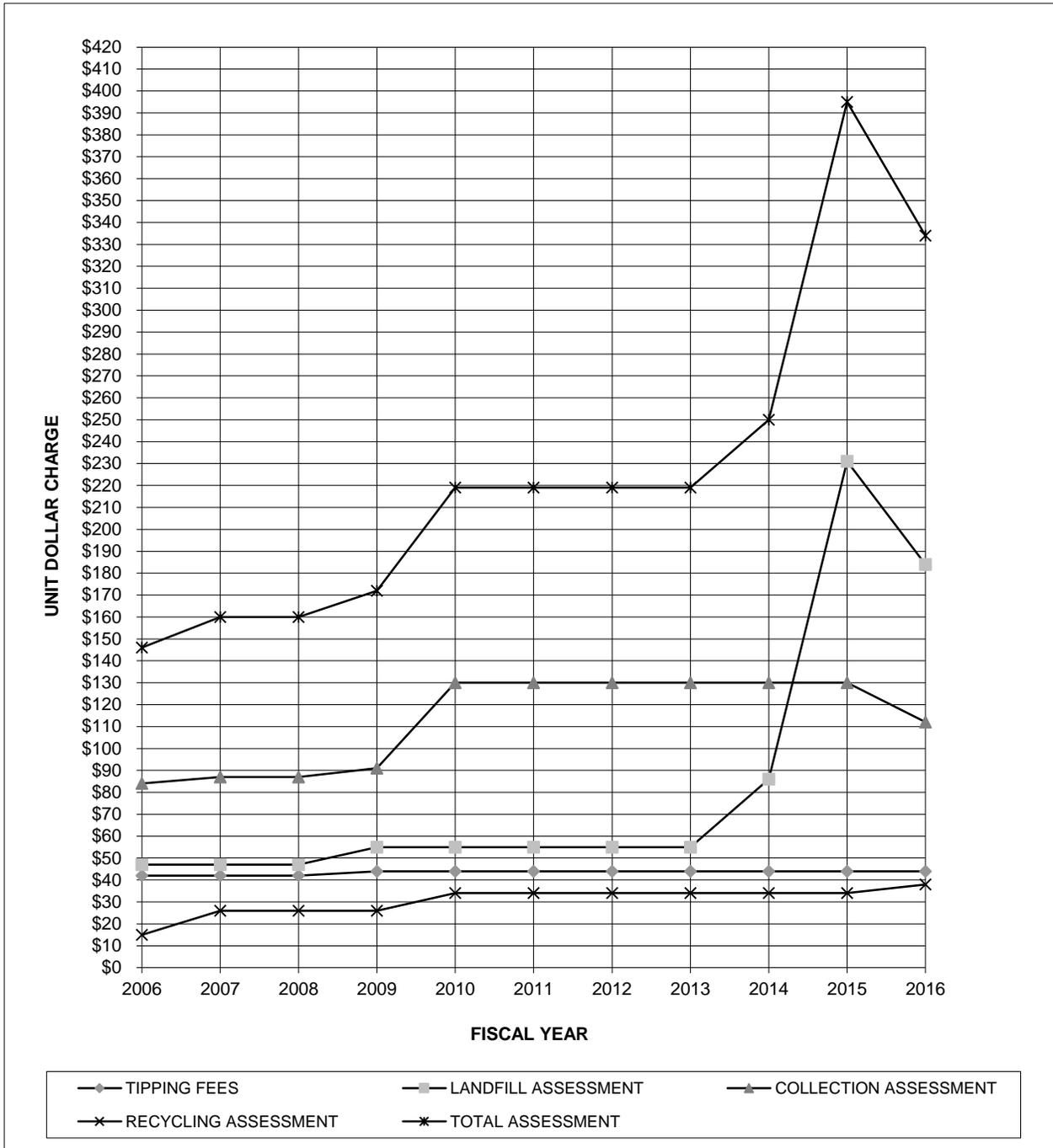
WASTE MANAGEMENT FUND - REVENUE BUDGET

BUDGET SUMMARY

FUND	REVENUE:	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
	FEMA - Disaster Relief				
	Consolidated Solid Waste Grant	\$70,588	\$90,909	\$90,000	\$90,000
WASTE MANAGEMENT	Commercial Tipping Fees	\$928,656	\$1,074,442	\$1,005,000	\$1,505,000
	Other Charges for Services	\$90,139	\$92,070	\$92,000	\$92,076
	Solid Waste Assessment- Landfill	\$1,923,799	\$2,825,028	\$7,675,689	\$6,093,755
	Solid Waste Assessment- Collection	\$3,738,514	\$3,722,741	\$3,828,404	\$3,283,184
401 - 0000	Solid Waste Assessment- Recycling	\$1,090,274	\$1,087,852	\$1,121,266	\$1,253,319
	Interest/Misc. Revenue	\$32,273	\$212,552	\$167,000	\$169,000
	Debt Proceeds			\$0	\$0
	Sub - Totals	\$7,874,243	\$9,105,594	\$13,979,359	\$12,486,334
	Add: Cash Carryfwd.- Projects			\$0	\$0
	Add: Cash Carryforward			\$0	\$0
	Total Revenue	\$7,874,243	\$9,105,594	\$13,979,359	\$12,486,334

Comments: The Landfill Special Assessment for FY 2015-16 will pay for new cell development, on-site leachate treatment costs and other on-going monitoring requirements. Current revenues are intended to pay for all costs (operating, maintenance, debt service and capital improvements) without the use of debt financing.

WASTE MANAGEMENT TIPPING FEES/SPECIAL ASSESSMENTS



FUNCTIONS, BUDGET and STAFFING - ENTERPRISE FUNDS - WASTE MANAGEMENT

DEPARTMENT

FUNCTIONS

Landfills

401 - 4210

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

BUDGET SUMMARY

EXPENDITURES	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
Personal Services	\$671,645	\$755,759	\$814,278	\$810,576
Operating Expenses	\$1,171,293	\$1,695,083	\$1,351,817	\$1,764,700
Capital Outlay	\$0	\$0	\$255,000	\$805,000
Debt Service	\$118,432	\$96,733	\$809,242	\$761,098
Transfer to Clerk of Cts.	\$41,560	\$41,560	\$53,907	\$53,729
Transfer to Risk Mgmt	\$10,182	\$10,182	\$10,182	\$10,182
Transfer to General Fund	\$0	\$0	\$0	\$0
Reserve - Contingencies				
Totals	\$2,013,112	\$2,599,317	\$3,294,426	\$4,205,285

STAFFING

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

FUNCTIONS/BUDGET - ENTERPRISE FUNDS - WASTE MANAGEMENT (Continued)

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

BUDGET SUMMARY

EXPENDITURES	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
401 - 4214 Personal Services	\$63	\$0	\$6,499	\$6,529
Operating Expenses	\$377,869	\$125,740	\$635,042	\$655,692
Capital Outlay			\$100,000	\$100,000
Totals	\$377,932	\$125,740	\$741,541	\$762,221

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

<p>DEPARTMENT ----- Solid Waste Collection 401 - 4215</p>	<p>FUNCTIONS ----- 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.</p>
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BUDGET SUMMARY

EXPENDITURES	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
401 - 4215 Operating Expenses	\$3,451,186	\$3,483,081	\$3,533,764	\$3,283,184
Totals	\$3,451,186	\$3,483,081	\$3,533,764	\$3,283,184

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

FUNCTIONS/BUDGET - ENTERPRISE FUNDS - WASTE MANAGEMENT (Continued)

DEPARTMENT

FUNCTIONS

Waste Tire

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.

401 - 4218

BUDGET SUMMARY

	EXPENDITURES	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
401 - 4218	Operating Expenses	\$69,377	\$61,590	\$77,775	\$77,775
	Totals	\$69,377	\$61,590	\$77,775	\$77,775

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

DEPARTMENT

FUNCTIONS

**Solid Waste
Capital Projects**

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.

401 - 4223

BUDGET SUMMARY

	EXPENDITURES	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
401 - 4223	Operating Expenses	\$104,566	\$381,881	\$500,000	\$860,000
	Capital Outlay	\$4,947	\$0	\$4,370,000	\$2,000,000
	Totals	\$109,513	\$381,881	\$4,870,000	\$2,860,000

Comments: Due to the timing involved relative to opening/closing landfills, the above expenditures can be highly variable from year to year. The FY 2014-15 and FY 2015-16 budgets are for landfill improvements (cell development and gas mining).

FUNCTIONS/BUDGET - ENTERPRISE FUNDS - WASTE MANAGEMENT (Continued)

DEPARTMENT

FUNCTIONS

Recycling

401 - 4219

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

BUDGET SUMMARY

	EXPENDITURES	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
	-----	-----	-----	-----	-----
401 - 4219	Personal Services	\$41,324	\$45,253	\$43,553	\$43,723
	Operating Expenses	\$1,281,137	\$1,289,060	\$1,353,750	\$1,189,596
	Capital Outlay	\$0	\$0	\$20,000	\$20,000
	Totals	\$1,322,461	\$1,334,313	\$1,417,303	\$1,253,319
		=====	=====	=====	=====

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

STAFFING

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

FUNCTIONS/BUDGET - ENTERPRISE FUNDS - WASTE MANAGEMENT (Concluded)

DEPARTMENT -----	FUNCTIONS -----
Hazardous Waste	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.
401 - 4220	

BUDGET SUMMARY

	EXPENDITURES -----	FY 12-13 ACTUAL -----	FY 13-14 ACTUAL -----	FY 14-15 BUDGET -----	FY 15-16 BUDGET -----
401 - 4220	Operating Expenses	\$13,032	\$18,008	\$14,550	\$14,550
	Totals	<u>\$13,032</u>	<u>\$18,008</u>	<u>\$14,550</u>	<u>\$14,550</u>

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

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

BUDGET SUMMARY

	EXPENDITURES -----	FY 12-13 ACTUAL -----	FY 13-14 ACTUAL -----	FY 14-15 BUDGET -----	FY 15-16 BUDGET -----
401 - 4221	Operating Expenses	\$30,292	\$30,000	\$30,000	\$30,000
	Totals	<u>\$30,292</u>	<u>\$30,000</u>	<u>\$30,000</u>	<u>\$30,000</u>

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

FUNCTIONS/BUDGET - ENTERPRISE FUNDS - PORT AUTHORITY

DEPARTMENT

FUNCTIONS

Port Authority

404 - 7203
404 - 7205

Accounts for revenues and expenditures associated with the operation of the County Bargeport, warehouse, and industrial complex. Revenues are primarily rents or user fees.

BUDGET SUMMARY

	REVENUES	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
404 - 0000	Charges for Services	\$15,633	\$30,362	\$15,200	\$30,500
	Rents - Warehouses	\$145,499	\$143,982	\$148,000	\$145,000
	Interest/Misc. Revenue	\$1,617	\$861	\$850	\$600
	Capital from Governmental				
	Sub-Totals	\$162,749	\$175,205	\$164,050	\$176,100
	Add: Cash Carryforward			\$9,494	\$0
	Total Revenue	\$162,749	\$175,205	\$173,544	\$176,100
	EXPENDITURES				
404 - 7203	Operating Expenses	\$159,658	\$294,416	\$164,664	\$164,664
	Capital Outlay				
	Transfer to Risk Mgmt	\$1,380	\$1,380	\$1,380	\$1,380
	Reserves for Contingency				\$2,556
404 - 7205	Oper. Exp. - Water Utility	\$6,075	\$3,834	\$7,500	\$7,500
	Total Expenditures	\$167,113	\$299,630	\$173,544	\$176,100

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

**FUNCTIONS/BUDGETS - ENTERPRISE FUNDS - E. PUTNAM
WATER/WASTEWATER UTILITY**

DEPARTMENT **FUNCTIONS**

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

BUDGET SUMMARY

		FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
REVENUES					
E. Putnam Water/ Wastewater Utility	Intergov Rev - Grants	\$0	\$0	\$3,785,000	\$1,100,000
	Charges for Services	\$968,531	\$1,071,317	\$910,900	\$1,060,000
	Interest/Misc. Revenue	\$2,199	\$2,422	\$1,018	\$11,300
	Trf/Cap fm Government	\$889,694	\$667,836	\$6,650,000	\$1,300,000
405 - 0000	Cash Carryforward			\$0	\$0
	Totals	\$1,860,424	\$1,741,575	\$11,346,918	\$3,471,300
EXPENDITURES					
Water	Personal Services	\$170,754	\$182,294	\$187,516	\$188,795
405 - 5303	Operating Expenses	\$1,207,638	\$1,150,532	\$710,734	\$583,184
	Capital Outlay	\$0	\$0	\$1,385,000	\$900,000
	Debt Service	\$502,759	\$487,932	\$737,553	\$740,555
	Reserve for Contingencies				\$3,251
Wat/Sewer Cap Proj	Debt Service			\$261,315	\$257,765
405 - 5304	Operating Expenses			\$2,000,000	\$150,000
	Capital Outlay			\$6,000,000	\$500,000
Wastewater	Operating Expenses	\$35,604	\$42,886	\$23,500	\$0
405 - 5308	Capital Outlay				
	Reserve for Contingencies				
Gilbert Rd. Plant	Operating Expenses	\$38,844	\$28,713	\$41,300	\$147,750
405 - 5310					
	Totals	\$1,955,599	\$1,892,357	\$11,346,918	\$3,471,300
STAFFING					
	Utility Service Rep.	1	1	1	1
	Distribution Sys. Super	1	1	1	1
	Lead Util. Service Worker	1	1	1	1
	Utility Service Workers	2	2	2	2
	Water Treatment Operator	0	0	0	0
	Water Resource Analyst	0.2	0.2	0.2	0.2
	Totals	5.2	5.2	5.2	5.2

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

DEPARTMENT -----	FUNCTIONS -----
<p>Fleet Maintenance</p> <p>501 - 8501</p>	<p>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.</p>

BUDGET SUMMARY

REVENUES -----	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
EXPENDITURES -----				
501 - 0000 Interest/Misc. Revenue	\$7,685	\$115	\$4,000	\$3,000
Internal Services	\$731,727	\$1,027,126	\$766,603	\$785,992
Transfer from Gen. Fund		\$13,116		
Total Revenue	\$739,412	\$1,040,357	\$770,603	\$788,992
=====				
501 - 8501 Personal Services	\$341,997	\$339,843	\$355,031	\$359,720
Operating Expenses	\$568,024	\$765,586	\$382,210	\$399,960
Capital Outlay	\$21,947	\$6,389	\$30,000	\$20,000
Trf to Risk Management	\$3,362	\$3,362	\$3,362	\$3,362
Reserves for Contingency				\$5,950
Total Expenditures	\$935,330	\$1,115,180	\$770,603	\$788,992
=====				

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

STAFFING

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

FUNCTIONS and BUDGET - INTERNAL SERVICE FUNDS - INSURANCE RESERVE

DEPARTMENT
Insurance Reserve
 506 - 2560

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

BUDGET SUMMARY

	<u>REVENUES</u>	<u>FY 12-13 ACTUAL</u>	<u>FY 13-14 ACTUAL</u>	<u>FY 14-15 BUDGET</u>	<u>FY 15-16 BUDGET</u>
506 - 0000	Interest/Misc. Revenue	\$8,225	\$128,086	\$7,650	\$5,650
	Transfer from General Fd.	\$63,696	\$53,588	\$52,608	\$52,608
	Internal Services- County	\$1,890,598	\$2,249,850	\$2,279,630	\$2,279,630
	Retiree Contributions	\$312,666	\$315,517	\$320,000	\$315,500
	COBRA Contributions	\$8,164	\$0	\$9,000	\$2,500
	Employee Contributions	\$1,262,094	\$1,310,044	\$1,265,000	\$1,300,000
	Property Appraiser Contr.	\$120,510	\$118,950	\$120,000	\$125,450
	Tax Collector Contribution	\$196,625	\$226,200	\$224,000	\$226,000
	Clerk of Courts Contrib.	\$454,355	\$531,209	\$550,000	\$550,000
	Sheriff Contribution	\$1,359,367	\$1,486,467	\$1,487,000	\$1,500,000
	Sup of Election Contrib.	\$39,930	\$44,200	\$40,950	\$44,000
	Sub-Totals	\$5,716,230	\$6,464,111	\$6,355,838	\$6,401,338
	Add: Cash Carryforward			\$873,638	\$328,138
	Total Revenue	\$5,716,230	\$6,464,111	\$7,229,476	\$6,729,476
	<u>EXPENDITURES</u>				
506 - 2560	Health Ins. Premiums	\$5,965,586	\$6,619,249	\$6,294,026	\$6,294,026
	Other Operating Expen.	\$315,575	\$236,227	\$235,450	\$235,450
	Reserves for Contingency			\$200,000	\$200,000
	Transfer to the General Fund	\$300,000	\$440,000	\$500,000	\$0
	Total Expenditures	\$6,581,161	\$7,295,476	\$7,229,476	\$6,729,476

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

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

DEPARTMENT

Risk Management

507 - 2561

FUNCTIONS

Accounts for costs and the allocation of costs relating to all types of insurance carried by the County, except for health/life insurance benefits for County employees (Fund 506).

BUDGET SUMMARY

	FY 12-13 ACTUAL	FY 13-14 ACTUAL	FY 14-15 BUDGET	FY 15-16 BUDGET
REVENUES				
507 - 0000				
Interest/Misc. Revenue	\$285,417	\$1,443	\$2,500	\$1,600
Transfer from General Fd.	\$101,344	\$101,344	\$101,344	\$101,344
Transfer from Transp. Fd.	\$29,827	\$29,827	\$29,827	\$29,827
Transfer from Fire Tax Fd.	\$33,547	\$33,547	\$33,547	\$33,547
Transfer from Pt. Authority	\$1,380	\$1,380	\$1,380	\$1,380
Transfer from Waste Mgmt	\$10,182	\$10,182	\$10,182	\$10,182
Transfer from Fleet Maint.	\$3,362	\$3,362	\$3,362	\$3,362
Internal Services- County	\$1,158,559	\$1,158,559	\$1,158,559	\$1,158,559
Sub-Totals	\$1,623,618	\$1,339,644	\$1,340,701	\$1,339,801
Add: Cash Carryforward			\$284,586	\$286,565
Total Revenue	\$1,623,618	\$1,339,644	\$1,625,287	\$1,626,366
EXPENDITURES				
507 - 2561				
Personal Services	\$53,877	\$55,893	\$57,177	\$58,256
Operating Expenses	\$1,712,777	\$1,288,480	\$1,218,110	\$1,218,110
Reserves for Contingency			\$150,000	\$150,000
Reserves - Worker Comp			\$200,000	\$200,000
Total Expenditures	\$1,766,654	\$1,344,373	\$1,625,287	\$1,626,366

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

STAFFING

Risk Coordinator	1	1	1	1
Totals	1	1	1	1

CAPITAL EXPENDITURES

Capital expenditures are requested and authorized within the Operating Budget (labeled as “Capital Outlay”) for each Department. This report section, however, for information purposes, will provide detailed listings of the 5-year Capital Improvement Plan and the expenditures approved by the Board for the 2015-16 Fiscal Year.

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

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

During the primary election on September 10, 2002, the County voters approved a referendum for a one-cent sales tax (**Local Infrastructure Surtax**) to be imposed to support Putnam County’s **BETTER PLACE PLAN**, which by itself or in concert with grants, will be used to build new infrastructure and improve existing infrastructure. The Surtax that was collected began on January 1, 2003, and will be in place for 15 years. However, in April 2015, Putnam County citizens voted to extend the surtax for another 15 years. The Surtax is expected to generate \$4.5 million for FY 2015-16, with annual increases paralleling the State Sales Tax Revenues in the General Fund. The most significant use of those funds has been the paving of over 80 miles of road and the resurfacing of 82+ miles. Other uses include road drainage improvements, and tentative supplemental/matching funds for such projects as a multi-use Recreation Facility, bridge repairs, and widening of certain County roads as they are being resurfaced.

APPROVED 9/22/15

PUTNAM COUNTY

FIVE YEAR

C.I.P.

FY 2015-16

THROUGH

FY 2019-20

CATEGORY - DRAINAGE

Item/Project Name	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	TOTAL	FUNDING SOURCE
DRAINAGE ANNUAL TOTALS:	\$0	\$800,000	\$800,000	\$300,000	\$300,000	\$2,200,000	AS LISTED BELOW
(1) Master Stormwater System Improvements	\$0	\$500,000	\$500,000	\$0	\$0	\$1,000,000	DEP Grants
(2) Road Drainage Improvements	\$0	\$300,000	\$300,000	\$300,000	\$300,000	\$1,200,000	Better Place Plan Surtax
(3) Welaka Front Street Drainage	\$0					\$0	FDOT Funds

CATEGORY - ROADS/BRIDGES

Item/Project Name	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	TOTAL	FUNDING SOURCE
ROADS ANNUAL TOTALS:	\$14,539,729	\$19,872,638	\$21,216,000	\$3,546,000	\$3,200,000	\$62,374,367	AS LISTED BELOW
(1) Resurfacing/ Paving-(Projects to be Determined)	\$2,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$6,000,000	BPP and Second Local Option Gas Tax
(2) Road Paving Projects	\$3,706,729	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$11,706,729	BPP and Second Local Option Gas Tax
(3) Bridge Repairs	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$400,000	Second Local Option Gas Tax
(4) Sidewalks Projects	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$400,000	Transportation Fund
(5) Connector Rd. - From US 17 south of Crawford Rd. to the South Putnam Distribution Special Planning Area		\$2,259,240				\$2,259,240	Grant or Developer Funded
(6) US 17 and Connector Road Intersection Improvements and Turn Lanes		\$847,398				\$847,398	Grant or Developer Funded

CATEGORY - FACILITIES (UTILITIES)

Item/Project Name	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	TOTAL	FUNDING SOURCE
FACILITIES (UTILITY) ANNUAL TOTALS:	\$2,168,385	\$0	\$0	\$0	\$0	\$2,168,385	AS LISTED BELOW
(1) Putnam Regional Waste-Water System	\$500,000					\$500,000	SRF Funds/ DEP Grant/RD Grant/loan
(2) Drayton Island Ferry Barge and Push Boat Proj.	\$90,000					\$90,000	Federal FBD Funds and BPP for match
(3) Fort Gates Ferry Improvement Project/Barge	\$808,685					\$808,685	Federal FBD Funds and BPP for match
(4) Drayton Island Ferry Terminals	\$769,700					\$769,700	Federal FBD Funds and BPP for match

CATEGORY - FACILITIES (LANDFILLS)

Item/Project Name	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	TOTAL	FUNDING SOURCE
LANDFILLS ANNUAL TOTALS	\$3,460,000	\$5,600,000	\$5,530,000	\$4,480,000	\$2,450,000	\$21,520,000	AS LISTED BELOW
(1). Central L/F Phase II, Cell 1 Partial Closure	\$100,000	\$400,000				\$500,000	Sanitation Fund (Enterprise)
(2). Interlachen C/C Improvements	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	Sanitation Fund (Enterprise)
(3). Huntington C/C Expansion (Eng. & Const.)	\$100,000	\$400,000				\$500,000	Sanitation Fund (Enterprise)
(4). Pole Barn Improvements	\$50,000	\$50,000		\$50,000	\$50,000	\$200,000	Sanitation Fund (Enterprise)
(5). Huntington L/F Closure Improvements	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	Sanitation Fund (Enterprise)
(6). Leachate Collection System-Eng./Improvements	\$100,000	\$50,000	\$50,000	\$50,000	\$50,000	\$300,000	Sanitation Fund (Enterprise)
(7). Central Phase I Closure Improvements	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	Sanitation Fund (Enterprise)
(8). Central L/F Phase III, eng., permitting & construction	\$2,660,000	\$2,000,000	\$3,130,000	\$2,230,000	\$200,000	\$10,220,000	Sanitation Fund (Enterprise)
(9). Central L/F Phase II, Cell 2 Partial Closure	\$100,000	\$200,000	\$200,000			\$500,000	Sanitation Fund (Enterprise)
(10). Central L/F Phase II, Cell 3 Partial Closure		\$250,000				\$250,000	Sanitation Fund (Enterprise)
(11). Central L/F Phase I, Landfill Mining		\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$8,000,000	Sanitation Fund (Enterprise)
(12). Onsite Leachate Treatment Construction	\$100,000	\$100,000				\$200,000	Sanitation Fund (Enterprise)
(13). Huntington Convenience Center Expansion	\$100,000					\$100,000	Sanitation Fund (Enterprise)

CATEGORY - FACILITIES (OTHER)

Item/Project Name	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	TOTAL	FUNDING SOURCE
FACILITIES (OTHER) ANNUAL TOTALS:	\$10,555,000	\$2,745,000	\$1,325,000	\$1,100,000	\$1,700,000	\$17,425,000	AS LISTED BELOW
(1) Library Expansion - Headquarters					\$600,000	\$600,000	Cultural Affairs Grant/General Fund/Better Place Plan
(2) Jail Expan. (Sheriff)	\$8,000,000	\$0	\$0	\$0		\$8,000,000	General Fund/Bonds
(3) ADA Transition items (GS)	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$100,000	General Fund
(4) EMS Replacement Mobile Homes	\$30,000	\$65,000	\$65,000			\$160,000	General Fund
(5) EMS Station Retrofit	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$200,000	General Fund
(6) Shelter Retrofit (ES)	\$500,000	\$25,000	\$25,000	\$25,000	\$25,000	\$600,000	Emergency Management Grant
(7) New Fire Stations/Remod.	\$1,000,000 TBA	\$1,000,000 TBA	\$1,000,000 TBA	\$1,000,000 TBA	\$1,000,000 TBA	\$5,000,000	Fire Tax Unit
(8) Narrow Band Communications Project	\$50,000					\$50,000	Fire Tax Unit/Comm. Impr. Fund
(9) Parks & Rec - Multi-use Facility - Central Complex		\$1,000,000				\$1,000,000	General Fund Better Place Plan/Grants

CATEGORY - VEHICLES & EQUIPMENT

Item/Project Name	FY 2015-16	FY 2016-17	FY 2017-18	FY 2019-20	TOTAL	FUNDING SOURCE
VEHICLES & EQUIPMENT ANNUAL TOTALS:	\$3,671,045	\$4,756,332	\$4,209,930	\$3,494,930	\$19,512,167	AS LISTED BELOW
SANITATION						
(1) D-6 Dozer		\$225,000			\$225,000	Sanitation
(Lease-Purchase)		#4266				Fund
(2) Front End Loader	\$300,000	\$300,000	\$300,000		\$900,000	Sanitation
	#L4264	#4262	#L4269			Fund
(3) Pickup Truck		\$25,000			\$25,000	Sanitation
4WD Replacement		#4246				Fund
(4) Trash Compactor			\$700,000		\$700,000	Sanitation
(Lease-Purchase)						Fund
(5) Scraper Pan		\$450,000			\$450,000	Sanitation
(Lease-Purchase)		Repl. L0035				Fund
(6) Roll-off Trucks		\$180,000	\$180,000		\$720,000	Sanitation
		#4258	#4259			Fund
(7) Tanker Truck		\$100,000			\$100,000	Sanitation
		#4267				Fund
(8) Pickup Truck	\$25,000				\$25,000	Sanitation
Replacement	#4256					Fund
(9) Pickup Truck		\$27,000			\$27,000	Sanitation
Quad Cab		#4245				Fund
(10) Pickup Truck		\$25,000			\$25,000	Sanitation
w/Tommy Lift		#4260				Fund
(11) Pickup Truck		\$25,000			\$25,000	Sanitation
Replacement		#4227				Fund
(12) Pickup Truck					\$30,000	Sanitation
Replacement (MC)						Fund
(13) Batwing	\$75,000				\$75,000	Sanitation
Mower & Tractor	#4237/#4215					Fund
(14) Pickup Truck		\$35,000	\$35,000		\$70,000	Sanitation
Extended Cab		#R4265	#R4270			Fund
PLANNING & DEV.						
(15) Replace Veh.		\$40,804	\$40,804	\$40,804	\$163,216	General
P & D, Inspect.		#7330/7317	#7331/7333	#7329/7335		Fund
(16) New Veh. For		\$20,402			\$20,402	General
Planning & Admin.		#7341				Fund

CATEGORY - VEHICLES & EQUIPMENT

Item/Project Name	FY 2015-16	FY 2016-17	FY 2017-18	FY 2019-20	TOTAL	FUNDING SOURCE
EMS						
(17) Replacement Ambulances (2)	\$550,000	\$575,000	\$575,000	\$575,000	\$2,850,000	Gen. Fund/ BPP Fund
(18) Rechassis Ambulances	\$0	\$0	\$186,000	\$186,000	\$558,000	General Fund
(19) Specialized Medical Equipment	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	General Fund
(20) Supervisor Vehicles	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000	General Fund
(21) Mobile Data Terminals	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000	General Fund
(22) Station Alerting Devices (Med TACH)	\$45,000	\$45,000	\$45,000	\$45,000	\$225,000	General Fund
FIRE TAX UNIT						
(23) Fire Apparatus 4 x 2 ENG	\$750,000 Replace (3)	\$750,000 Replace (3)	\$750,000 Replace (3)	\$750,000 Replace (3)	\$3,750,000	Fire Tax Unit
(24) 4WD Utility Vehicle	\$150,000 (1) TBA	\$50,000 (1) TBA	\$50,000 (1) TBA	\$50,000 (1) TBA	\$350,000	Fire Tax Unit
(25) Retrofit Brush Vehicles	\$100,000 TBA	\$75,000 TBA	\$75,000 TBA	\$75,000 TBA	\$400,000	Fire Tax Unit (VFD's)
(26) Replacement Water Tankers	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000	Fire Tax Unit
(27) Breathing Oxygen System	\$40,000					Fire Tax Unit
(28) Haz-Mat Spec. Ops. Unit				\$500,000	\$500,000	Fire Tax Unit
(29) Mobile Command Post	\$250,000				\$250,000	Fire Tax Unit
(30) Radio Comm. (Narrow Band FCC Mandate)	\$45,000	\$45,000	\$45,000	\$45,000	\$225,000	Fire Tax Unit

CATEGORY - VEHICLES & EQUIPMENT

Item/Project Name	FY 2015-16	FY 2016-17	FY 2017-18	FY 2019-20	TOTAL	FUNDING SOURCE
VEHICLES & EQUIPMENT ANNUAL TOTALS:	\$3,671,045	\$4,756,332	\$4,209,930	\$3,494,930	\$19,512,167	AS LISTED BELOW
SANITATION						
(1) D-6 Dozer (Lease-Purchase)		\$225,000 #4266			\$225,000	Sanitation Fund
(2) Front End Loader	\$300,000 #L4264	\$300,000 #4262	\$300,000 #L4269		\$900,000	Sanitation Fund
(3) Pickup Truck 4WD Replacement		\$25,000 #4246			\$25,000	Sanitation Fund
(4) Trash Compactor (Lease-Purchase)			\$700,000		\$700,000	Sanitation Fund
(5) Scraper Pan (Lease-Purchase)		\$450,000 Repl. L0035			\$450,000	Sanitation Fund
(6) Roll-off Trucks		\$180,000 #4258	\$180,000 #4259		\$720,000	Sanitation Fund
(7) Tanker Truck		\$100,000 #4267			\$100,000	Sanitation Fund
(8) Pickup Truck Replacement	\$25,000 #4256				\$25,000	Sanitation Fund
(9) Pickup Truck Quad Cab		\$27,000 #4245			\$27,000	Sanitation Fund
(10) Pickup Truck w/Tommy Lift		\$25,000 #4260			\$25,000	Sanitation Fund
(11) Pickup Truck Replacement		\$25,000 #4227			\$25,000	Sanitation Fund
(12) Pickup Truck Replacement (MC)					\$30,000	Sanitation Fund
(13) Batwing Mower & Tractor	\$75,000 #4237/#4215				\$75,000	Sanitation Fund
(14) Pickup Truck Extended Cab		\$35,000 #R4265	\$35,000 #R4270		\$70,000	Sanitation Fund
PLANNING & DEV.						
(15) Replace Veh. P & D, Inspect.		\$40,804 #7330/7317	\$40,804 #7331/7333	\$40,804 #7329/7335	\$163,216	General Fund
(16) New Veh. For Planning & Admin.		\$20,402 #7341			\$20,402	General Fund

IMPACT ON OPERATING BUDGET OF APPROVED CAPITAL OUTLAY

In most years, limited Capital Outlay funds have had a **negative impact** on the Operating Budget. The County's reduced ability to keep up with vehicle and equipment replacement requirements continues to result in higher maintenance costs, most significantly in the area of emergency vehicles. Although the replacement rate for some equipment remains relatively slow, the County has endeavored to acquire at least one new ambulance each fiscal year. Except for current **Better Place Plan (BPP)** revenues, there are **no recurring revenues** dedicated to capital outlay. Generally, the funding source is usually limited to **excess** "carry-forward" or unrestricted fund balance monies from the previous year. Therefore, for all practical purposes, **ALL** capital expenditures except those funded by BPP dollars should be considered "non-routine". Various grants have helped, but they are also "non-routine" and not guaranteed.

The **Five Year CIP** includes some projects which will eventually require additional **Operating Expenses**. The biggest projects for FY 2015-16 are various FDOT funded road paving projects and landfill improvement projects (i.e. cell development), \$14.5 million and \$3.5 million respectively. Additional funds to support a larger inmate population will also be required. The Jail Expansion project is expected to be completed within FY 2014-15 (estimated at approximately \$18.4 million). Ongoing road resurfacing is also budgeted for FY 2015-16 from BPP Funds. Refer to Pages D-4 and D-5 for more detailed information.

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

The **major** road projects approved for FY 2015-16 are being funded by state/federal grants, second local option gas tax funds and some funding from Better Place Plan dollars. In past years, the Board has committed as much as possible in the way of excess General Fund and Transportation budgets (when available) to roads so that the worst problems may be addressed, but it is still inadequate. In spite of the significant increase in road projects funds through the BPP, the need for better **long-term** funding for road construction and repairs continues to be a concern. The paving of some dirt roads under the BPP will reduce maintenance costs on **those** roads for a period of 10 to 20 years, at which time the County will need additional funds to resurface them. Since the Board usually replaces these roads in the maintenance system with other unpaved roads, there is no overall reduction in maintenance personnel/operating costs. MSBU road paving projects are basically paid for by Special Assessments levied on the property owners, with the General Fund/BPP picking up any project cost overruns. However, the roads, once paved, become the responsibility of the County Public Works Department to maintain. These maintenance/resurfacing costs, though many years down the road, will eventually overburden the current revenue sources dedicated to road maintenance.

DEBT CONSIDERATIONS

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

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

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

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

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

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

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

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

BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY

DEBT SERVICE REQUIREMENTS

	FY 16	FY 17	FY 18	FY 19 & BEYOND	TOTAL
GENERAL LONG TERM:					
Bank of America-Comm Impr.	\$120,391	\$120,441	\$120,500	\$211,024	\$572,355
Bank of America - MSBU #2	\$187,957	\$188,029	\$141,078	\$0	\$517,064
Bank of America - Line of Credit	\$1,162,994	\$1,157,792	\$578,980	\$0	\$2,899,766
Bank of America - Line of Credit	\$423,492	\$423,470	\$422,963	\$0	\$1,269,925
TOTAL GEN. LONG TERM	\$1,894,834	\$1,889,732	\$1,263,521	\$211,024	\$5,259,110
LEASE PURCHASES:					
Caterpillar Financial Svcs Corp.	\$0	\$0	\$0	\$0	\$0
BSFS Phone System	\$0	\$0	\$0	\$0	\$0
TOTAL LEASE PURCHASE	\$0	\$0	\$0	\$0	\$0
ENTERPRISE FUNDS:					
SRF-Water/Wastewater Proj.	\$654,052	\$654,052	\$654,052	\$7,205,879	\$9,168,036
USDA-Water/Wastewater Proj. #1	\$228,510	\$228,045	\$228,495	\$6,849,988	\$7,535,038
USDA-Water/Wastewater Proj. #2	\$114,255	\$114,040	\$113,780	\$3,417,085	\$3,759,160
Solid Waste Project-Notes/Loans	\$581,797	\$581,800	\$145,141	\$0	\$1,308,738
Solid Waste Lease-Purchase	\$179,283	\$159,400	\$49,571	\$0	\$388,254
TOTAL ENTERPRISE FUNDS	\$1,757,898	\$1,737,337	\$1,191,039	\$17,472,951	\$22,159,225
TOTAL ALL DEBT SVC.	\$3,652,731	\$3,627,069	\$2,454,560	\$17,683,976	\$27,418,335

Change in Debt Service Per Year -0.70% -32.33%

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

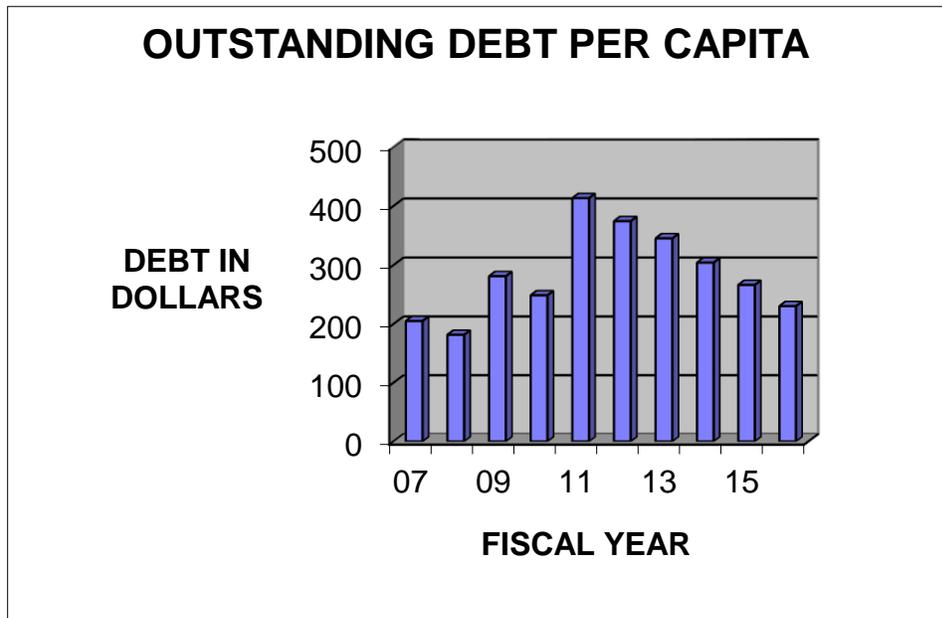
BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY

OUTSTANDING DEBT SUMMARY

	FY 16	FY 17	FY 18	FY 19
	-----	-----	-----	-----
GENERAL LONG TERM:				
Bank of America-Comm Impr.	\$418,217	\$312,722	\$202,944	\$88,708
Bank of America-MSBU #2	\$316,473	\$138,336	\$0	\$0
Bank of America - Line of Credit	\$1,675,000	\$570,000	\$0	\$0
Bank of America - Line of Credit	\$815,000	\$415,000	\$0	\$0
	-----	-----	-----	-----
TOTAL GEN. LONG TERM	\$3,224,690	\$1,436,058	\$202,944	\$88,708
	-----	-----	-----	-----
LEASE PURCHASES:				
Caterpillar Financial Svcs Corp.				
BSFS Phone System				
	-----	-----	-----	-----
TOT. LEASE PURCHASE	\$0	\$0	\$0	\$0
	-----	-----	-----	-----
ENTERPRISE FUNDS:				
SRF-Water/Wastewater Proj.	\$7,106,302	\$6,644,820	\$6,170,541	\$5,683,109
USDA-Water/Wastewater Proj. #1	\$3,954,000	\$3,894,000	\$3,831,000	\$3,765,000
USDA-Water/Wastewater Proj. #2	\$1,912,000	\$1,884,000	\$1,855,000	\$1,825,000
Solid Waste Project-Notes/Loans	\$707,203	\$144,138	\$0	\$0
Solid Waste Lease-Purchase	\$154,305	\$48,474	\$0	\$0
	-----	-----	-----	-----
TOT. ENTERPRISE FUNDS	\$13,833,810	\$12,615,433	\$11,856,541	\$11,273,109
	-----	-----	-----	-----
BALANCE-ALL DEBT	\$17,058,500	\$14,051,491	\$12,059,485	\$11,361,817
	=====	=====	=====	=====
Percent Change in				
Total Debt Per Year		-17.63%	-14.18%	-5.79%

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

BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY



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

BOND RATINGS & INTEREST RATES

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

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

	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>	<u>FY 10</u>	<u>FY 11</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>
<u>BOCC</u>										
General Fund	9.200	8.5765	8.5765	8.5765	8.5765	8.5765	8.5765	8.9000	8.9000	9.0730
TOTAL BOCC	9.200	8.577	8.5765	8.5765	8.5765	8.5765	8.5765	8.9000	8.9000	9.0730
<u>SCHOOL BOARD</u>										
General Fund	5.7740	5.4940	5.9550	6.0640	6.1110	5.9570	6.0200	5.8560	5.7040	5.7040
Bond Debt/Capital Outlay	2.5000	2.0000	1.7500	1.7490	1.7500	1.5000	1.5000	1.5000	1.5000	1.5000
TOTAL SCHOOL BOARD	8.2740	7.4940	7.7050	7.8130	7.8610	7.4570	7.5200	7.3560	7.2040	7.2040
TOTAL COUNTY - WIDE	17.4740	16.0705	16.2815	16.3895	16.4375	16.0335	16.0965	16.2560	16.1040	16.2770
<u>SPECIAL DISTRICTS</u>										
Fire Taxing District (MSTU)	0.800	0.800	0.7425	0.7425	0.7425	0.7425	0.7425	0.7425	0.7425	1.1000
West Putnam MSTU	0.000	0.000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
St John's River Water Mgmt	0.462	0.462	0.4158	0.4158	0.4158	0.3313	0.3313	0.3283	0.3164	0.3023
Suwanee River Water Mgmt	0.491	0.491	0.4399	0.4399	0.4399	0.4143	0.4143	0.4143	0.4141	0.4104
<u>MUNICIPALITIES</u>										
Crescent City	8.900	8.880	8.1723	8.1723	8.1723	8.1723	8.1723	8.5914	8.5914	8.5914
Interlachen	8.500	8.500	8.5000	8.4658	8.8287	8.8287	8.8287	8.7993	8.8821	8.8821
Palatka	8.650	8.650	8.5000	8.6500	8.6500	8.6500	9.1749	9.1749	9.1749	9.1749
Pomona Park	6.404	5.654	4.7737	5.0867	6.2874	6.2874	5.7874	5.7874	5.7874	5.7874
Welaka	6.700	6.300	5.5050	5.5050	5.5050	5.5050	5.5050	5.5050	5.5050	5.5559

NOTE: Above millage rates per \$1000 of net assessed property value. For example, if net assessed property value is \$30,000, then the tax for BOCC for FY 2015-16 would be: $30,000/1,000 = 30 \times 9.0730 = \272.19

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

BPP – Better Place Plan – A plan for the use of a one-cent Local Government Infrastructure Surtax which took effect January 1, 2003 and will run for 15 years. In April 2015, the voters agreed to an extension of the Surtax for another 15 years. May only be used for Capital Projects such as building purchase/construction/expansion/renovation and other infrastructure.

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

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

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

GLOSSARY OF TERMS

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

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

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

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

COLA – Cost of Living 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.

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

GLOSSARY OF TERMS

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

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

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

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

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

FRS – Florida Retirement System

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

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

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

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

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

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

GIS – Geographic Information System.

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

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

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

GLOSSARY OF TERMS

LIABILITY - An expenditure obligation or debt.

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

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

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

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

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

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

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

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

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

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

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

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

REAL PROPERTY - Land and buildings affixed to the land.

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

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

GLOSSARY OF TERMS

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

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

SQG – Small Quantity Generator of hazardous material.

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

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

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

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

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

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

ZBOA – Zoning Board of Adjustment.

PUTNAM COUNTY PROFILE

TOTAL POPULATION:

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

2014 ESTIMATES

Incorporated Municipalities:

Crescent City	1,520
Interlachen	1,332
Palatka	10,377
Pomona Park	877
Welaka	711

Unincorporated

	57,706
Total County	72,523

POPULATION DENSITY

(persons per sq. mi.) 99.7

AGE GROUP & SEX:

<u>Age</u>	<u>Population</u>	<u>%</u>
0 - 19	18,566	25.6%
20 - 34	13,562	18.7%
35 - 44	7,905	10.9%
45 - 54	8,413	11.6%
55 - 64	9,283	12.8%
64 +	14,795	20.4%
	<u>72,523</u>	<u>100.0%</u>

MALE 35,464

FEMALE 37,059

EDUCATION

PUBLIC SCHOOLS:

	<u>Number</u>
Elementary	10
Middle Schools	4
High Schools	3
Exceptional Students	1
Charter Schools	3

Total Enrollment 11,111

FLORIDA 2014 PRICE LEVEL INDEX:

Putnam County	95.34
	=====
FLORIDA	100.00
	=====

PUTNAM COUNTY LABOR FORCE (July 2014):

28,632

UNEMPLOYMENT RATE (April 2015):

Putnam County	7.2%
Florida	5.6%
United States	5.4%

% NONFARM EMPLOYMENT BY INDUSTRY:

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

MEDIAN HOUSEHOLD INCOME (2013); (IN DOLLARS)

Putnam County	32,497
Florida	46,956

HOUSEHOLDS (2013):

<u>Estimate</u>	<u>Avg. Size</u>
28,047	2.57

% OF TOTAL TAXABLE VALUE - Including TANGIBLE PERSONAL PROPERTY

	<u>COUNTY</u>
Vacant Residential	6.90%
Single Family	29.90%
Mobile Homes	10.60%
Multifamily/Condos	1.70%
Commercial/Industrial	13.90%
Agricultural	1.60%
All Other	35.40%

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

PUTNAM COUNTY - GENERAL INFORMATION

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

Putnam County is a rural county with an estimated population (April 2014 BEBR) of 72,523. 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. Fire protection (except for the City of Palatka) is provided by Volunteer Fire Departments. Of the 1,643 miles of roads in the County, approximately 65% remain unpaved.

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

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

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