

PUTNAM COUNTY BOARD OF COUNTY COMMISSIONERS FY 2017-2018 ANNUAL BUDGET



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





PUTNAM COUNTY, FLORIDA
Budget FY 2017/2018
OCTOBER 1, 2017 through SEPTEMBER 30, 2018

BOARD of COUNTY COMMISSIONERS

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

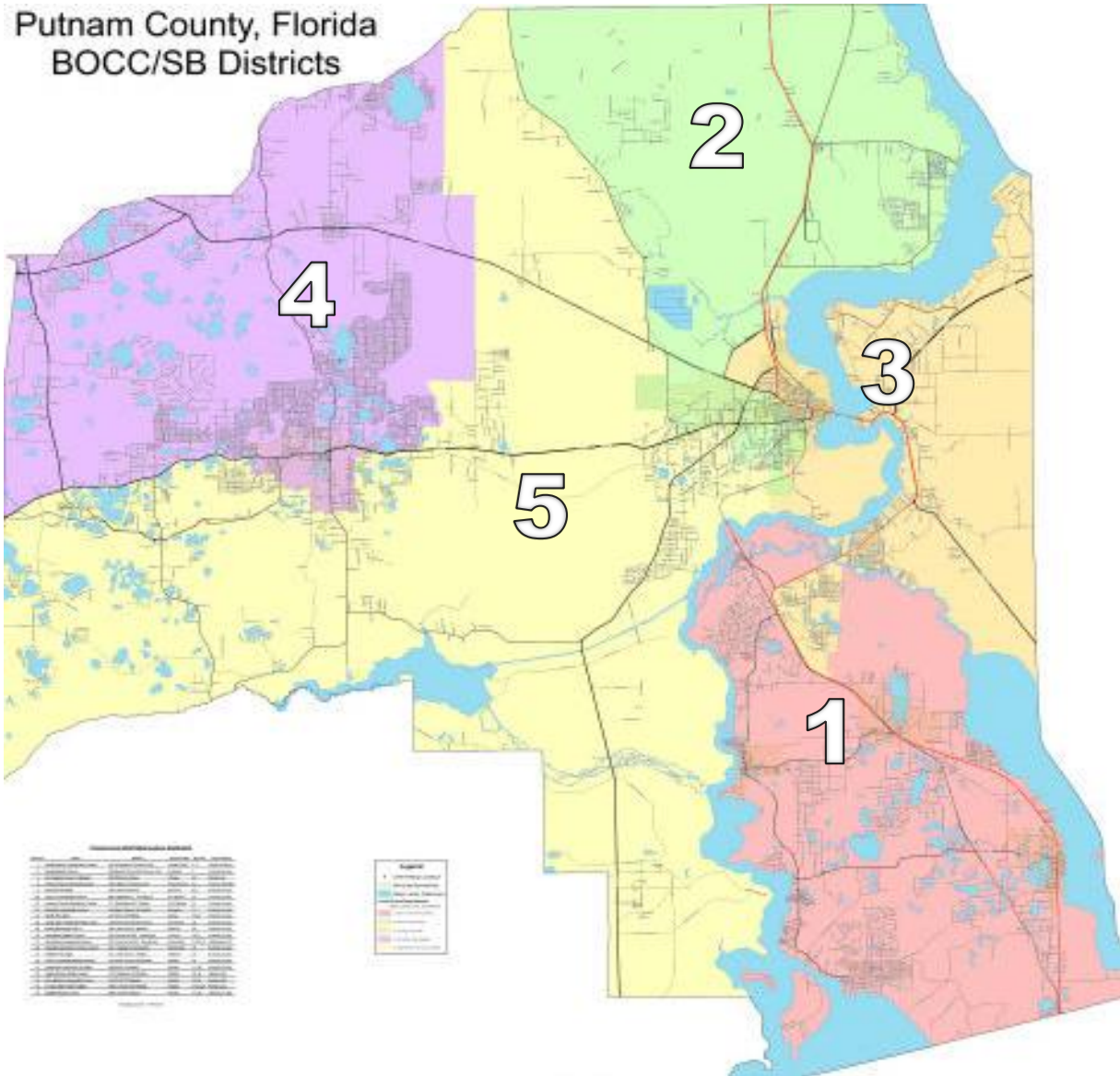
ELECTED OFFICIALS

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

County Administrator: Terry Suggs
Deputy Admin/Budget Officer: M. Stacie Poppell, CPA

Document Prepared by the Budget Officer with special thanks to intern Parth Patel

District Commission Map and Commissioners



BOARD of COUNTY COMMISSIONERS

District 1



Bill Pickens

District 2



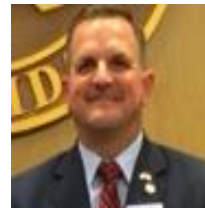
Chip Laibl

District 3



Terry Turner

District 4



Larry Harvey

District 5



Buddy Goddard

LISTING OF PUTNAM COUNTY DEPARTMENTS AND DIRECTORS

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

Reader's Guide to the Budget Document

This Reader's Guide explains the contents of the 2017/2018 Putnam County budget document. As the budget document is a large and complex piece of work, this guide aims to separate and explain individual pieces that make up the entirety of the document.

Introduction

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

Overview (Section A)

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

Summaries (Section B)

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

Budget Detail (Section C)

This section looks at the budget in greater detail.

Capital Improvement Plan (Section D)

This section provides the five year capital improvement plan.

Debt Overview (Section E)

This section discusses county debt.

Glossary (Section F)

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

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County Mission, Vision, and Values

County Mission Statement:

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

County Vision Statement:

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

County Values:

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

Strategic Initiatives

Communicate, inform and educate openly and effectively

Deliver services in a professional, respectful and courteous manner

Demonstrate honesty and integrity in all action

Value all contributions of our culturally diverse communities and customers

Achieve results through teamwork

Foster a positive, "can do" attitude

Encourage and support innovation

Practice long-range planning

Provide solutions to challenges

Brief History of Putnam County

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

Putnam County is a rural county with an estimated population of 74,364 (Census Bureau 2016). It is located in between major cities of St. Augustine to the east and Gainesville to the west. The County is growing very slowly and quite recently has lost population, but nonetheless, it is expected to accelerate its growth pattern with increased economic development and some spill-over from the surrounding counties. As testimony to its rural nature, approximately 79% of the population continues to live outside of the five incorporated areas. Volunteer Fire Departments provide fire protection (except for the City of Palatka). 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 as well—Clerk of Court, Sheriff, Tax Collector, Property Appraiser, and Supervisor of Elections—having their own specific areas of responsibility. All members have four-year terms of office. The Tax Collector is a “fee officer,” completely funding the operation from fees collected in the performance of her duties. The Clerk’s office is funded by fees and supplemental support from the Board of County Commissioners. The remaining officials, who may collect minimal fees for services, normally receive complete funding from the Board

through the County's annual operating budget. Excess fees and/or budget funds remaining at the end of the fiscal year revert to the Board for following years. One exception to this is for court-related activities of the Clerk of Courts. Under Revision 7 of Article V of the Florida Constitution, effective July 1, 2004, excess fees generated by these activities revert to the State, which is also responsible for funding deficiencies.

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

The Putnam County School District, with approximately 1,500 employees, is the single largest employer in the County. The School District, along with other governmental organizations, has maintained a significant portion of the employment market over the last ten or more years. Georgia-Pacific Corporation is the second largest employer with over 1,200 employees. The top employers, commercial/industrial and government, employed approximately 20% of the County's labor force in 2009, down from approximately 21% eleven years ago.



Putnam County At A Glance

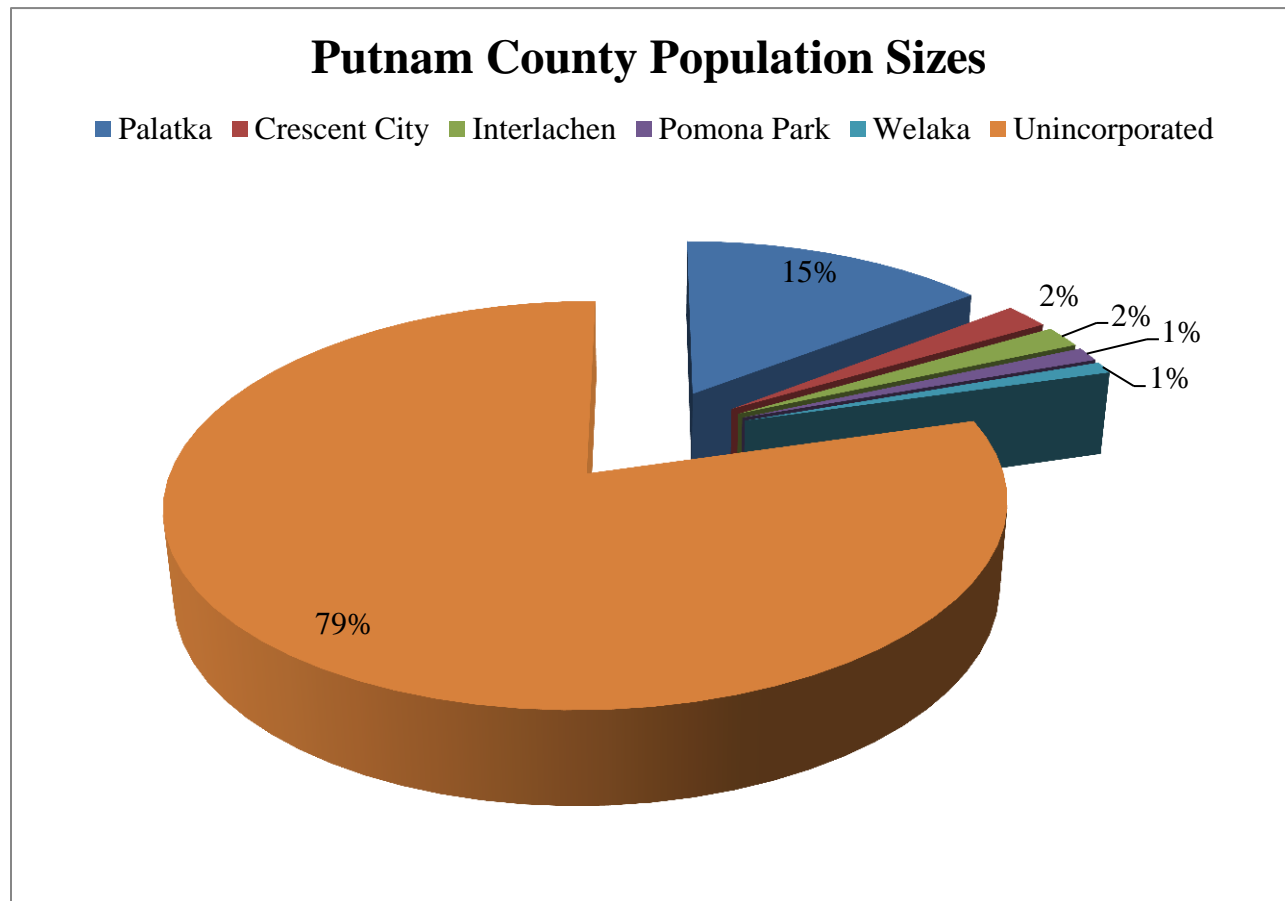
Population and Age Demographics

Putnam County is the 39th most populous county in Florida and makes up about 0.4% of the total population. Currently, according to the Florida Office of Economic and Demographic Research, the county has an estimated population of **72,982** people, which has been on a decreasing trend since 2010 at an overall rate of 1.6%. This research shows that there will be minimal to no growth in the county by 2020 at a rate of -0.1%, and at 0.7% by 2025. Approximately 22.6% of the population is under 18 years old, while about 18.9% are 65 years or older. This means that adults between the ages of 18 and 64 make up about 58.5% of the population.

Estimated population sizes of the incorporated areas of the County:

Palatka (10, 548), Crescent City (1,543), Interlachen (1,328), Pomona Park (873), Welaka (717)

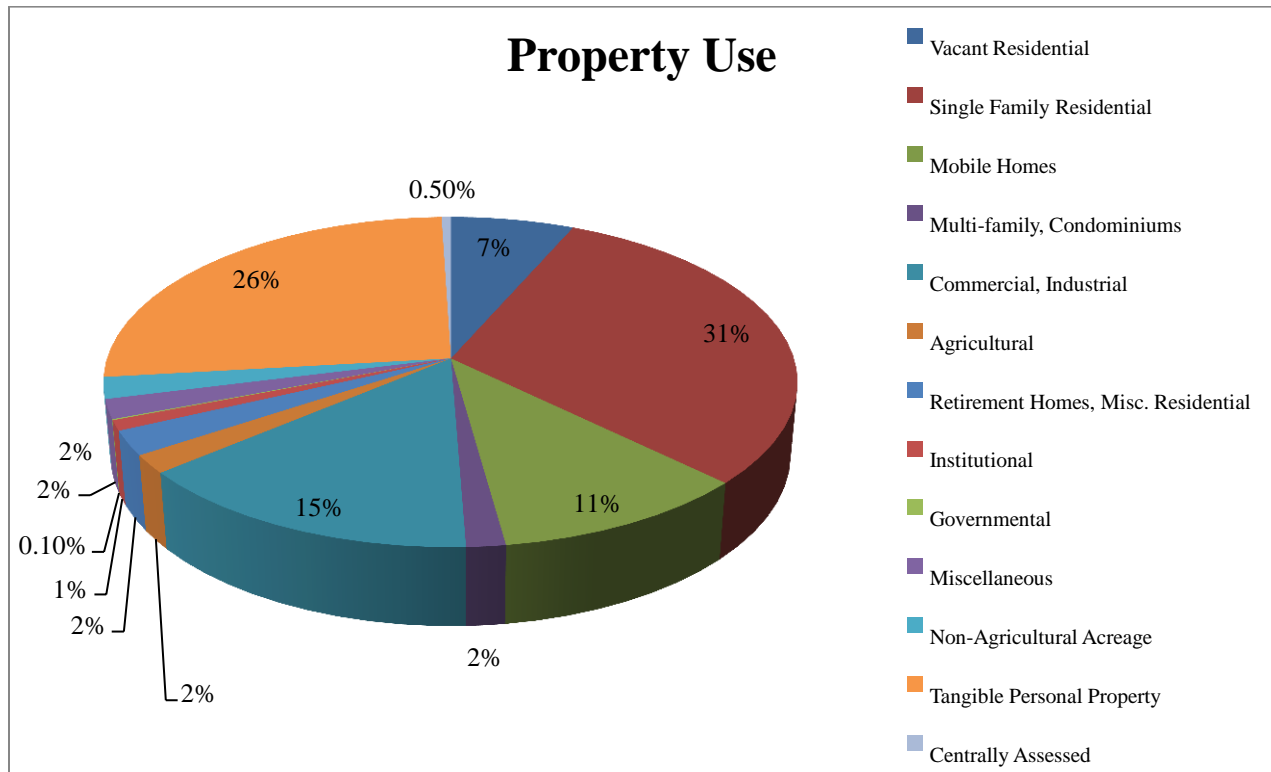
Unincorporated area of the County: 57, 963



Housing

In 2016-2017, the median home value of Putnam County has grown by 7.9%, with the median home value being \$110,800. Here are the percentages of taxable value—including tangible personal property:

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



Putnam County Top Ten Tax Payers

Prepared from the 2016 Final TaxRoll—November 16, 2016

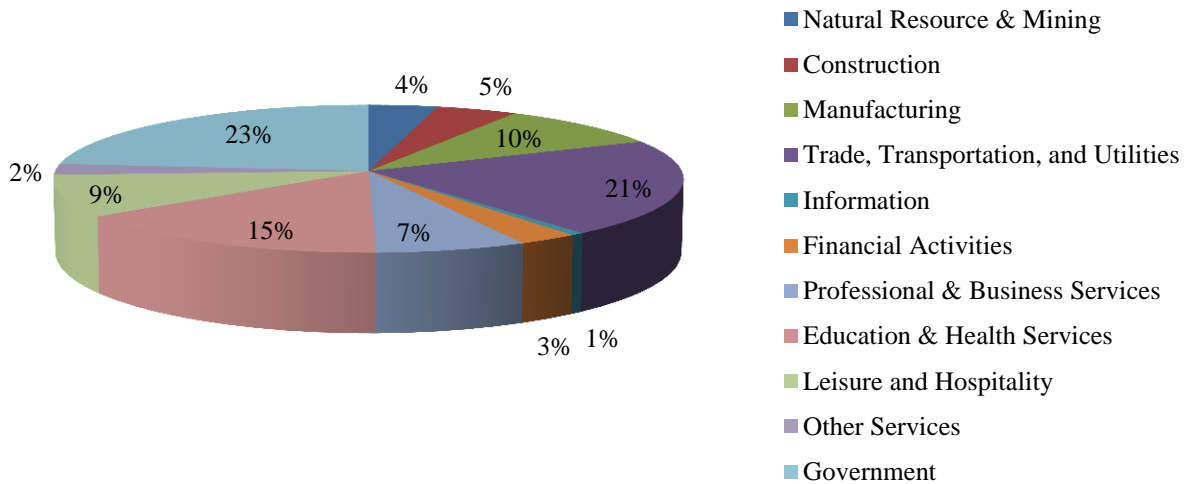
<u>Name</u>	<u>Total Taxable Value</u>	<u>Percent (%) of Total Taxable Value</u>
Seminole Electric Coop, Inc.	304,858,949	9.00
Georgia Pacific, Corp.	297,473,274	8.80
Florida Power & Light Co.	161,253,867	4.80
Continental Palatka (fka Lafarge Gypsum)	107,445,998	3.20
CSX Transportation, Inc.	15,773,560	0.50
Putnam Community Medical Center	14,841,073	0.40
Wal-Mart Stores East LP	16,380,350	0.50
9520 Bonita Beach Road LLC	12,581,810	0.40
Bellsouth Telecommunications	11,619,214	0.30
Comcast	10,965,946	0.30
Total	953,193,951	28.2

Putnam County Total Taxable Value
3,382,856,541

Employment & Income

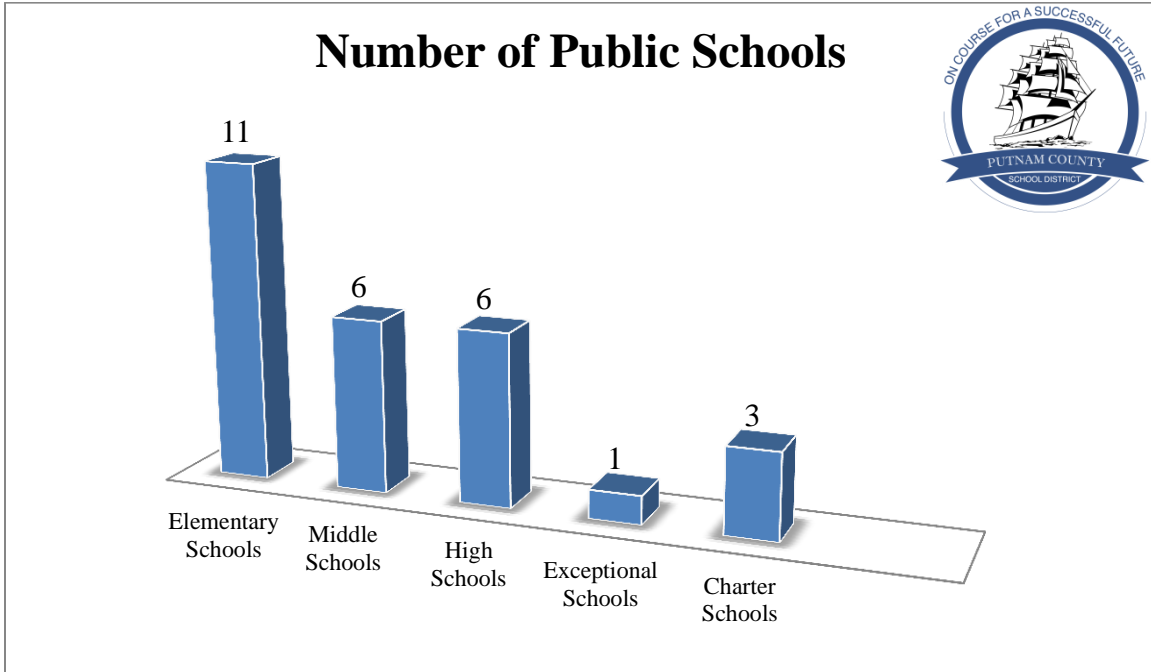
In 2015, the total employment of the county sat at 24,209, with a 4.9% unemployment rate. The total labor force rests at 30,980. The three largest employers of the county are: 1) government services; 2) trade, transportation, and utilities; and 3) education and health services. The labor force (ages 18 and older) makes up about 48% of the total population. The average annual wage is about \$35, 892. The top three numbers of establishments are composed of: 1) trade, transportation, and utilities (22.9%), 2) education and health services (13.1%), and 3) professional and business services (12.9%). The County is the third largest percentage of workforce in manufacturing. In 2015, the personal income of Putnam County was at \$2.05 million, with it being a positive 3.8% change since 2014. The individual per capita personal income was about \$28,501 with a 3.9% change since 2014. The median household income was around \$31, 715, while the median family income is near \$40,252. The percentage of poverty for all ages is at 27.3%, those under 18 is at 41.1%, and ages 5-17 is at 39%.

Employment by Industry



Education

Putnam County Schools are one of a kind, serving over 10,707 students. The average student: teacher ratio is 18:1. The high school graduation rate is at 78.5%, only 10 points away from the Florida high school graduate rate. Here is a breakdown of the number of schools in the county:

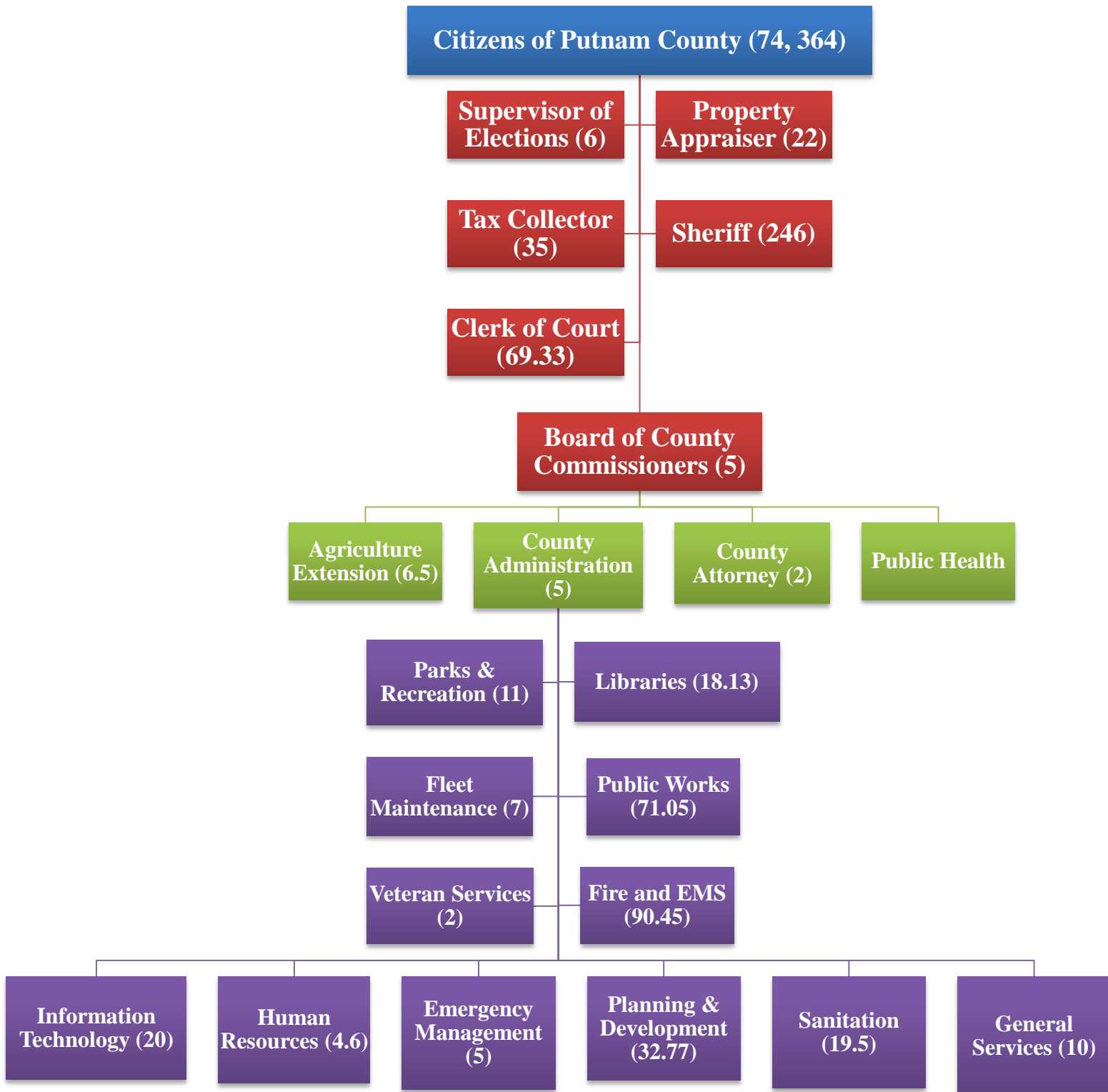


Additionally, of the number of schools listed, there are three charter schools, and one exceptional students' school.

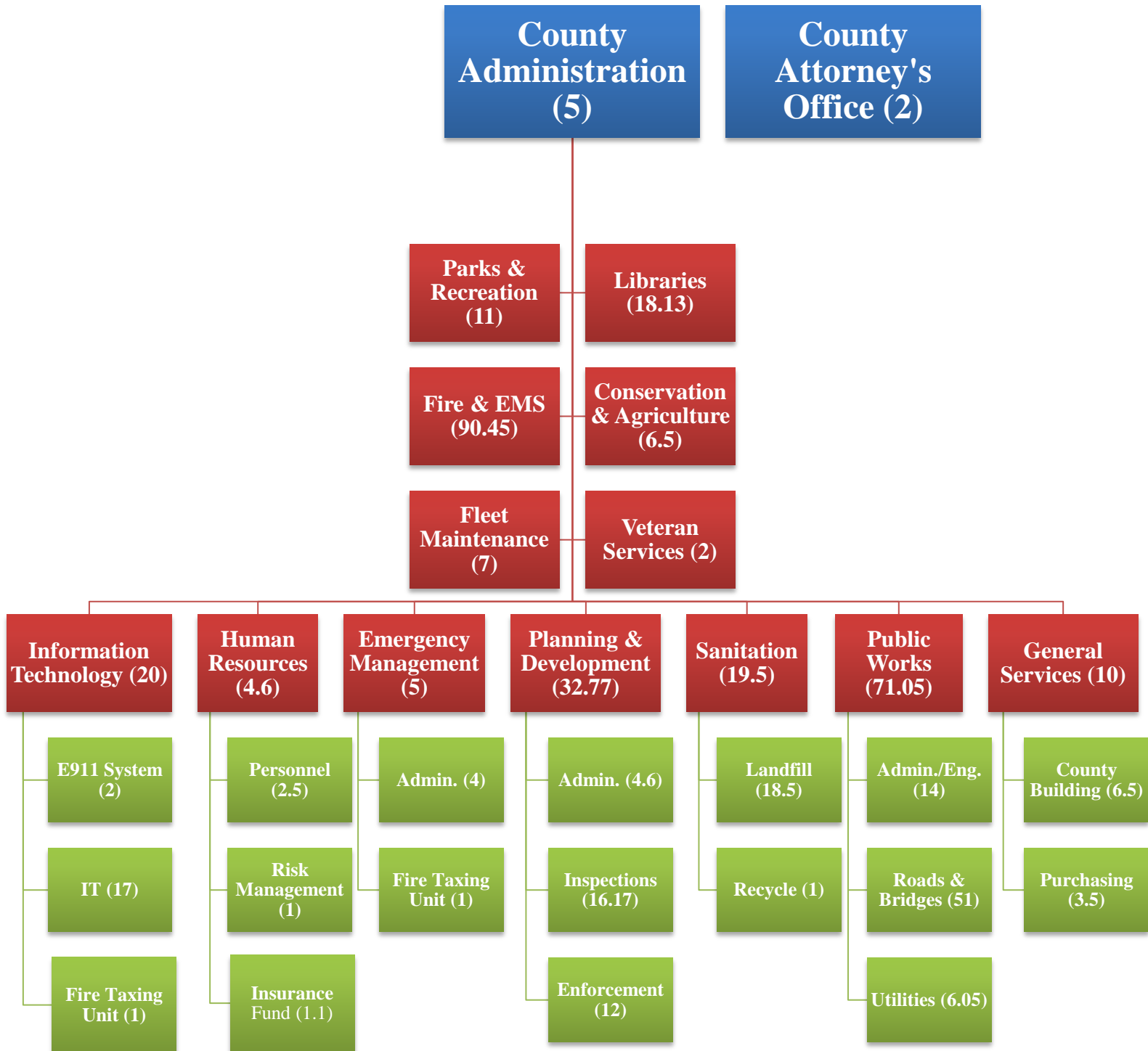
Next, other higher educational institutions exist within and outside of Putnam County. Namely, St. John's River College is located in Palatka, the University of Florida in Gainesville, and the University of North Florida in Jacksonville, all of which are within driving range.

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

Putnam County Organizational Chart



Departments by Division



PUTNAM COUNTY FINANCIAL STRUCTURE

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

Chapter 129, in part, directs the use of **fund accounting**. Governmental resources are accounted for in individual funds based upon the purpose for which the funds are to be spent, and, in fact, are the means by which spending activities are controlled. That is, there are generally restrictions placed on how certain funds or their revenues may be spent. Uses of revenue to some funds are often limited to the purpose for which they were created. For example, State statutes require certain fuel taxes to be included in the Transportation Fund. In some cases, the County Commission has the authority to direct revenues to funds according to the budgetary plan. For example, State Revenue Sharing proceeds may be directed to the General Fund and/or any fund the Board so chooses (Currently, the majority is going to the General Fund, but \$375,000 is allocated to the Transportation Fund as a subsidy). The County budget is an aggregate of all the individual and separate funds. Funds described on the pages that follow are consistent with the Comprehensive Annual Financial Report (CAFR).

GOVERNMENTAL FUNDS

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

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

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

funds in excess of “debt service” requirements or State “Racing Monies” currently in the General Fund.

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

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

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

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

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

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

PROPRIETARY FUNDS

Proprietary funds are accounted for on a cost of services or “capital maintenance” measurement focus. Accordingly, all assets and liabilities are included on their balance sheets and the reported fund equity provides an indication of the economic net worth of the fund. Operating statements for proprietary fund types report increases and decreases in total economic net

worth. The County's proprietary funds include groups of both enterprise (business-type) and internal services funds.

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

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

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

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

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

BUDGET TIMELINE

March	A Tentative Budget calendar is prepared and distributed. Tentative Budget (Revenue) forecast are developed and current Budget Policy and Guidelines are reviewed and revised by County Administration. Operating and Capital Budget Request Forms with any updated BOCC Budget Guidelines are distributed to departments and any applicable outside agency whose requests for funding are to be considered in the Budget
April	Department Heads and appropriate outside agencies complete and submit Operating and Capital Budget Requests by designated April deadline.
May-June	Budget Review Committee (officially consisting of two designated Commissioners – generally the Chair and Vice-Chair, the Budget Officer, and the County Administrator, although during the FY17/18 budget process the entire Board participated) 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. Prior to the end of July, a BALANCED Tentative Operating Budget (which includes Capital) is submitted to BOCC by the Budget Officer. Also 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 a 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 invited. Budget is revised, if appropriate, as per BOCC directives after public input.
	At a second meeting in September, again after 5:00 p.m., BOCC conducts Public Hearing to adopt 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.

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.

BUDGETARY BASIS OF ACCOUNTING

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

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

The "full accrual" basis is used for the Proprietary Funds. Revenues are recognized when earned (regardless of availability). Expenses are recognized when incurred. Enterprise Funds are also the only type fund in which Depreciation is recognized.

OTHER FINANCIAL POLICIES IMPACTING THE BUDGET

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

Unlike past years which usually included a General Fund Reserve for Contingency of \$200,000, this budget's General Fund Reserve for Contingency has been budgeted at \$910,425. 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 (such as Debt Proceeds). The level of unbudgeted cash reserves in other operating funds may be established by the Board on an annual basis. That policy has been interpreted to indicate that these "unbudgeted" funds are, with the exception of any budgeted reserves, largely not included in the budget.

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

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

BUDGET POLICY and GUIDELINES
Budget Year

1. Putnam County's budget is designed to serve four general purposes:
 - a. Planning
 - b. Fund Control
 - c. Public Information
 - d. Legal Compliance
2. The budget will be constructed by line item for monitoring purposes.
3. 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 moderate 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 or Budget Officer 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.) and external increases such as FRS increases, the total of the amounts budgeted for any Department's positions should not exceed the approved budget of the prior year. For budget purposes, positions vacant as of September 30th are generally budgeted at the approved entry level unless that position should be deemed unfunded for the upcoming fiscal year(s).
- 12.** The County Administrator may approve the appointment of an employee above entry level. (Section 4.01E of the Personnel Policy, as amended).
- 13.** The County Administrator or Budget Officer may approve, within any fund, transfers WITHIN EXPENDITURE CATEGORIES (PERSONAL SERVICES, OPERATING EXP., CAPITAL OUTLAY, ETC.). They may also approve transfers BETWEEN EXPENDITURE CATEGORIES with the noted limitations listed in items 14 and 16.
- 14.** The County Administrator may approve the use of salary lapse for other than salaries up to a limit of \$25,000. Amounts in excess of that must be approved by the Board.
- 15.** Department Heads may approve transfers BETWEEN LINE ITEMS, WITHIN A FUND, WITHIN the OPERATING EXPENSE CATEGORIES they control. Department Heads are expected to review their budgets and adjust their operations as required to stay within their total approved category budgets.
- 16.** Transfers FROM the EXPENDITURE CATEGORY (OPERATING EXPENSES to CAPITAL OUTLAY) require the County Administrator's approval.
- 17.** A Capital Budget will be prepared separately and submitted prior to a date as determined by the Board of County Commissioners. Current year requirements for the Capital Budget will be incorporated into the Operating Budget for consideration by the Board of County Commissioners.
- 18.** Capital Budget requests (other than "Operating Capital") shall include anticipated Department requirements for a five-year period which will be incorporated into the 5-year Capital Improvement Plan (CIP).

BUDGETING GUIDELINES

1. The **format** for budget preparation documents submitted to 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 County Administrator or Board. This cap may apply to salaries and/or operating expense items. Purchases of capital equipment must be justified as individual items and submitted during the Capital Budget planning process.
4. **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**".
5. 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.
6. **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.
7. **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 – Annual amount based on years of service and satisfactory evaluation that may be taken as a lump sum or factored into rate of pay.
 - g. Adjustment of Pay grade – Adjustment of a class or classes of employees to a more competitive and appropriate pay range
8. **Compensation timing** Unless otherwise directed by the Board, the effective dates of compensation increases (when and if approved) will be as follows:
 - a. Across-the-board: First payday of October in which all work days have been in October.
 - b. Across-the-board lump sum payments: As established by the Board

- c. Merit increases: At one year intervals, dates to be established by the Board
 - d. Fringe Benefits: First payday in October or as otherwise authorized by the Board.
 - e. Promotional increases: Upon date of promotion or reclassification.
 - f. Experience Pay – Sunday of week following hire anniversary date.
 - g. Adjustment of Pay grade – First payday in October in which all work days have been in October, unless approved by the County Administrator during the fiscal year.
9. **Maintenance and repair** - This item usually refers to “normal” maintenance requirements, including scheduled vehicle overhauls, preventive maintenance, etc. In the event unusual major repairs or maintenance is anticipated, these items should be identified separately and described, with associated cost estimates. The General Services Director will obtain building maintenance requests from Department Heads for inclusion in the County Buildings maintenance budget.
10. **Books, publications, and subscriptions** - Itemize each subscription and its cost (or estimated cost). Try to anticipate needs for new/additional books or manuals.
11. **Rentals/leases or equipment** - Itemize the equipment, period of contract/lease, age, or condition of the equipment and annual cost.
12. **Equipment, Cash Purchase** - Budget in this line item only those items of equipment which will be purchased outright costing between \$3,000 and \$25,000 (items over \$25,000 must be included in the Capital Budget) and which have a useful life of one year or more (exception: **all VEHICLES** will be included in the Capital Budget regardless of cost). Use Budget Form 7 for providing descriptions and costs of individual items. Equipment costing less than \$1,000 (required State Inventory Control level) will be budgeted under “**Operating Supplies**”, as well as all purchases of software. Items costing between \$1,000 and \$3,000 shall be budgeted in the “**Operating Supplies – Inventory**” line. These items require inventory control but do not meet the County criteria for inclusion under “Fixed Assets” for purposes of annual financial reporting.
13. **Equipment, Lease Purchase** - This budget line is normally used for high cost items which are paid for over a period of years. Because of their high cost, these items are normally included as part of the Capital Budget and are initially considered during the Capital Budget review process before incorporation into the operating budget.

REVENUE ASSUMPTIONS

In projecting revenues for any fiscal year budget, certain assumptions are made based on available data. General comments are provided below concerning the budgeting of revenue by major category with appropriate comments, if any, applicable to the FY 2017-18 Budget. Related budgeted revenue trends by major category follow these comments.

TAXES

Ad Valorem Taxes. Property assessments prepared by the Property Appraiser as the basis for ad valorem taxes are used for the purpose of making budget estimates. While the revenue from such taxes is highly predictable, the level of ad valorem tax rates (millage) must be determined at an early date in the budget process (July). At that point, the determination of the amount of ad valorem taxes/millage required to balance the budget is directly related to the ability to accurately forecast other sources of revenue. For FY 2017-18, the official tax base provided on July 1st was 3.61% higher than the previous year. Unfortunately, faced with the recession of the first half of the last decade and the delayed recovery in the second half, complicated by rising costs, the County relied on appropriations from Fund Balance to soften the tax increases imposed upon its citizens. This year, the reserves have decreased to a point that could no longer be softened. The FY 2017-18 budget reflects a county-wide millage rate increase of 8.74% from 9.0941 mills to 9.8892 mills. The County-wide millage rate may not exceed 10.000. **See graphs on pages A-29 and A-30** for related trends.

Gasoline Taxes. The Florida Department of Revenue's (DOR) estimates are normally used. This procedure is the same whether the tax is imposed by and returned to the County, or imposed by the State and shared with the County.

Local Government Infrastructure Surtax. This one-cent surtax, approved by County voters on September 10, 2002, has been collected since January 1, 2003. State DOR estimates are normally used.

INTERGOVERNMENTAL REVENUES

Local Government Half-Cent Sales Tax. Due to the complexity of factors affecting the amount of sales tax Putnam County receives, the Department of Revenue's (DOR) projections are normally used, but cross-checked against historical trends, particularly the past 12 to 24 months of receipts. As a general rule, the use of DOR projections has proven to be fairly accurate. Again for FY 2017-18 the DOR projected distributions were used as the budget estimate for this year.

State Revenue Sharing Funds. DOR estimates are normally used.

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.

PERMITS, FEES AND SPCL ASSESSMENT (formerly LICENSES and PERMITS) / CHARGES for SERVICES / FINES and FORFEITURES

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

Tipping fees associated with the Waste Management (Enterprise) Fund, are calculated in conjunction with the Solid Waste Special Assessments noted below. These fees make up the largest part of “Charges for Services” under the Enterprise Funds. Ambulance Service charges make up the largest part of “Charges for Services” under the General Fund. Comparatively, “Licenses and Permits” and “Fines and Forfeitures” are considerably smaller in total, and are grouped together here for convenience in showing the related combined trend designated “Fees/Charges & (as of 2017) Special Assessments” on the graph which follows **on page A-24**.

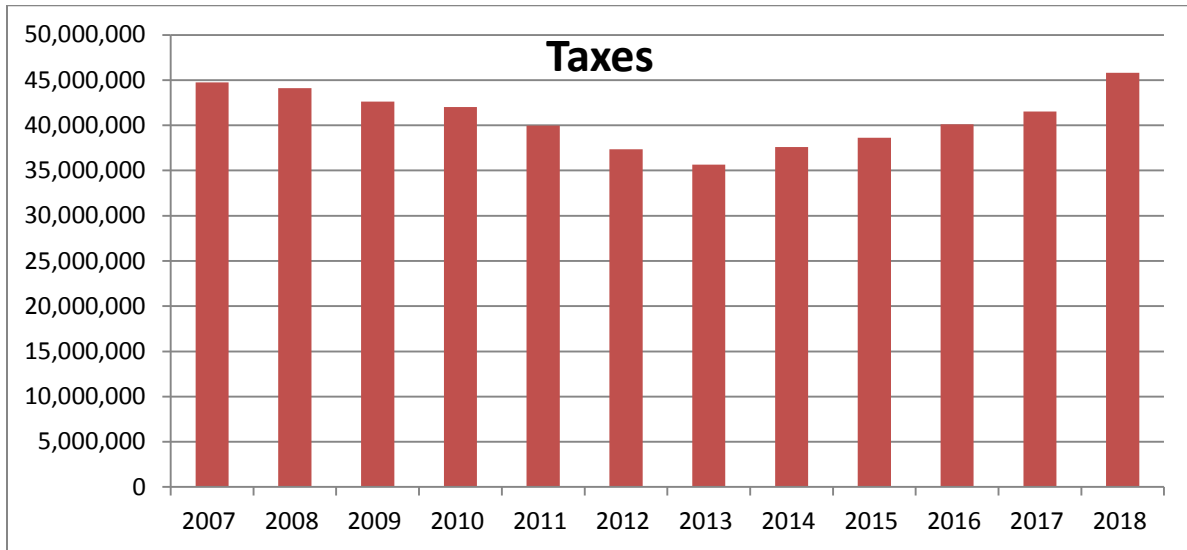
MISCELLANEOUS REVENUES

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

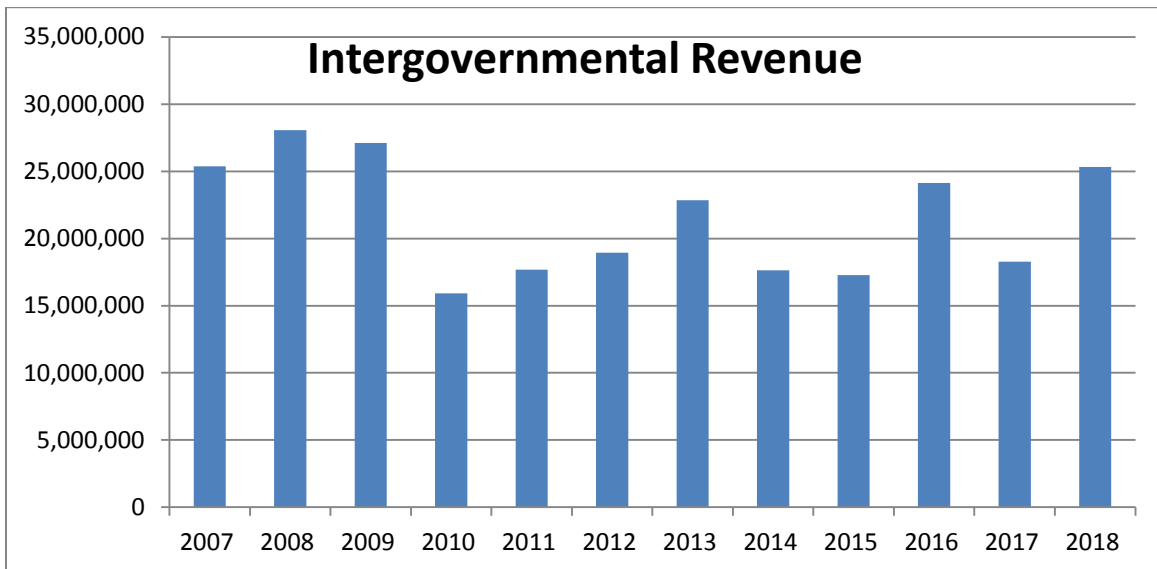
Special Assessments. In the years 2016 and earlier, the largest component of the “Miscellaneous Revenue” category relates to Waste Management and MSBU assessments. For the years 2017 and forward, the reporting of Special Assessments has been moved to “Permits, Fees and Special Assessments” to conform with the latest update to the Florida Uniform Accounting System that dictates how counties budget and report funds. For the Waste Management (Enterprise) Fund, Solid Waste Assessments and User Fees for Landfill, Collection, and Recycling are set at sufficient levels to pay for the anticipated expenditures during the Fiscal Year. Assessments and User Fees for FY 2017-18 have been increased from \$325 to \$332 per household per year to cover remaining landfill improvements, completion of the landfill mining project and leachate treatment improvements. Due to statutory requirements, these Assessments must be set by early August, effectively setting the Waste Management (Sanitation) Fund budget nearly two months before the final overall Budget is approved.

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

REVENUE TRENDS

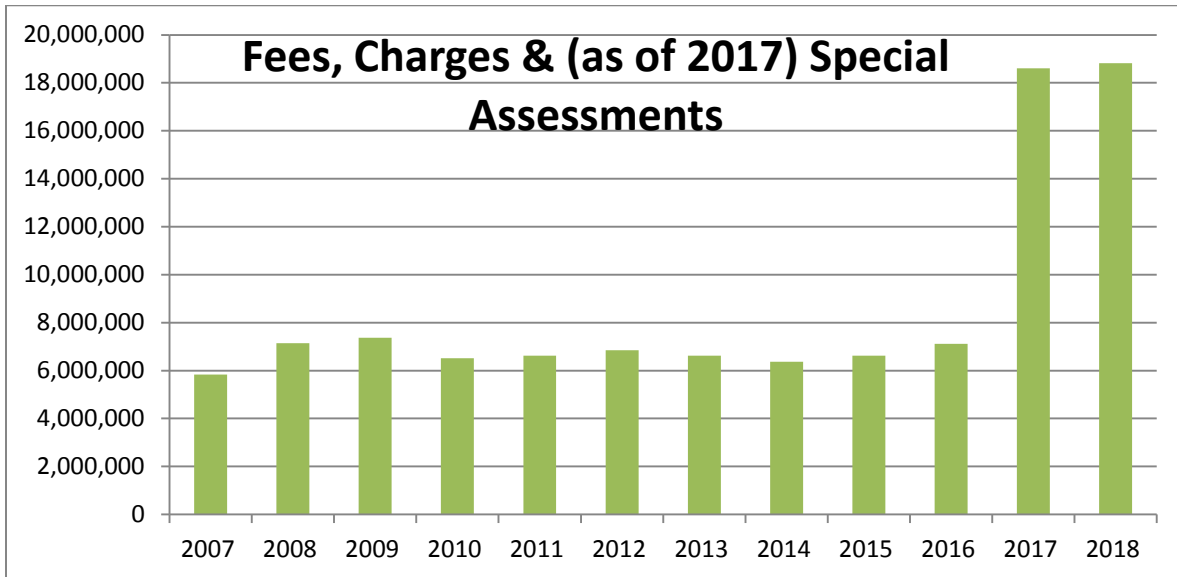


Taxes, shown in the chart above, include Ad Valorem Taxes (Property Taxes driven by millage rate and property values), Local Option Gas Taxes (driven by consumption), Local Government Infrastructure Surtax (driven by consumption), and Communication Services Tax (driven by consumption). The recession and slow recovery are well shown by the decline and rise above.

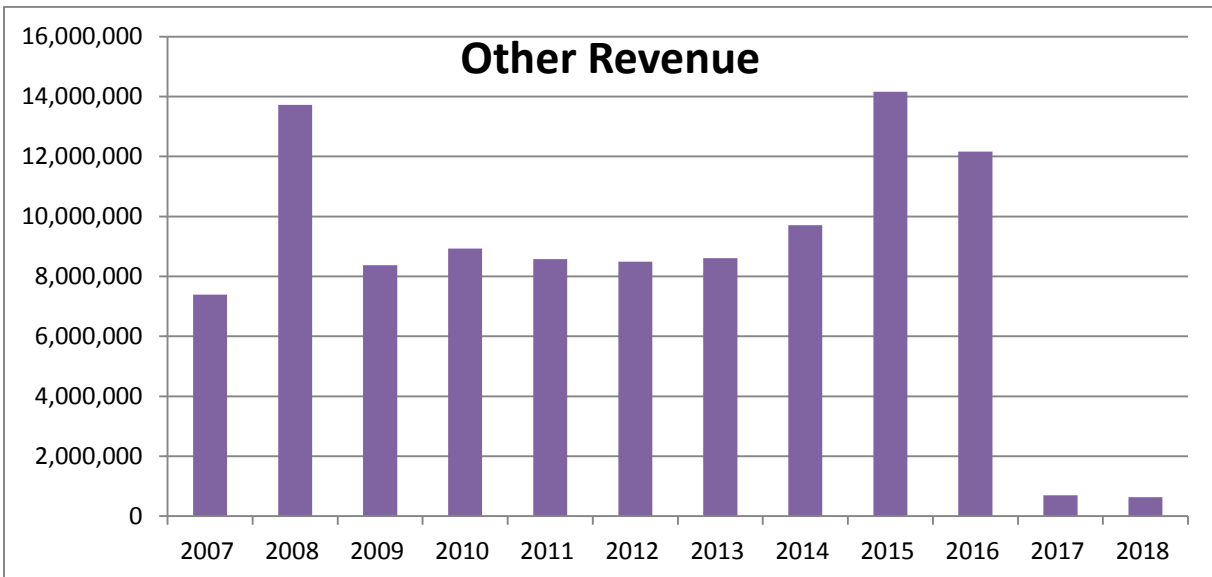


Intergovernmental Revenue, shown in the chart above, is largely composed of State Revenue Sharing and Grants. Also, grants are recorded in the budget once awarded and, therefore, not always included in the original budget. These revenues fluctuate as the economy impacts the Federal and State Governments.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

REVENUE TRENDS (continued)



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

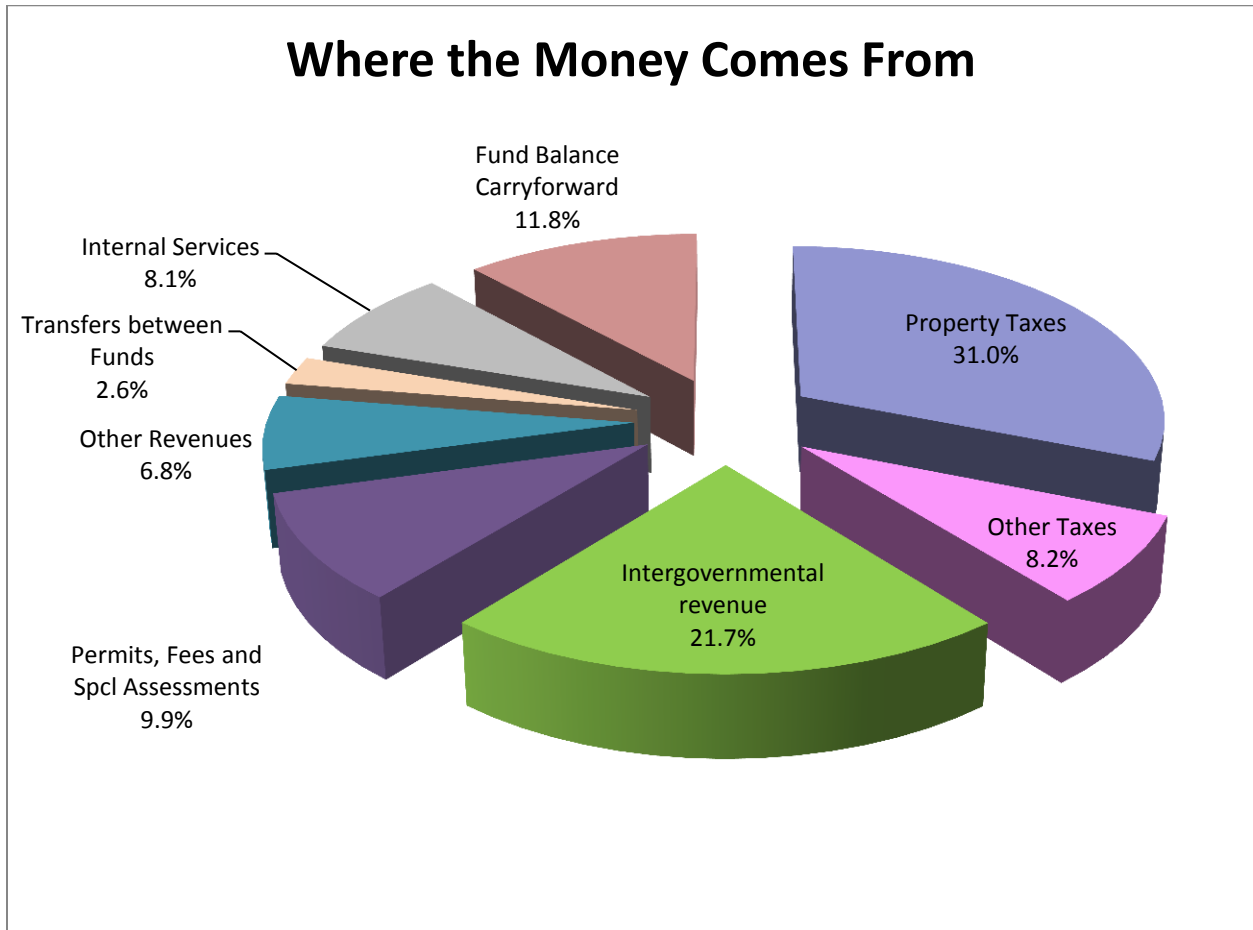


Prior to 2017, this chart included Special Assessments and User Fees related to the Waste Management Fund that are now shown in the Fee, Charges and Special Assessment Chart above. Remaining are Miscellaneous Revenues including Interest.

CHARTS and GRAPHS

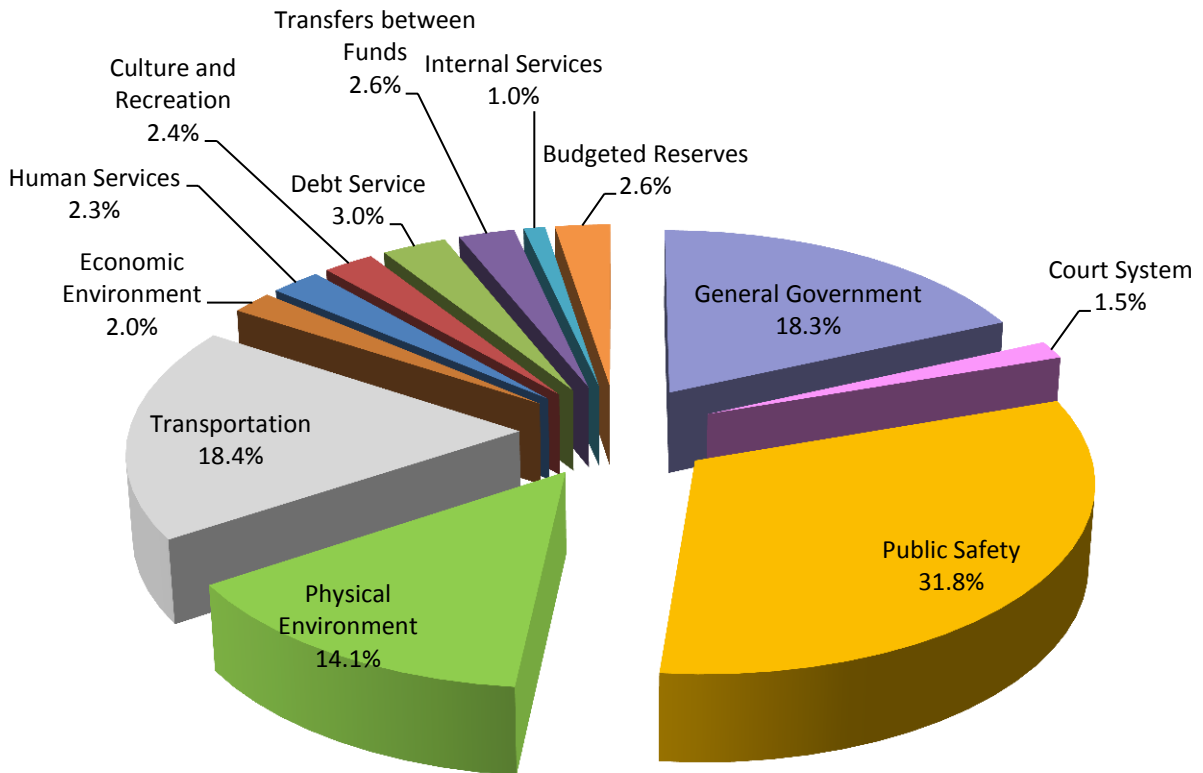
**The Charts/graphs on the following pages are intended to
assist the public in understanding the Budget for Putnam
County for FY 2017-18 beginning October 1, 2017.**

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

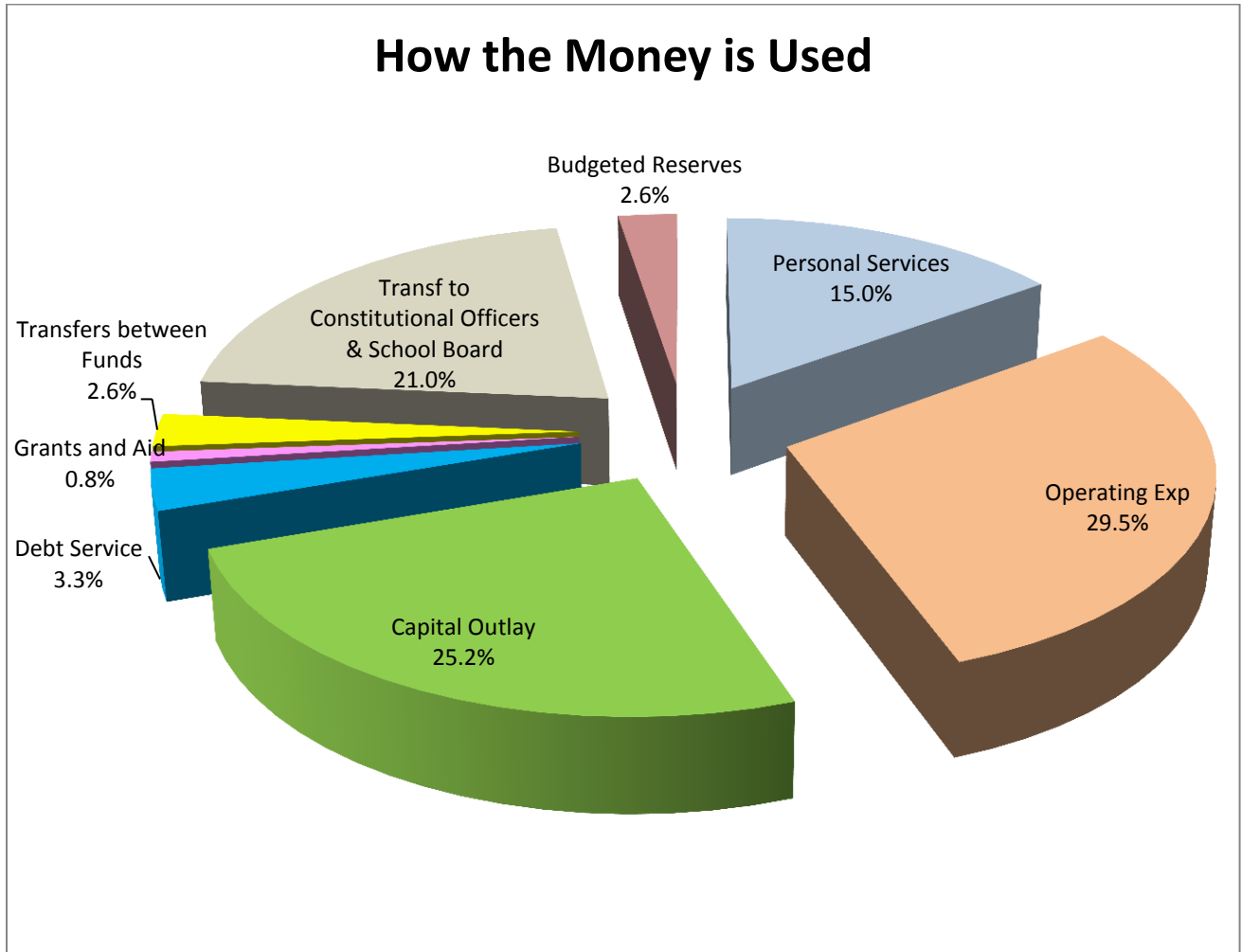


Property Taxes for FY2017-2018 continue to represent the largest single source of funds for the County budget at 31% of total revenue. Intergovernmental revenue follows at 21.7%. While Fund balance carry forward is at 11.8%, only a small part of that is from the General Fund - \$1.58 million of \$15.8 million. The rest comes largely from the Capital Projects funds with some from the Transportation Fund and some from Other Special Projects Funds.

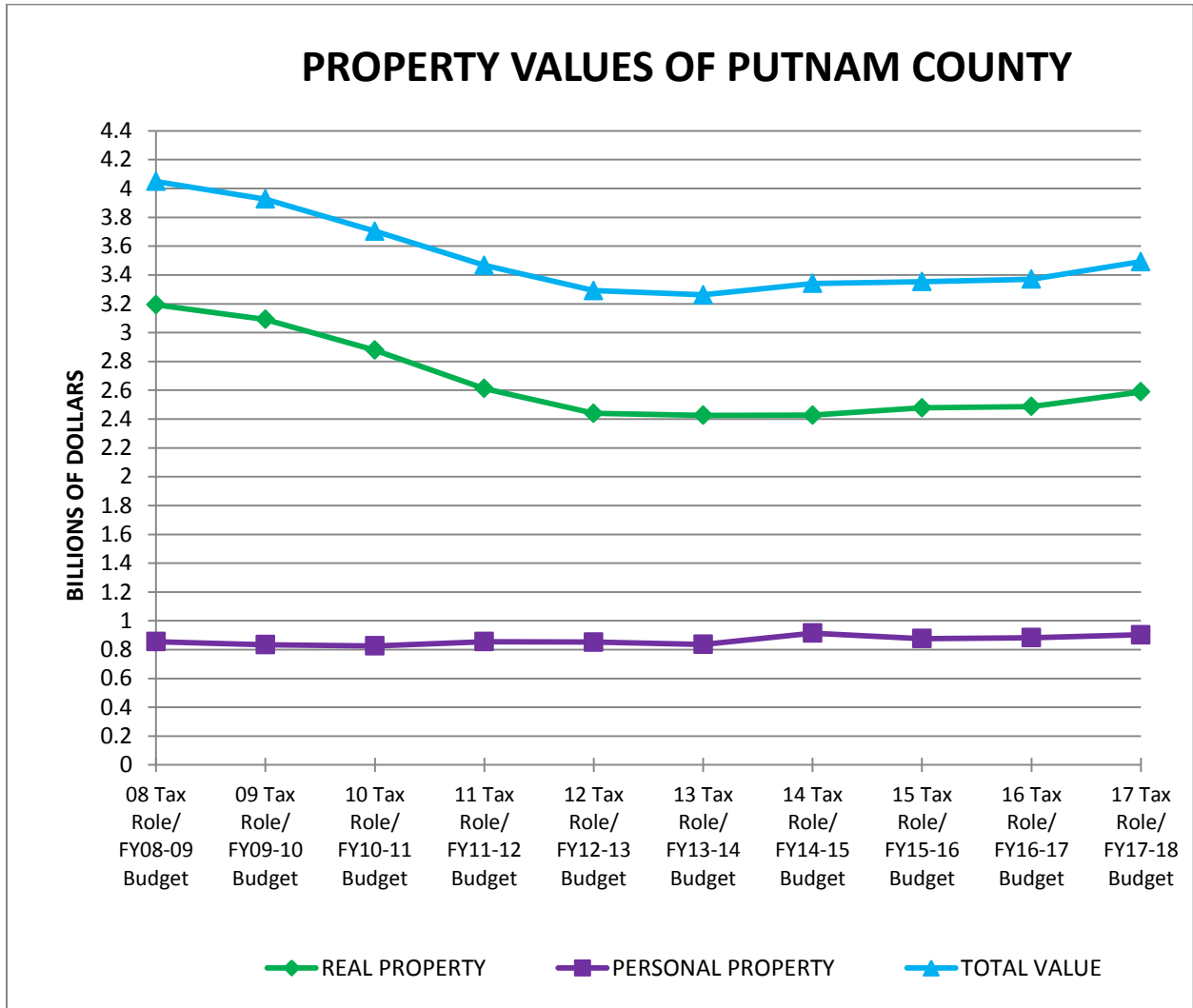
Where the Money Goes



The Public Safety expenditure category, which includes the Sheriff's Office, Fire and Ambulance Services, consistently commands a significant share of the County's budget each year (31.8%). Transportation is the next largest category at 18.4%. Physical Environment, at 14.1%, represents the Water and Wastewater Utility along with the Landfill. Together, Public Safety, Physical Environment and Transportation make up almost 65% of the County's budget. The other categories maintain their relative levels of expenditure activity.



In many governmental entities, Personal Services costs represent over 50% of the total expenditure budget. However, in Putnam County, that share is only 15% with Operating Expense representing 29.5% which is the largest expenditure category for the County. Capital Outlay and Transfers to Constitutional Officers follow closely at 25.2% and 21% respectively.

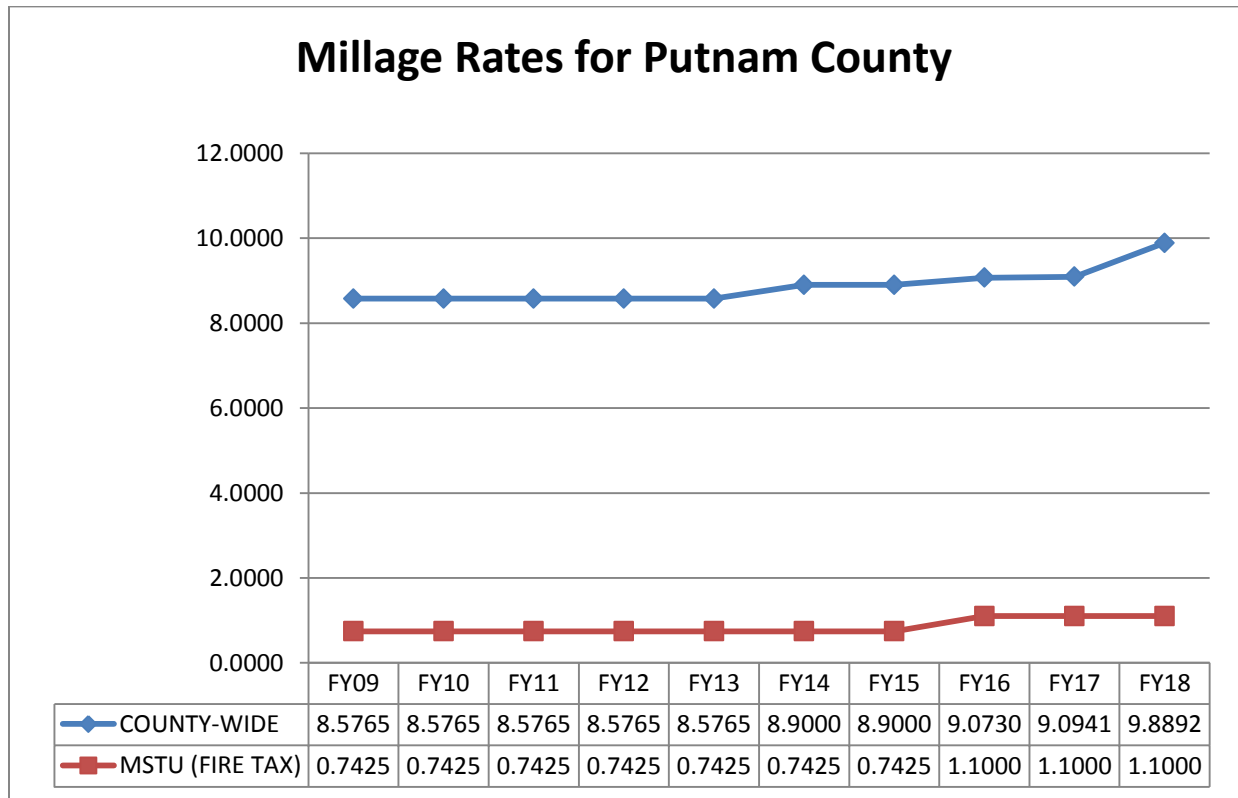


Looking at the downward slope from 2008 to 2013 and the relatively flat slope from 2013 to 2016 of the total and real property value lines in the graph above, one can clearly see the effects of the recession and stalled recovery in Putnam County. Finally, the 2017 tax role shows a value increase of 3.61% over the previous year. Overall values appear to have finally stabilized and, hopefully, we will see continued gradual increases.

Millage (Taxing) Rates

As is evident from the blue line in the graph below, Millage rates have been gradually increasing over the last five years. As property values dropped in the first half of the last decade, property tax revenues fell. County services were streamlined and made as efficient as possible. Unfortunately, rising costs in the face of stagnant revenues forced the County to use reserves and raise taxes.

The MSTU millage line currently represents the Fire Tax District which is County-wide except for the City of Palatka and the town of Interlachen as of FY16. The current rate is 1.1000 which has held steady for the past three years.



Millage by Municipality
Millage Rates

Palatka, FL			Interlachen, FL	
County Services	9.8892		County Services	9.8892
City of Palatka	6.4000		Town of Interlachen	8.8354
School Millage	6.3540		School Millage	6.3540
St. Johns River Water Management District	0.2724		St. Johns River Water Management District	0.2724
Total Millage	22.9156		Total Millage	25.3510
Crescent City, FL			Pomona Park, FL	
County Services	9.8892		County Services	9.8892
Fire Taxing Unit MSTU	1.1000		Fire Taxing Unit MSTU	1.1000
City of Crescent City	8.5914		Town of Pomona Park	5.7874
School Millage	6.3540		School Millage	6.3540
St. Johns River Water Management District	0.2724		St. Johns River Water Management District	0.2724
Total Millage	26.2070		Total Millage	23.4030
Welaka, FL			Unincorporated Areas	
County Services	9.8892		County Services	9.8892
Fire Taxing Unit MSTU	1.1000		Fire Taxing Unit MSTU	1.1000
Town of Welaka	5.5050		School Millage	6.3540
School Millage	6.3540		St. Johns River Water Management District	0.2724
St. Johns River Water Management District	0.2724			
Total Millage	23.1206		Total Millage	17.6156
<p>**A small number of Putnam County Citizens live within The Suwannee River Water Management District. That millage rate is 0.4027</p>				

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<u>Executive Summary</u>			
<i>Budget Total</i>	Approved, All Funds		116,825,109
<i>Property Tax Rates</i>	County Wide	mills	9.8892
	Fire Taxing Unit (MSTU)	mills	1.1000
<i>Ad Valorem Tax Revenues</i>	1 Mill Yields (@95%)	County Wide	3,317,206
	1 Mill Yields (@95%)	Fire Tax Unit Fund	2,922,029
<i>Summary of Services</i>		Expenditures	Percentages (%)
	General Government	21,353,126	18.28%
	(a) Court System	1,792,530	1.53%
	Public Safety	37,141,702	31.79%
	Physical Environment	16,488,909	14.11%
	Transportation	21,526,035	18.43%
	Economic Environment	2,283,553	1.95%
	Human Services	2,742,340	2.35%
	Culture and Recreation	2,785,887	2.38%
	Debt Service	3,521,493	3.01%
	Internal Services	1,163,633	1.00%
	<i>Total Functional Appropriations</i>	110,799,208	94.84%
<i>Appropriations</i>	Other Financing Uses		
	Interfund Transfers	3,035,625	2.60%
	Budgeted Reserves	2,990,276	2.56%
	Total Appropriations	116,825,109	100.00%

Executive Summary (continued)

The Putnam County Board of County Commissioners, \$116,825,109 Total Budget (all funds combined) for Fiscal Year 2017/2018 has increased by \$5,511,351 from the Fiscal Year 2016/2017 Total Budget. This increase is due to many factors which are summarized below.

Personal services costs increased overall by \$223,228. Staffing changes not considered, wages expense decreased by \$223,448 and payroll tax expense decreased by \$2,965 while retirement contributions increased by \$69,351 and health insurance benefit costs increased by \$364,783. These costs are associated with Board of County Commissioner employees. The increased costs associated with other constitutional officer employees are reflected in transfers out to those constitutional officers.

Operating expense costs increased overall by \$879,452. The General Fund's operating expense increase of \$593,166 is largely composed of an increase of \$507,137 in the budget for required Medicaid payments to hospitals. Operating expense costs in the Fire Tax Fund increased by \$284,313 largely composed of the increased cost of repairs and maintenance to fire safety vehicles and the increased shared cost of maintenance to communication systems.

Capital outlay increased overall by \$2,586,395. The largest contributing factors to this change follow: an increase in the Utility Fund for a \$2,500,000 project - \$2,000,000 from SJRWMD and \$500,000 match from BPP; an increase of \$3,269,151 in the Roads and Drainage Capital Projects Funds for projects mostly funded from grants or state appropriations, and a state appropriation of \$1,000,000 for a new fire station. The increases listed are offset by the following large decreases: a decrease of \$1,764,670 in the Fire Tax Fund due to funding fire rolling stock from the BPP and a decrease of \$1,513,163 in the BPP Fund as built up reserves have been spent on allowable projects and equipment, along with many smaller increases and decreases in other funds.

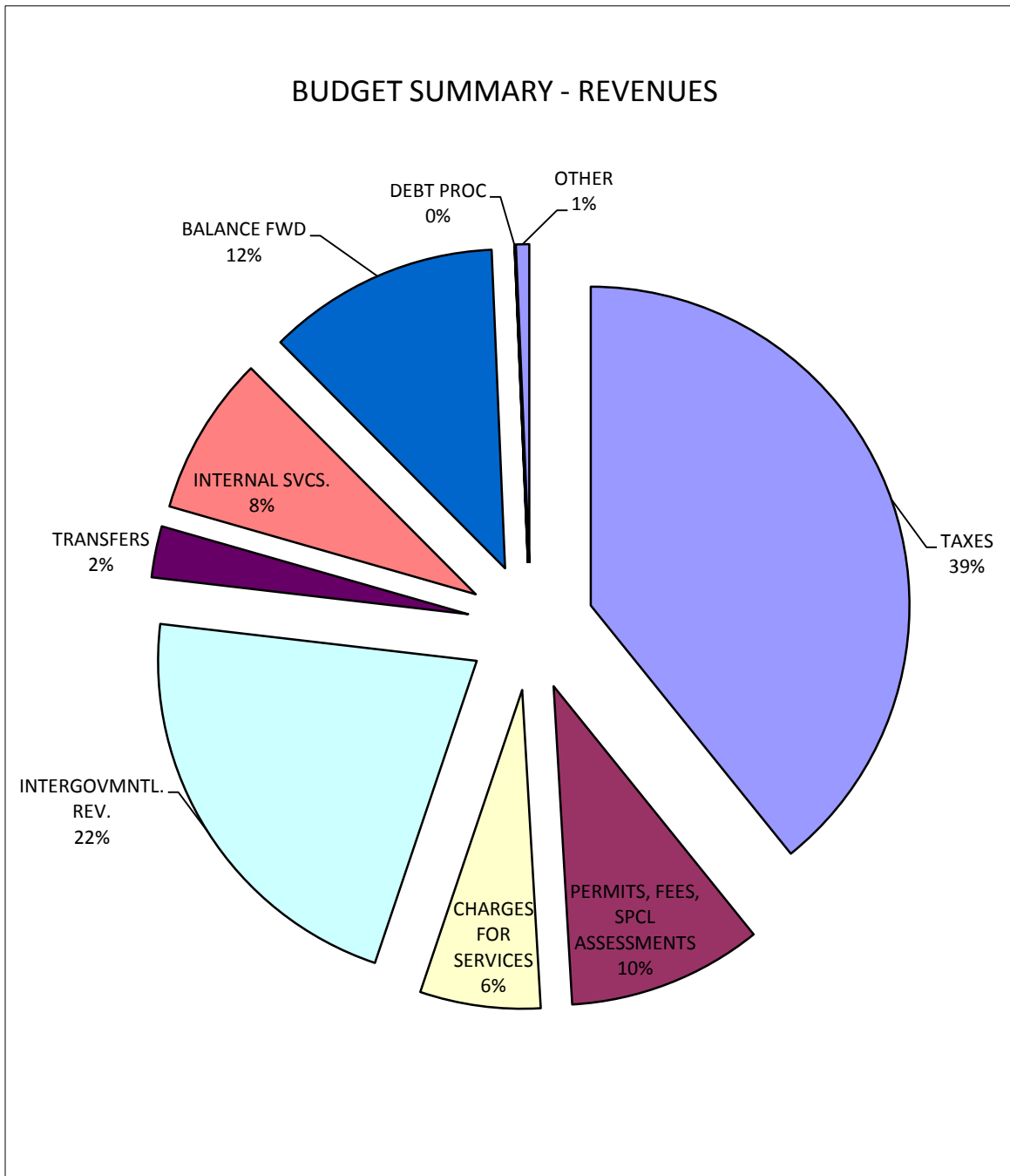
Debt service requirements decreased by \$748,148. Capital leases were added in the General Fund and the Transportation Fund. In the following three funds, debt matures during FY18 resulting in decreases: The MSBU Sinking Fund, the Better Place Plan Funds, and the Waste Management Fund. More detailed information about debt is available in Section E.

Interfund transfers occur when one fund supplements the revenue of another. Sometimes this occurs by design; other times due to statutory provisions or accounting principles. Interfund transfers decreased by \$337,696 from the previous budget.

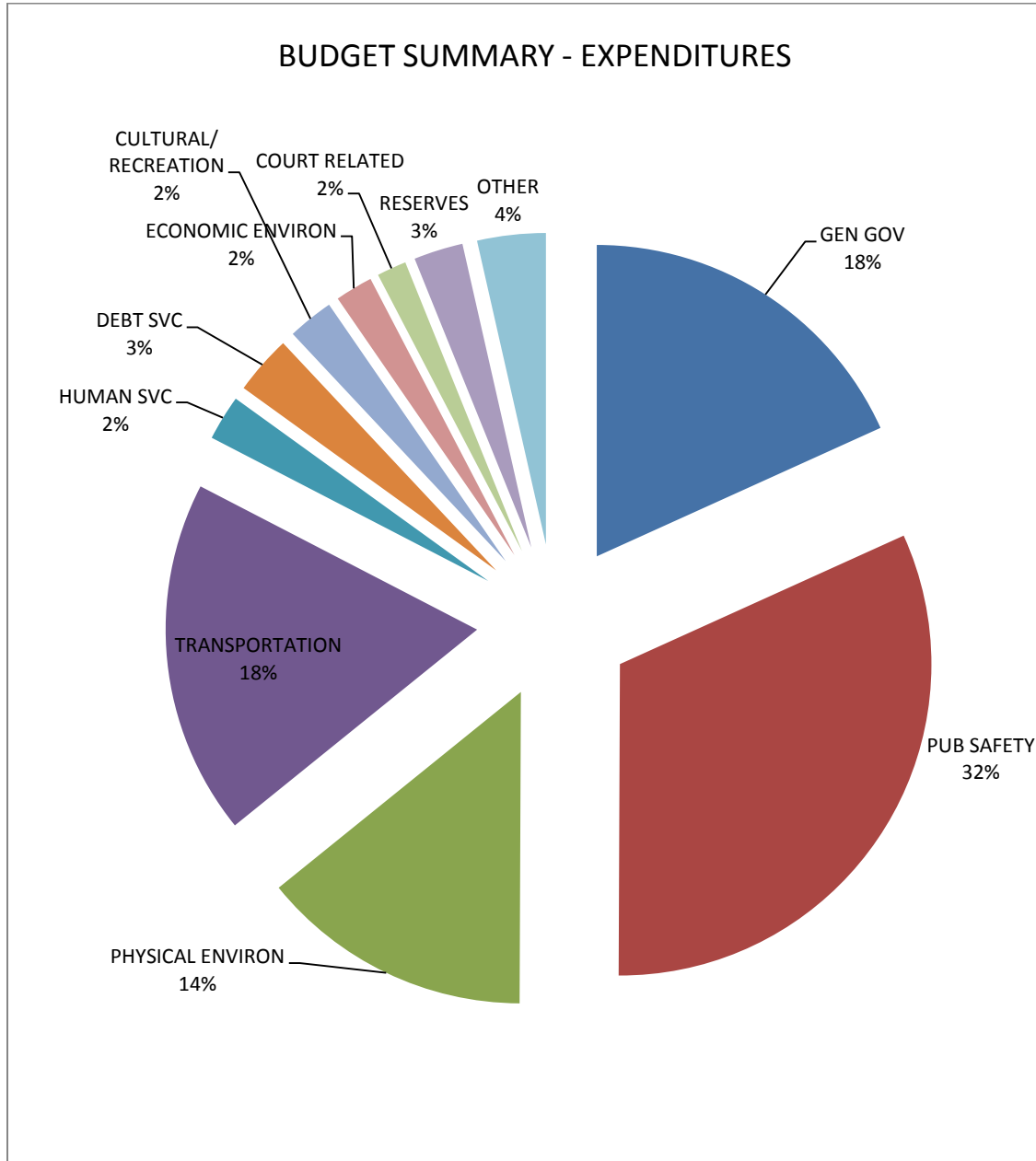
Transfers to the constitutional officers increased by \$964,855 – largely due to increased costs to the County of health insurance benefits in an effort to not increase costs to the employee, but also related to other increased Personal Services costs.

Reserves Increased by \$1,963,445. Increases in General Fund reserves are attributable to a planned increase in reserves to offset budgetary cuts to departments, carry over requests by the Sheriff, and emergency carry over needs related to Hurricane Irma. Additionally, the County increased reserves in the Better Place Plan Fund to sequester funds for future debt.

Budget Summary Charts



Budget Summary Charts (continued)



BUDGET SUMMARY

Millages per \$1,000	9.8892	1.1000				
	General Fund	Trans- portation Fund	Fire Taxing Unit (MSTU)	Other Special Rev. Funds	Enterprise Funds	Total Operating Funds
	Operating Budget					
Estimated Revenues						
Ad Valorem (Property) Taxes	32,804,511	0	3,214,232	0	0	36,018,743
Delinquent Ad Val Taxes	200,000	0	16,000	0	0	216,000
Sales and Use Tax	0	2,068,746	0	0	0	2,068,746
Other Taxes	438,877	0	0	300,000	0	738,877
Permits, Fees & Spcl Assmnts	381,100	3,000	0	449,750	10,536,797	11,370,647
Intergovernmental Revenues	8,358,141	2,305,731	176,000	2,523,969	2,090,909	15,454,750
Charges for Services	4,086,244	182,500	2,200	313,250	2,568,000	7,152,194
Fines and Forfeitures	53,150	0	0	102,535	0	155,685
Miscellaneous	398,384	0	1,000	31,028	156,000	586,412
<i>Subtotal</i>	<i>46,720,407</i>	<i>4,559,977</i>	<i>3,409,432</i>	<i>3,720,532</i>	<i>15,351,706</i>	<i>73,762,054</i>
Other Financing Uses						
Transfers In	50,000	375,000	0	330,095	1,160,000	1,915,095
Internal Services	0	0	0	0	0	0
Fund Balance Appropriation	1,579,910	1,156,439	0	3,070,842	738,812	6,546,003
Total Revenues and all other Financing Sources	48,350,317	6,091,416	3,409,432	7,121,469	17,250,518	82,223,152
Expenditures						
General Government	12,923,279	0	0	25,000	0	12,948,279
(a) Court System	310,100	0	0	1,482,430	0	1,792,530
Public Safety	27,876,230	0	3,276,819	2,264,201	0	33,417,250
Physical Environment	336,584	0	0	303,405	15,848,920	16,488,909
Transportation	30,000	5,412,239	0	524,175	177,139	6,143,553
Economic Environment	313,758	0	0	1,969,795	0	2,283,553
Human Services	2,742,340	0	0	0	0	2,742,340
Culture and Recreation	2,023,675	0	0	240,212	0	2,263,887
Debt Service	0	273,877	0	120,501	1,191,013	1,585,391
<i>Subtotal</i>	<i>46,555,966</i>	<i>5,686,116</i>	<i>3,276,819</i>	<i>6,929,719</i>	<i>17,217,072</i>	<i>79,665,692</i>
Other Financing Uses						
Transfers Out	883,926	30,300	83,547	50,000	13,446	1,061,219
Internal Services	0	0	0	0	0	0
Budgeted Reserves	910,425	375,000	49,066	141,750	20,000	1,496,241
Total Appropriated Expenditures and Reserves	48,350,317	6,091,416	3,409,432	7,121,469	17,250,518	82,223,152

BUDGET SUMMARY (CONTINUED)

	Debt Service Funds	Capital Projects Funds	Internal Services Funds	Total Non- Operating Funds	Total All Funds
Non-Operating Budget					
Estimated Revenues					
Ad Valorem (Property) Taxes	0	0	0	0	36,018,743
Delinquent Ad Val Taxes	0	0	0	0	216,000
Sales and Use Tax	0	6,752,050	0	6,752,050	8,820,796
Other Taxes	0	0	0	0	738,877
Permits, Fees & Spcl Assessments	161,228	0	0	161,228	11,531,875
Intergovernmental Revenues	0	9,859,056	0	9,859,056	25,313,806
Charges for Services	0	0	0	0	7,152,194
Fines and Forfeitures	0	0	0	0	155,685
Miscellaneous	0	30,000	0	30,000	616,412
<i>Subtotal</i>	<i>161,228</i>	<i>16,641,106</i>	<i>0</i>	<i>16,802,334</i>	<i>90,564,388</i>
Other Financing Uses					
Transfers In	872,520	0	248,010	1,120,530	3,035,625
Internal Services	0	0	9,457,356	9,457,356	9,457,356
Fund Balance Appropriation	79,320	7,142,417	0	7,221,737	13,767,740
Total Revenues and all other Financing Sources	1,113,068	23,783,523	9,705,366	34,601,957	116,825,109
Expenditures					
General Government	0	400,000	8,004,847	8,404,847	21,353,126
(a) Court System	0	0	0	0	1,792,530
Public Safety	0	3,724,452	0	3,724,452	37,141,702
Physical Environment	0	0	0	0	16,488,909
Transportation	5,500	15,376,982	0	15,382,482	21,526,035
Economic Environment	0	0	0	0	2,283,553
Human Services	0	0	0	0	2,742,340
Culture and Recreation	0	522,000	0	522,000	2,785,887
Debt Service	934,158	1,001,944	0	1,936,102	3,521,493
<i>Subtotal</i>	<i>939,658</i>	<i>21,025,378</i>	<i>8,004,847</i>	<i>29,969,883</i>	<i>109,635,575</i>
Other Financing Uses					
Transfers Out	0	1,972,520	1,886	1,974,406	3,035,625
Internal Services	0	0	1,163,633	1,163,633	1,163,633
Budgeted Reserves	173,410	785,625	535,000	1,494,035	2,990,276
Total Appropriated Expenditures and Reserves	1,113,068	23,783,523	9,705,366	34,601,957	116,825,109

REVENUE AND EXPENDITURE SUMMARY

FUND	FUND #	MILLAGE RATE	TOTAL REVENUE	INTER-FUND TRNSF IN	CASH FORWARD	TOTAL EXPEN-DITURES	INTER-FUND TRNSF OUT	RESERVES
GENERAL FUND	001	9.8892	48,350,317	50,000	1,579,910	48,350,317	883,926	910,425
SPECIAL REVENUE FUNDS								
TRANSPORTATION	101		6,091,416	375,000	1,156,439	6,091,416	30,300	375,000
FISHING	114		233,050		192,150	233,050		7,250
FIRE TAXING UNIT (MSTU)	118	1.1000	3,409,432		0	3,409,432	83,547	49,066
LAW ENFORCEMENT TRUST	119		110,000		89,950	110,000		10,000
LAW ENFORCEMENT								
EDUCATION	120		20,000		4,000	20,000		
COURT IMPROVEMENT	122		1,115,300		1,000,000	1,115,300		
DRIVER'S EDUCATION	124		45,000		25,875	45,000		
ARTICLE V COURT SUPPORT	125		64,978		18,948	64,978		
COURT TECHNOLOGY FUND	126		327,152		250,000	327,152		
CRIME PREVENTION	127		37,500		18,460	37,500		2,500
E 9-1-1 SYSTEM	130		839,194		558,944	839,194	50,000	
TOURIST DEVELOPMENT	131		360,500		60,200	360,500		60,000
COMMUNICATIONS								
IMPROVEMENT	132		183,751	126,400		183,751		
ECONOMIC DEVELOPMENT	133		203,695	203,695		203,695		
MISCELLANEOUS GRANTS	160		1,411,969			1,411,969		
CDBG PROGRAM INCOME	161		320,000			320,000		
INTERLACHEN LAKES								
ESTATES	162		258,675		53,675	258,675		5,000
WEST PUTNAM (MSBU)	163		180,875		68,285	180,875		25,000
LOCAL HOUSING ASSIST/								
SHIP	170		1,170,600		658,000	1,170,600		25,000
MSBU FUND	175		121,625		30,000	121,625		7,000
WASTEWATER UTILITIES	603		45,005		1,255	45,005		
WATER UTILITIES	606		32,600		1,100	32,600		
ILE LAKE ACCESS LOTS								
TRUST	607		40,000		40,000	40,000		
TOTAL SPECIAL REVENUE FUNDS			16,622,317	705,095	4,227,281	16,622,317	163,847	565,816

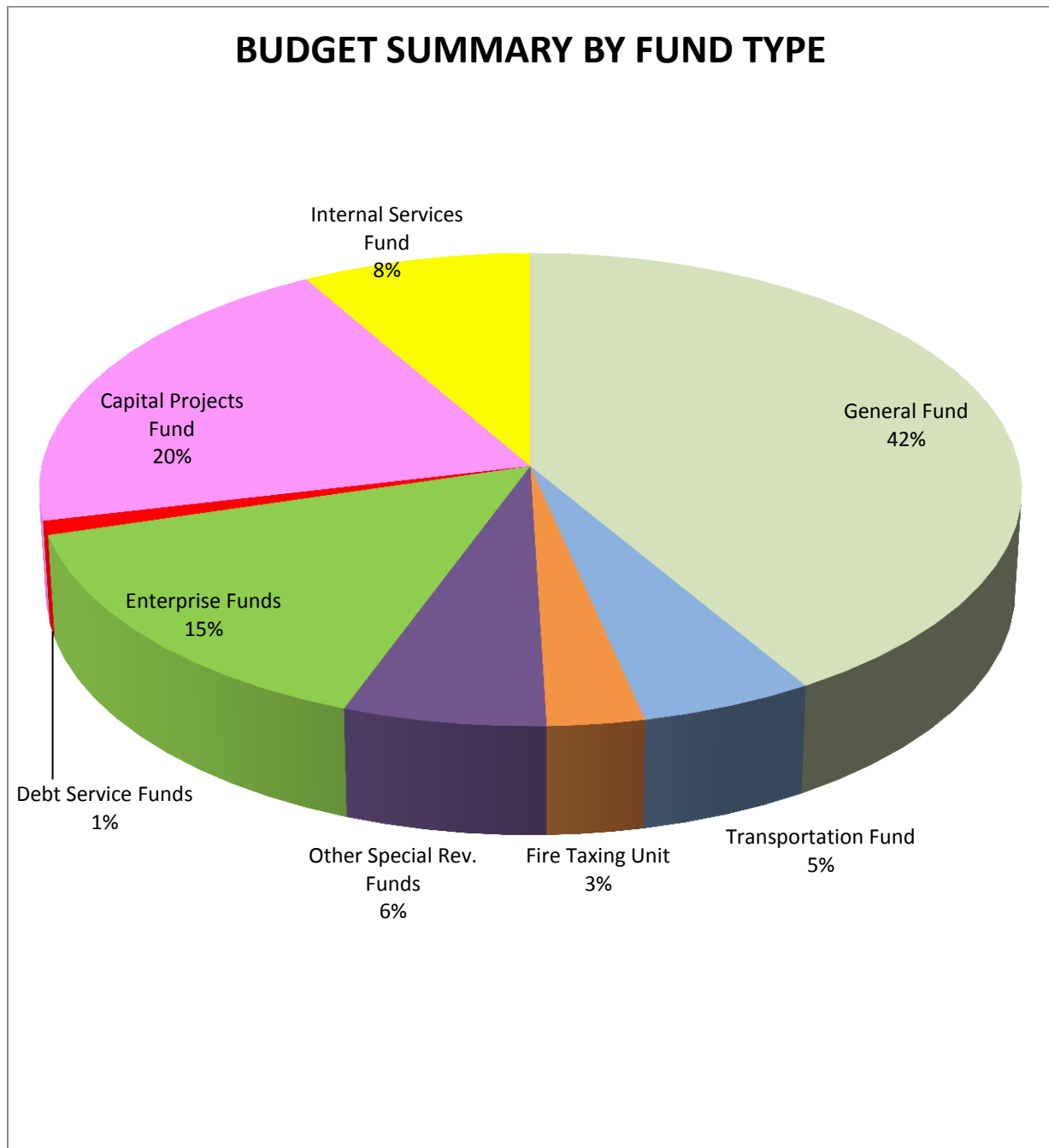
COMMENT: THE ABOVE BUDGET SUMMARY PROVIDES A LITTLE MORE DETAIL IN TERMS OF INDIVIDUAL FUNDS THAT MAKE UP THE LARGER "FUND TYPE" CATEGORIES (i.e., "ECONOMIC DEVELOPMENT" IS PART OF THE "SPECIAL REVENUE FUNDS" CATEGORY).

REVENUE AND EXPENDITURE BUDGET SUMMARY (CONCLUDED)

FUND	FUND #	MILLAGE RATE	TOTAL REVENUE	INTER-FUND TRNSF IN	CASH FORWARD	TOTAL EXPENDITURES	INTER-FUND TRNSF OUT	RESERVES
DEBT SERVICE FUNDS								
COUNTY JAIL DEBT SERVICE FUND	201		951,840	872,520	79,320	951,840	0	158,760
1994 MSBU SINKING FUND	212		161,228		0	161,228		14,650
TOTAL DEBT SERVICE FUNDS			1,113,068	872,520	79,320	1,113,068	0	173,410
CAPITAL PROJECTS FUNDS								
BETTER PLACE PLAN PROJECTS	301		11,905,847		6,267,417	11,905,847	1,972,520	785,625
ROAD & DRAINAGE PROJECTS	307		11,877,676		875,000	11,877,676		
TOTAL CAPITAL PROJECTS FUNDS			23,783,523	0	7,142,417	23,783,523	1,972,520	785,625
ENTERPRISE FUNDS								
WASTE MANAGEMENT	401		12,204,706		0	12,204,706	9,604	
PORT AUTHORITY	404		200,981		101,681	200,981	3,842	20,000
E. PUT. REGION WTR/WASTEWTR	405		4,844,831	1,160,000	637,131	4,844,831		
TOTAL ENTERPRISE FUNDS			17,250,518	1,160,000	738,812	17,250,518	13,446	20,000
INTERNAL SERVICE								
FLEET MAINTENANCE	501		1,165,519			1,165,519	1,886	
INSURANCE RESERVE	506		6,823,893	55,920		6,823,893		200,000
RISK MANAGEMENT	507		1,715,954	192,090		1,715,954		335,000
TOTAL INTERNAL SERVICE FUNDS			9,705,366	248,010	0	9,705,366	1,886	535,000
TOTAL - ALL FUNDS			116,825,109	3,035,625	1,376,774	116,825,109	3,035,625	2,990,276
TOTAL (LESS TRANSFERS)			<u>113,789,484</u>			<u>113,789,484</u>		

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

The chart below shows the relative sizes of the budget by fund type for FY2017/2018. Please see the glossary for further explanation on fund types shown below.



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

GENERAL FUND - REVENUES

DESCRIPTION	COUNTY- WIDE	NON COUNTY- WIDE	TOTAL
Ad Valorem Taxes	33,004,511		33,004,511
Local Half Cent Sales Tax	619,061	2,390,739	3,009,800
Racing Monies	446,500		446,500
Planning & Development Charges		475,000	475,000
Ambulance Charges	3,081,000		3,081,000
Other Fees/Charges	197,093	761,151	958,244
Court Fines	432	1,668	2,100
Other Miscellaneous Revenues	1,093,481	4,699,772	5,793,253
Debt Proceeds			
Cash Balance Forward	<u>324,958</u>	<u>1,254,952</u>	<u>1,579,910</u>
Total	38,767,035	9,583,282	48,350,317

GENERAL FUND - EXPENDITURES

DESCRIPTION	COUNTY- WIDE	NON COUNTY- WIDE	TOTAL
County Commissioners	4,000,093	217,100	4,217,193
Court Functions	185,100		185,100
Supervisor of Elections	901,000		901,000
Clerk	1,502,102		1,502,102
Property Appraiser	1,826,975		1,826,975
Sheriff	20,044,937		20,044,937
Planning/Dev./Codes/Animal Control		2,144,915	2,144,915
Ambulance Services	5,402,723		5,402,723
Debt Service	55,000		0
Other Departments	11,159,947		11,214,947
Reserves	<u>187,258</u>	<u>723,167</u>	<u>910,425</u>
Total	45,265,135	3,085,182	48,350,317

DIFFERENCE - GENERAL FUND
(REVENUES - EXPENDITURES)

(6,498,100) 6,498,100

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

TRANSPORTATION FUND - REVENUES

DESCRIPTION	COUNTY-WIDE	NON COUNTY- WIDE	TOTAL
Local Option Gas Tax		1,689,953	1,689,953
County Ninth Cent Gas Tax	378,793		378,793
State Revenue Sharing	67,830	307,170	375,000
Constitutional Gas Tax	1,289,555		1,289,555
County Gas Tax	569,176		569,176
Other Miscellaneous Revenues	242,982	14,518	257,500
Cash Balance Forward & Transfers In	314,989	1,216,450	1,531,439
Total	2,863,325	3,228,091	6,091,416

TRANSPORTATION FUND - EXPENDITURES

DESCRIPTION	COUNTY-WIDE	NON COUNTY- WIDE	TOTAL
Admin/Engineering/Contracts	963,552	963,552	1,927,103
Road & Bridge Maintenance	1,879,507	1,879,507	3,759,013
Transfers	30,300		30,300
Reserves	77,131	297,869	375,000
Total	2,950,489	3,140,927	6,091,416

DIFFERENCE - TRANSPORTATION FUND

(REVENUES - EXPENDITURES)	(87,164)	87,163
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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 \$6,498,100 (in the General Fund - see the bottom of page B-9), it can be concluded that county-wide revenues are being properly used for county-wide expenditures.

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	\$233,050		\$233,050
Fire Taxing Unit		\$3,409,432	3,409,432
Law Enforce Trust Fund	110,000		110,000
Law Enforce Education Fund	20,000		20,000
Court Improvement Fund	1,115,300		1,115,300
Driver's Education Fund	45,000		45,000
Article V Court Support	64,978		64,978
Court Technology Fund	327,152		327,152
Crime Prevention Fund	37,500		37,500
E 9-1-1 System Fund	839,194		839,194
Tourist Development Fund	360,500		360,500
Communications Improvement Fund	183,751		183,751
Economic Development Fund	203,695		203,695
Miscellaneous Grants Fund	1,411,969		1,411,969
CDBG Program Income	320,000		320,000
Interlachen Lakes Estates MSBU		258,675	258,675
West Putnam MSBU Fund		180,875	180,875
Local Housing Assistance Trust Fd	1,170,600		1,170,600
MSBU Fund		121,625	121,625
E. Putnam Water/Wastewtr Grant		0	0
Wastewater Utilities Fund		45,005	45,005
Water Utilities Fund		32,600	32,600
ILE Lake Access Lots Trust Fund		40,000	40,000
ENTERPRISE FUNDS			
Waste Management Fund	8,952,277	3,252,429	12,204,706
Port Authority Fund	200,981		200,981
E. Putnam Water/Wastewtr Utility		4,844,831	4,844,831
Total	\$15,595,947	\$12,185,472	\$27,781,419

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	233,050		233,050
Fire Taxing Unit		3,409,432	3,409,432
Law Enforce Trust Fund	110,000		110,000
Law Enforce Education Fund	20,000		20,000
Court Improvement Fund	1,115,300		1,115,300
Driver's Education Fund	45,000		45,000
Article V Court Support	64,978		64,978
Court Technology Fund	327,152		327,152
Crime Prevention Fund	37,500		37,500
E 9-1-1 System Fund	839,194		839,194
Tourist Development Fund	360,500		360,500
Communications Improvement Fund	183,751		183,751
Economic Development Fund	203,695		203,695
Miscellaneous Grants Fund	1,411,969		1,411,969
CDBG Program Income	320,000		320,000
Interlachen Lakes Estates MSBU Fd		258,675	258,675
West Putnam MSBU Fund		180,875	180,875
Local Housing Assistance Trust Fd	1,170,600		1,170,600
MSBU Fund		121,625	121,625
Wastewater Utilities Fund		45,005	45,005
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ILE Lake Access Lots Trust Fund		40,000	40,000
ENTERPRISE FUNDS			
Waste Management Fund	8,952,277	3,252,429	12,204,706
Port Authority Fund	200,981		200,981
E. Putnam Water/Wastewtr Utility		4,844,831	4,844,831
Total	15,595,947	12,185,472	27,781,419

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	951,840		
1994 MSBU Sinking Fund		161,228	161,228
CAPITAL IMPROVEMENT FUNDS			
Better Place Plan Projects Fund		11,905,847	11,905,847
Road Projects Fund	10,734,056	1,143,620	11,877,676
INTERNAL SERVICE/ TRUST FUNDS			
Fleet Maintenance Fund	1,165,519		1,165,519
Insurance Reserve Fund	6,823,893		6,823,893
Risk Management Fund	1,715,954		1,715,954
Total	21,391,262	13,210,695	33,650,117

OTHER FUNDS - NON OPERATING BUDGET - EXPENDITURES

FUNDS	COUNTY-WIDE	NON COUNTY-WIDE	TOTAL
DEBT SERVICE FUNDS			
County Jail Sinking Fund	951,840		
1994 MSBU Sinking Fund		161,228	161,228
CAPITAL IMPROVEMENT FUNDS			
Better Place Plan Projects Fund		11,905,847	11,905,847
Road Projects Fund	10,734,056	1,143,620	11,877,676
Capital Projects Fund			0
INTERNAL SERVICE/ TRUST FUNDS			
Fleet Maintenance Fund	1,165,519		1,165,519
Insurance Reserve Fund	6,823,893		6,823,893
Risk Management Fund	1,715,954		1,715,954
Total	21,391,262	13,210,695	33,650,117
DIFFERENCE - OTHER FUNDS (REVENUES - EXPENDITURES)	0	0	
DIFFERENCE - ALL FUNDS (REVENUES - EXPENDITURES)	(6,585,263)	6,585,263	

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General Fund

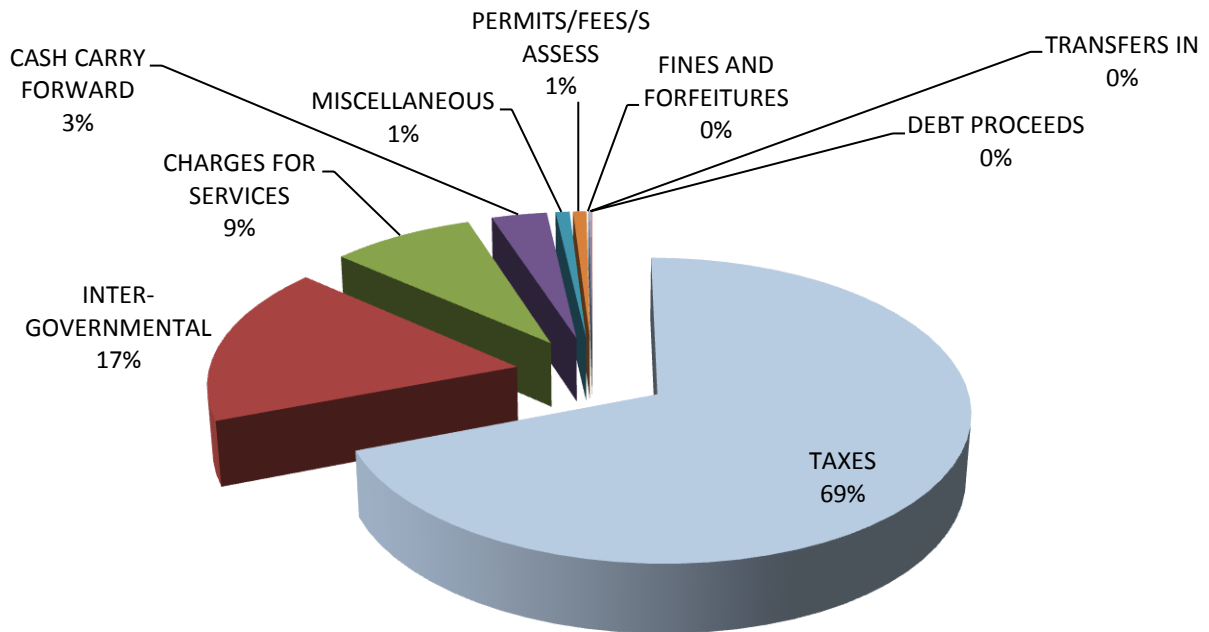
The GENERAL FUND is used to account for all financial resources not specifically required to be accounted for in another fund.

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

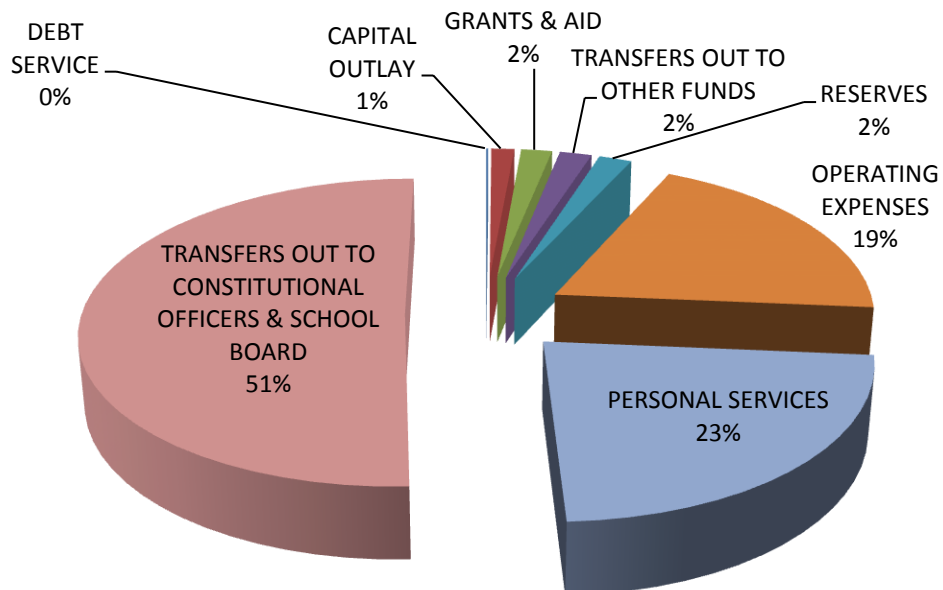
The main Expenditure category is Personal Services (Personnel), followed by Operating Expenses. Other categories include Capital Outlay, Debt Service, and Reserves.

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

GENERAL FUND REVENUES BY SOURCE

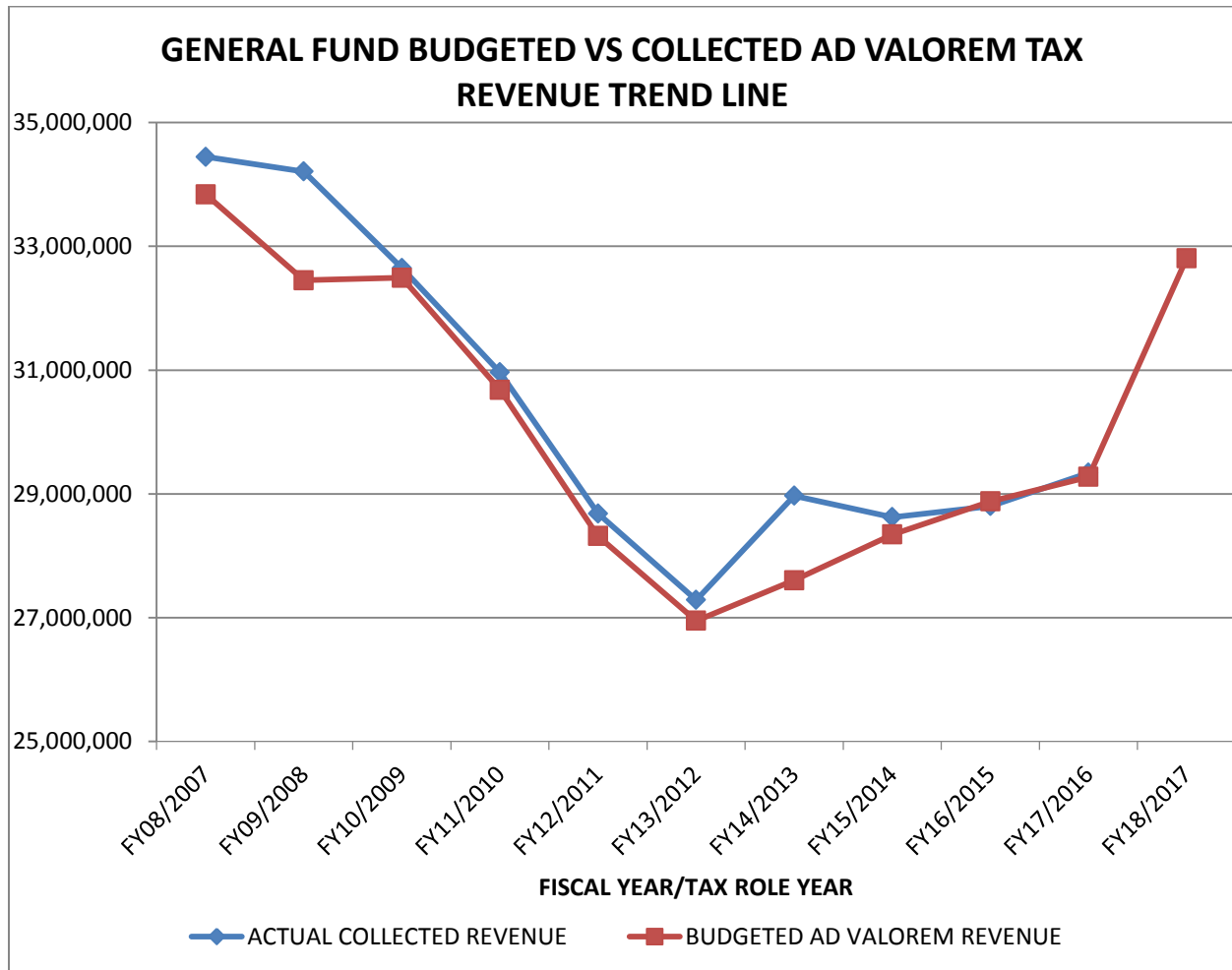


GENERAL FUND EXPENDITURES BY CATEGORY

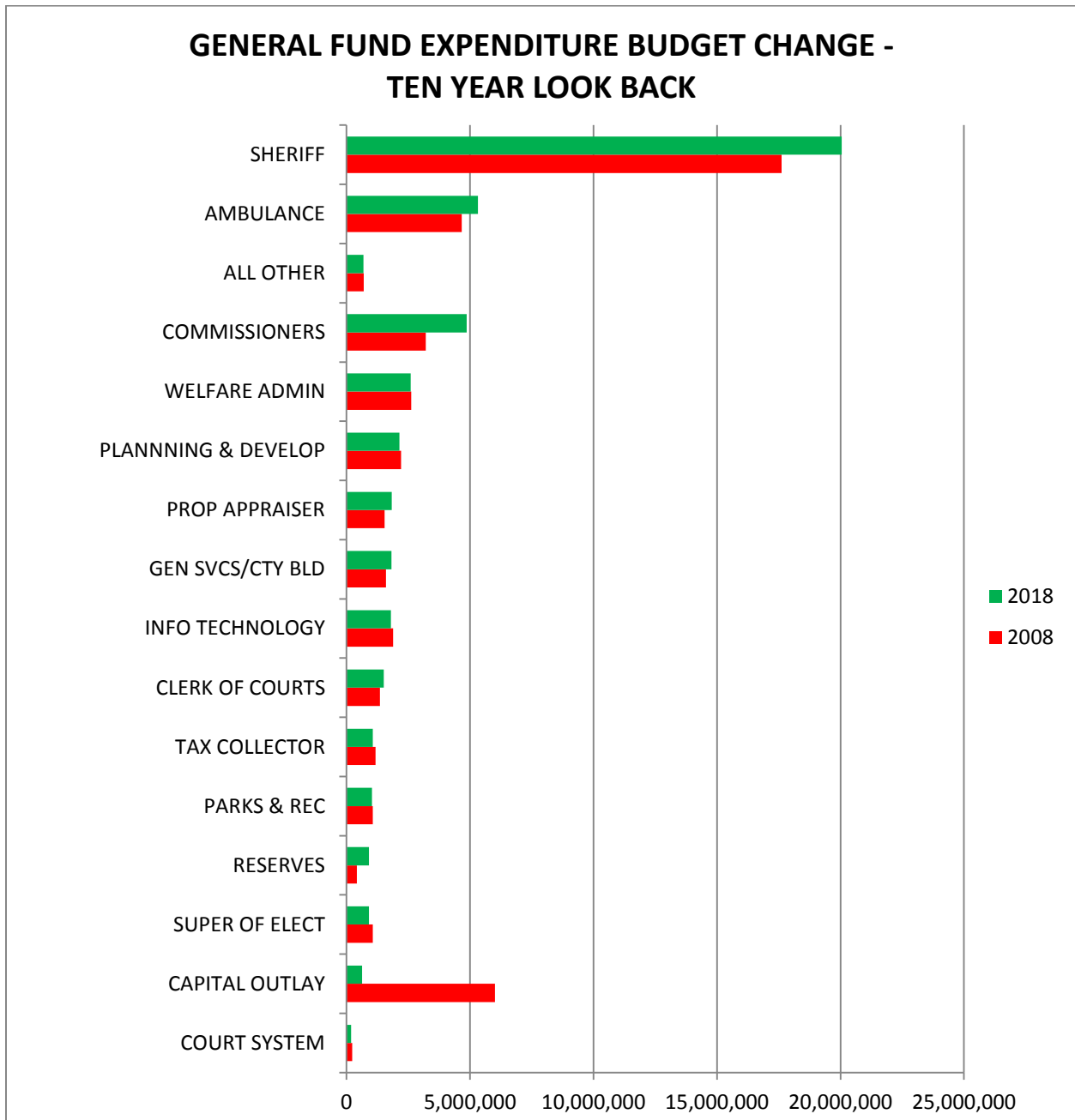


Putnam County Board of County Commissioners Budget Book FY17/18 Section C

Fund:	001-0000	General		
	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
REVENUE SUMMARY:				
Ad Valorem (Property) Taxes	28,429,883	28,450,762	29,107,952	32,804,511
Delinquent Ad Valorem (Property) Taxes	193,454	352,481	166,250	200,000
Communications Services Tax	506,707	436,444	482,092	438,877
Business Licenses	42,750	39,054	35,000	0
Permits/Fees/Spec Assess	406,926	417,209	378,350	381,100
Local 1/2 Cent Sales Tax	2,554,085	2,740,726	2,714,945	3,009,800
State Racing Monies	446,500	446,500	446,500	446,500
School Board - Officer Reimb.	408,280	396,015	393,490	393,490
Federal Grants	254,758	225,019	219,276	306,816
State Grants	31,450	33,012	256,244	282,468
State Revenue Sharing	1,253,072	1,273,511	1,179,227	1,215,067
State Aid to Fiscally Constrained Counties	2,740,764	2,569,770	2,600,000	2,600,000
Other Intergovernmental	113,992	107,599	106,000	104,000
Ambulance (EMS) Services	3,207,959	3,378,077	3,137,500	3,081,000
Excess fees - Tax Collector	157,995	157,492	95,744	95,744
Excess fees - Sheriff	309,452	617,626	150,000	150,000
Excess fees - Clerk of Courts	210,114	107,156	20,000	20,000
Excess fees - Elections Supvr	53,344	17,585	15,000	15,000
Excess fees - Property Appr.	179,383	110,220	25,000	125,000
Other Charges for Services	586,174	656,873	623,300	599,500
Fines and Forfeitures	43,418	44,748	47,250	53,150
Miscellaneous Revenue	528,451	454,719	389,484	398,384
Subtotal	42,658,911	43,032,598	42,588,604	46,720,407
Other Financing Uses				
Transfers In	500,000	785,010	0	50,000
Cash Carry Forward	0	0	4,471,990	1,579,910
Total Revenue	43,158,911	43,817,608	47,060,594	48,350,317



Because some tax payers take advantage of discounts allowed for early payment of taxes, and some do not pay at all (thereby becoming delinquent), only 95% of the maximum possible annual ad valorem taxes (based on the tax role) are budgeted. Delinquent taxes vary and are budgeted by conservative estimate. Normally, the actual regular taxes collected plus the delinquent taxes collected will slightly exceed the budgeted amounts. Increased Tax Collector efforts to collect delinquent taxes have also contributed to the 'overages' in many years. The declining slope of the lines above, in the first half of the last decade, reflect declining property values associated with the recession with a steady millage rate. The upward slope of the past five years can be attributed to the slow recovery coupled with tax increases necessary to maintain government services.



The bar graph above shows the areas of budgetary change in the General Fund between the FY2007/2008 General Fund Budget and the FY2017/2018 General Fund Budget. The Sheriff's Budget, which includes County Jail operations, consistently represents the largest budget. Efforts to economize through efficiencies have allowed departments to have minimal increases, and in some cases decreases, in the past decade. Rigid departmental budgeting has created the need for a larger Reserve. Of special note: Planning & Development's 2008 budget did not include the Animal Services Division. Even with the inclusion of a new division for the past several years, their FY2017/2018 is less than it was in FY2007/2008.

DEPARTMENT FUNCTIONS - BOARD OF COUNTY COMMISSIONERS

DEPARTMENT -----	FUNCTIONS -----
County Commissioners	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.
001 - 2101	
Other Constitutional Officers	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).
001 - 2101	

Putnam County Board of County Commissioners Budget Book FY17/18 Section C

Fund:	001-0000	General Fund		
Associated Department:	001-2101	Board of County Commissioners		
Description:	The Board of County Commissioners, as elected officials (five in number), are responsible for setting the policies and approving the directives under which the County operates, and for approving the funding required to conduct these operations. The BoCC formally meets the second and fourth Tuesday of each month to conduct County business.			
Budget Summary: Board of County Commissioners				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expenditures				
General Government	4,364,165	4,291,954	4,519,010	4,665,973
(a) Court System	169,475	142,580	147,050	145,000
Public Safety	270,668	306,955	351,116	354,616
Physical Environment	2,500	0	2,500	0
Transportation	30,000	30,000	30,000	30,000
Economic Environment	198,927	206,171	212,000	207,100
Culture and Recreation	8,000	4,500	4,000	0
Other Financing Uses				
Transfers Out	288,164	759,878	1,220,674	316,606
Total Expenditures	5,331,899	5,742,038	6,486,350	5,719,295
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	380,906	375,626	383,794	407,740
Operating Expenditures	906,006	878,908	1,018,266	1,024,916
Tax Collector Fees	1,085,934	1,057,665	1,060,000	1,060,000
Insurance - Risk Management	646,256	646,256	851,199	921,738
Capital Outlay	3,220	1,272	7,500	7,500
Grants & Aid	289,095	289,406	298,168	277,768
Transfers to Constitutional/Oth Gov't.				
Clerk of Courts	1,531,393	1,532,102	1,445,824	1,502,102
School Board	200,925	200,925	200,925	200,925
Transfers Out	288,164	759,878	1,220,674	316,606
Total	5,331,899	5,742,038	6,486,350	5,719,295
Full Time Equivalents (FTEs)	5	5	5	5
Positions				
County Commissioner District 1	1	1	1	1
County Commissioner District 2	1	1	1	1
County Commissioner District 3	1	1	1	1
County Commissioner District 4	1	1	1	1
County Commissioner District 5	1	1	1	1

Fund:	001-0000	General Fund			
Associated Department:	001-2101	Tax Collector			
Description:	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.				
Budget Summary: Tax Collector					
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18	
Expenditures					
General Government	1,085,934	1,057,665	1,060,000	1,060,000	
Total Expenditures	1,085,934	1,057,665	1,060,000	1,060,000	
Detailed Budget of Expenditures					
Category					
Operating Expenditures	1,085,934	1,057,665	1,060,000	1,060,000	
Total	1,085,934	1,057,665	1,060,000	1,060,000	

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Fund:	001-0000	General Fund		
Associated Department:	001-2101	Clerk of Courts		
Description:	Responsible for both County and Circuit Court administration. Also provides financial and accounting services to the Board of County Commissioners.			
Budget Summary: Clerk of Courts				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
<u>Expenditures</u>				
Other Financing Uses				
Transfers out to Constitutional Officer	1,531,393	1,532,102	1,445,824	1,502,102
Total Expenditures	1,531,393	1,532,102	1,445,824	1,502,102

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Fund:	001-0000	General		
Associated Department:	001-2104	County Attorney		
Description:	Provides the County with legal advice and other legal services as required.			
Budget Summary: County Attorney				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expenditures				
General Government	257,599	327,942	231,937	243,780
Total Expenditures	257,599	327,942	231,937	243,780
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	247,814	317,174	220,046	232,424
Operating Expenditures	9,785	10,768	11,891	11,356
Total	257,599	327,942	231,937	243,780
Full Time Equivalents (FTEs)	2	2.5	2	2
Positions				
County Attorney	1	1	1	1
Legal Secretary	1	1	1	1
In September 2015, a new County Attorney was hired. The retiring County Attorney remained on staff through March of 2016.				

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Fund:	001-0000	General Fund		
Associated Department:	001-2105	County Administration		
Description:	Responsible for the administration and supervision of all departments under the Board of County Commissioners, and for the adminisitration of affairs under the Board's jurisdiction, carrying out their directives and policies on a day-to-day basis.			
Budget Summary: County Administrator				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expenditures				
General Government	455,992	517,820	551,767	535,401
Total Expenditures	455,992	517,820	551,767	535,401
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	452,354	512,168	514,717	498,851
Operating Expenditures	3,638	5,652	37,050	36,550
Total	455,992	517,820	551,767	535,401
Full Time Equivalents (FTEs)	5.2	5.6	5.6	5
Positions				
County Administrator	1	1	1	1
Deputy County Administrator/Budget Officer	0.6	1	1	1
Legislative & Information Coordinator	1	1	1	0.25
Budgetary Specialist/Position TBD				0.75
Administrative/Executive Assistant	1	1	1	1
MSBU Assessment Coordinator	1	1	1	
Receptionist (unfunded)	0.6	0.6	0.6	
Receptionist/Commissioner Asst/Position TBD				1

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Fund:	001-0000	General Fund		
Associated Department:	001-2321	Courts Administration		
	001-2322	Circuit Court		
	001-2326	State Attorney		
	001-2327	Public Defender		
	001-2328	Guardian ad Litem		
	001-2333	Drug Court Grant		
	001-2336	Court Technology Support		
Budget Summary: Courts				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expenditures				
General Government	0	0	0	20,000
(a) Court System	166,129	164,098	184,270	145,100
Other Financing Uses				
Transfers Out	74,607	0	20,000	20,000
Total Expenditures	240,736	164,098	204,270	185,100
Detailed Budget of Expenditures				
Department by Category				
Courts Administration				
Operating Expenses	455	2,169	3,000	7,000
Circuit Court				
Operating Expenses	0	0	2,500	2,500
State Attorney				
Operating Expenses	9,559	7,110	11,500	8,500
Public Defender				
Operating Expenses	2,771	766	8,720	8,720
Guardian ad Litem				
Operating Expenses	7,509	7,055	7,350	6,250
Drug Court Grant				
Personnel Services	61,374	55,554	64,850	57,530
Operating Expenses	84,295	90,897	86,200	74,450
Transfers	74,607	0	20,000	20,000
Subtotal	220,276	146,451	171,050	151,980
Court Technology Support				
Operating Expenses	166	547	150	150
Total	240,736	164,098	204,270	185,100

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Fund:	001-0000	General Fund		
Associated Department:	001-2551	Information Technology		
Description:	Provides data processing services, including centralized equipment purchasing, programming, and maintenance of computer hardware/software, to other County departments and agencies.			
Budget Summary: Information Technology				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expenditures				
General Government	1,724,511	1,722,496	1,811,999	2,013,731
Total Expenditures	1,724,511	1,722,496	1,811,999	2,013,731
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	1,080,809	1,124,717	1,016,915	1,165,091
Operating Expenditures	543,730	429,203	452,488	628,240
Capital Outlay	99,972	168,576	342,596	165,400
Debt Service				55,000
Total	1,724,511	1,722,496	1,811,999	2,013,731
Full Time Equivalents (FTEs)	18	18	16	18
Positions				
Information Technology Director	1	1	1	1
Group Manager--IT	1	1		
Computer Network Engineer	1	1	1	1
System Administrator			1	1
IT Project Coordinator	1	1	1	1
Programmer/Analyst--Web Master	1	1	1	1
Web Developer	1	1	1	1
Programmer/Analyst	1	1	1	1
GIS Progammer/Analyst II	2	1	1	1
Help Desk Technician		1	1	
System Analyst/Lead Tech				1
PC Specialists (FY18-80% of 5 positions)	4	4	3	4
E911 Coord./GIS Anal. (pd frm E911 Fd.)	1			
GIS Analyst/GIS Anal. II		1	2	2
Network Administrator	1	1	1	1
I-Series Administrator/Developer	1	1	1	1
Document Control Clerk				1
E-911 Field Address Tech (pd frm E911 Fd.)	1	1		
E-911 GIS Tech (pd frm E911 Fd.)	1	1		

Fund:	001-0000	General Fund		
Associated Department:	001-2552	Human Resources		
Description:	Responsible for development, maintenance, and coordination of all matters relating to County personnel and employee benefit programs.			
Budget Summary: Human Resources				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expenditures				
General Government	247,666	265,679	267,681	228,006
Other Financing Uses				
Transfers Out	55,032	52,975	55,920	55,920
Total Expenditures	302,698	318,654	323,601	283,926
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	208,271	229,395	227,277	182,781
Operating Expenditures	39,395	36,284	40,404	45,225
Transfers Out	55,032	52,975	55,920	55,920
Total	302,698	318,654	323,601	283,926
Full Time Equivalents (FTEs)	3	3.6	3.6	2.5
Positions				
HR Director (10% moved to Ins Fd)	1	1	1	0.9
Senior Human Resources Specialist	1	1	1	1
Human Resources Assistant	0	0.6	0.6	0.6
Benefits Specialist (moved to Ins Fd)	1	1	1	0

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Fund:	001-0000	General Fund		
Associated Department:	001-2553	General Services--Buildings and Grounds		
Description:	Provide buildings and grounds maintenance and minor construction for all County owned and leased buildings and associated grounds.			
Budget Summary: General Services--Buildings and Grounds				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expenditures				
General Government	1,536,931	1,489,961	1,824,912	1,838,222
Total Expenditures	1,536,931	1,489,961	1,824,912	1,838,222
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	290,981	272,127	288,462	301,772
Operating Expenditures	1,245,933	1,217,834	1,516,450	1,516,450
Capital Outlay	17	0	20,000	20,000
Total	1,536,931	1,489,961	1,824,912	1,838,222
Full Time Equivalents (FTEs)	6	6.5	6.5	6.5
Positions				
Building and Grounds Supervisor	1	1	1	1
Tradesworkers	5	5	5	5
General Services Assistant	0	0.5	0.5	0.5

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Fund:	001-0000	General Fund		
Associated Department:	001-2554	Welfare Administration		
Description:	Responsible for the direction of County welfare programactivities, including the interviewing of applicants, determination of benefit eligibility, verification and approval of payments, and referral to other programs when applicable.			
Budget Summary: Welfare Administration				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expenditures				
Human Services	2,277,417	2,519,241	2,107,869	2,597,870
Total Expenditures	2,277,417	2,519,241	2,107,869	2,597,870
Detailed Budget of Expenditures & FTEs				
Category				
Operating Expenditures	1,620,870	1,855,584	1,539,524	2,029,525
Grants & Aid	656,547	663,657	568,345	568,345
Total	2,277,417	2,519,241	2,107,869	2,597,870
Programs				
Operating Expenditures				
Medicaid	1,316,937	1,567,860	1,220,000	1,727,137
HCRA Expenses	290,560	271,347	291,024	291,888
Grants & Aids:				
County Health Dept.	240,000	240,000	229,200	229,200
Well Florida Council	2,000		2,000	2,000
Stewart Marchman	215,300	233,242	150,000	150,000
Meridian Behavior	40,000	40,000	48,533	48,533
Baker Act Transport	135,635	126,803	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
Putnam Family Fitness Center	10,000	10,000	10,000	10,000
PED-Child Protestion Program	3,000		8,500	
Pauper Expenses	10,373	16,377	20,000	10,500
Total	2,277,417	2,519,241	2,107,869	2,597,870

Fund:	001-0000	General Fund		
Associated Department:	001-2558	General Services--Purchasing		
Description:	Responsible for the procurement of supplies, equipment, and services for County government. Purchasing maintains the County inventory of fixed assets and processes; prepares and manages requests for proposals/bids; oversees the County custodial services.			
Budget Summary: General Services--Purchasing				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expenditures				
General Government	209,950	181,669	198,487	202,964
Total Expenditures	209,950	181,669	198,487	202,964
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	198,741	174,515	186,087	194,814
Operating Expenditures	11,209	7,154	12,400	8,150
Total	209,950	181,669	198,487	202,964
Full Time Equivalents (FTEs)	4	3.5	3.5	3.5
<i>Positions</i>				
General Services Director	1	1	1	1
Senior Staff Assistant	1	1	1	1
Senior Buyer	1	1	1	1
Storekeeper	1			
General Services Assistant		0.5	0.5	0.5

Fund:	001-0000	General Fund		
Associated Department:	001-2991	Veteran Services		
Description:	Provides assistance to all military veterans in obtaining Veterans Administration and other Federal benefits for which they might qualify.			
Budget Summary: Veteran Services				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expenditures				
Economic Environment	105,563	99,385	103,836	106,658
Total Expenditures	105,563	99,385	103,836	106,658
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	95,901	89,330	90,253	93,614
Operating Expenditures	9,662	10,055	13,583	13,044
Total	105,563	99,385	103,836	106,658
Full Time Equivalents (FTEs)	2	2	2	2
<i>Positions</i>				
Veteran Services Director	1	1	1	1
Senior Veteran Counselor	1	1	1	1

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Fund:	001-0000	General Fund		
Associated Department:	001-3440	Planning and Development-- Building & Inspections		
Description:	Issues permits for all aspects of construction and conducts related inspections. Reviews plans to ensure compliance with all applicable codes and ordinances. Provides enforcement of County ordinances. Provides for certifications of contractors.			
Budget Summary: Planning & Development--Building & Inspections				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget	Adopted Budget
Expenditures				
Public Safety	1,005,007	1,055,850	1,066,578	1,002,207
Total Expenditures	1,005,007	1,055,850	1,066,578	1,002,207
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	914,787	962,061	972,687	914,316
Operating Expenditures	90,220	93,789	93,891	87,891
Total	1,005,007	1,055,850	1,066,578	1,002,207
Full Time Equivalent (FTEs)	19	19	18	16.17
<i>Positions</i>				
Building Official	1	1	1	1
Chief Building Inspector	1	1	1	0
Office Administrator	1	1	1	1
Permit Coordinator	1	1	1	1
Chief Plans Examiner	1	1	1	0
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
Plans Examiner	1	1	1	1
Permit Specialists I / II	7	7	6	5
Staff Assistant I	1	1	1	1.17
Compliance Administrator	1	0	0	0
Compliance Specialist	0	1	1	1
Assistant Building Official	0	0	0	1

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Fund:	001-0000	General Fund		
Associated Department:	001-3441	Planning and Development--Zoning & Administration		
Description:	With assistance of professional consultants, prepares and updates mandated County Comprehensive Land Use Plan and related regulations. Administers all aspects of rezonings, variances, special exceptions, etc. Provides zoning information and maps.			
Budget Summary: Planning & Development--Zoning & Administration				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expenditures				
General Government	482,335	449,768	479,464	447,227
Total Expenditures	482,335	449,768	479,464	447,227
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	375,187	375,361	371,509	349,072
Operating Expenditures	107,148	74,407	107,955	98,155
Total	482,335	449,768	479,464	447,227
Full Time Equivalents (FTEs)	5	5	5.14	4.6
Positions				
Planning and Development Director	1	1	1	1
Planning Manager	1	1	1	1
Senior Planners (reflects temporary unfunding in latter two years)	2	2	1.14	0.6
Planner II	1	1	1	1
Permit Specialists I	0	0	1	1

Fund:	001-0000	General Fund		
Associated Department:	001-3442	Planning and Development-- Code Enforcement		
Description:	Provides enforcement of County Ordinances and provides support to Code Enforcement/ the Code Enforcement Board.			
Budget Summary: Planning & Development--Code Enforcement				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expenditures				
Public Safety	219,457	242,008	238,373	241,420
Total Expenditures	219,457	242,008	238,373	241,420
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	133,334	167,327	166,398	180,495
Operating Expenditures	86,123	74,681	71,975	60,925
Total	219,457	242,008	238,373	241,420
Full Time Equivalents (FTEs)	4	4	4	4
Positions				
Codes Enforcement Officer	2	2	2	2
Enforcement Division. Mgr	1	1	1	1
Staff Assistant	1	1	1	1

Fund:	001-0000	General Fund		
Associated Department:	001-3445	Planning and Development--Animal Control		
Description:	Provides enforcement of County Ordinances and provides support to the Animal Control Board.			
Budget Summary: Planning & Development--Animal Services				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expenditures				
Public Safety	383,560	387,304	464,100	454,061
Total Expenditures	383,560	387,304	464,100	454,061
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	294,276	270,599	316,500	330,861
Operating Expenditures	89,284	116,705	147,600	123,200
Total	383,560	387,304	464,100	454,061
Full Time Equivalents (FTEs)	7	8	8	8
Positions				
Animal Control Supervisor		1	1	1
Animal Control Officer	5	5	6	5
Shelter Attendant	1	1	1	2
Staff Assistant	1	1	0	0

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Fund:	001-0000 General Fund			
Associated Department:	001-3991, Emergency Services, 001-3994 SQG Assessment			
Description:	Planning and coordination for emergencies and/or disasters. Promulgates plans which assign repsonsibilities 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 Small Quantity Generator (SQG) hazardous materials program. Role reassigned in mid FY17: Monitors and coordinates the operations of the County's 18 Volunteer Fire Departments.			
Budget Summary: Emergency Services				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expenditures				
Public Safety	461,124	392,841	499,711	376,266
Total Expenditures	461,124	392,841	499,711	376,266
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	362,756	317,631	392,264	236,344
Operating Expenditures	98,368	70,947	97,447	94,922
Capital Outlay	0	4,263	10,000	45,000
Total	461,124	392,841	499,711	376,266
Full Time Equivalents (FTEs)	5.67	6.67	6.17	4
Positions-3991				
Chief Disaster Preparedness	1	1	1	1
Emerg. Mgmt Preparation Coord.	1	1	1	
Senior Staff Assistant	1	1	1	1
System Supp Specialist	0.5	0.5		
Computer System Administration	0.67	0.67	0.67	
Emergency Mgmt Log/PI Co		1	0.5	
Health & Safety Specialist (other 1/2 in Fire Fund)			0.5	0.5
Positions-3994				
Fire Marshall/SQG Coordinator (other 1/2 in Fire Fund)	0.5	0.5	0.5	0.5
Fire/Hazard Waste Inspector	1	1	1	1

Fund:	001-0000	General Fund			
Associated Department:	001-4212	Mosquito Control			
Description:	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.				
Budget Summary: Mosquito Control					
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget	Adopted Budget	
Expenditures					
Human Services	88,053	51,937	114,270	144,470	
Total Expenditures	88,053	51,937	114,270	144,470	
Detailed Budget of Expenditures & FTEs					
Category					
Operating Expenditures	88,053	51,937	114,270	144,470	
Total	88,053	51,937	114,270	144,470	
Full Time Equivalents (FTEs)		Services Contracted Out			

Fund:	001-0000	General Fund		
Associated Department:	001-5105	Emergency Medical Services		
Description:	Provides emergency medical rescue service (EMS) or, in other words, ambulance services, throughout the County.			
Budget Summary: Emergency Medical Services				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expenditures				
Public Safety	5,961,702	5,246,041	5,335,989	5,402,723
Total Expenditures	5,961,702	5,246,041	5,335,989	5,402,723
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	4,659,452	4,405,932	4,445,838	4,539,440
Operating Expenditures	767,487	677,023	805,151	778,283
Capital Outlay	534,763	163,086	85,000	85,000
Total	5,961,702	5,246,041	5,335,989	5,402,723
Full Time Equivalents (FTEs)	63.5	68.25	68.5	67.85
Positions				
Medical Director (also paid from Fire Fd)	0.5	0.25	0.35	0.35
EMS Chief	1	1	1	
Chief of Fire & EMS (also paid from Fire Fd)				0.5
Captains/Shift Supervisor **	6	6	6	6
Lieutenants/Crew Chief **	4	6	6	6
Paramedics/EMT **	29	29	29	29
Battalion Chiefs **	4	3	3	3
Emergency Medical Technicians **	15	19	19	19
Rescue Billing Clerks	3	3	3	3
Senior Staff Assistant	1	1	1	1
** many of the incumbents in these positions are fire certified and a very small portion of their salaries comes from the Fire Fund				

Fund:	001-0000	General Fund		
Associated Department:	001-6101	Parks & Recreation		
Description:	Provides for the funding of recreation related projects throughout the County in accordance with recommendations of the Recreation Committee or Interlocal Agreements with cities or localities within the County. Operates and maintains County recreation facilities including parks.			
Budget Summary: Parks and Recreation				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expenditures				
Culture and Recreation	1,132,828	1,065,913	1,350,440	1,339,856
Total Expenditures	1,132,828	1,065,913	1,350,440	1,339,856
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	597,129	558,101	589,040	561,605
Operating Expenditures	463,346	449,238	501,400	468,251
Capital Outlay	72,353	58,574	260,000	310,000
Total	1,132,828	1,065,913	1,350,440	1,339,856
Full Time Equivalents (FTEs)	12.5	12.25	12.5	11
Positions				
Parks and Recreation Director	1	1	1	1
Administrative Assistant	1	1	1	1
Parks Operation Manager	1	1	2	2
Recreation Maintenance Technician I/II	6	6	6	4.5
Recreation Manager--Senior Services	1	1	0	0
Recreation Manger--Athletics/Aquatics	1	1	1	1
Recreation Specialist	1	1	1	1
Recreation Coordinator	0.5	0.25	0.5	0.5

Fund:	001-0000	General Fund		
Associated Department:	001-6212	County Library System		
Description:	Provides cost-effective, quality County Library services through the Main and four Branch libraries. Provides materials for educational and recreational reading, and programs for both adults and children.			
Budget Summary: County Library System				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expenditures				
Culture and Recreation	597,275	595,613	687,789	683,819
Total Expenditures	597,275	595,613	687,789	683,819
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	545,843	494,223	593,925	593,969
Operating Expenditures	34,059	82,555	93,864	89,850
Capital Outlay	17,373	18,835	0	0
Total	597,275	595,613	687,789	683,819
Full Time Equivalents (FTEs)	21.17	16	15.69	14.97
Positions				
Library Director	1	1	1	1
Branch Librarians	4	3.5	3	3
Staff Assistant II	1	1	1	1
Librarian-Reference/Admin	1	1	1	1
Library Assistants	2.67	0.5	1	0.75
Library Specialists	4	3	2	2
Library Clerk	4	2	2.5	2.03
Library Page/Student	3.5	3	3.19	3.19
Media/Marketing Service Manager		1	1	1
**FY14/15 position count includes positions paid from grant funding				

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Fund:	001-0000	General Fund		
Associated Department:	001-6302	Agriculture Extension Service		
Description:	Provides informal educational programs and assistance to County residents in agriculture, home economics, marine advisory, and energy conservation. Promotes wide use and conservation of natural and marine resources. Cooperatively funded by the State of Florida, the U.S. Department of Agriculture, and Putnam County.			
Budget Summary: Agriculture Extension Service				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expenditures				
Physical Environment	371,633	354,021	382,653	336,584
Total Expenditures	371,633	354,021	382,653	336,584
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	271,686	254,239	265,882	275,130
Operating Expenditures	96,202	88,915	104,971	55,654
Capital Outlay	0	5,682	6,000	0
Grants & Aid	3,745	5,185	5,800	5,800
Total	371,633	354,021	382,653	336,584
Full Time Equivalents (FTEs)	6.5	6.5	6.5	6.5
Positions				
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	0
Multi-County Extension Agent	0.5	0.5	0.5	0.5
Multi-County Agriculture Agent	0.5	0.5	0.5	0.5
4H Program Assistant	1	1	1	1
Administrative Assistant	1	1	1	1
Extension Agent II	0	0	0	1

Putnam County Board of County Commissioners Budget Book FY17/18 Section C

Fund:	001-0000	General Fund		
Associated Department:	001-9999	Miscellaneous		
Description:	Includes miscellaneous non-operating transfers such as transfers to other Constitutional Officers (Supervisor of Elections, Property Appraiser, and Sheriff).			
Budget Summary: Miscellaneous				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expenditures				
General Government	2,562,118	2,624,643	2,660,302	2,727,975
Public Safety	18,974,319	19,387,695	19,189,033	20,044,937
Other Financing Uses				
Transfers Out	1,424,957	1,911,723	546,864	511,400
Budgeted Reserves	0	0	200,000	910,425
Total Expenditures	22,961,394	23,924,061	22,596,199	24,194,737
Detailed Budget of Expenditures & FTEs				
Category				
Transfers Out				
Transportation Fund	1,191,830	1,314,830	410,464	375,000
East Putnam	150,000	60,000	60,000	60,000
Water/Wastewater Grants				
Court Mandated Special	0	30,666	0	0
Revenue Water Utilities				
Communications Improvement	83,127	267,847	76,400	76,400
Fund				
Fleet Maintenance	0	238,380	0	0
Transfers to Constitutional Officers				
Supervisor of Elections	890,000	943,000	922,825	901,000
Property Appraiser	1,672,118	1,681,643	1,737,477	1,826,975
Sheriff	18,974,319	19,387,695	19,189,033	20,044,937
Budgeted Reserves	0	0	200,000	910,425
Total	22,961,394	23,924,061	22,596,199	24,194,737

Putnam County Board of County Commissioners Budget Book FY17/18 Section C

Fund:	001-0000	General Fund		
Associated Department:	001-9999	Supervisor of Elections		
Description:	An elected official, the Supervisor of Elections is responsible for conducting all elections within Putnam County in accordance with applicable Federal, State, and local rules and regulations.			
Budget Summary: Supervisor of Elections				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expenditures				
General Government	890,000	1,321,403	922,825	901,000
Total Expenditures	890,000	1,321,403	922,825	901,000
Detailed Budget of Expenditures				
Category				
Capital Outlay *	0	378,403	0	0
Transfer Out to Constitutional Officer	890,000	943,000	922,825	901,000
Total	890,000	1,321,403	922,825	901,000

* A transfer was done from the BPP Fund to the General Fund to reimburse the General Fund for the FY 15/16 capital outlay for voter machines.

Putnam County Board of County Commissioners Budget Book FY17/18 Section C

Fund:	001-0000	General Fund		
Associated Department:	001-9999	Property Appraiser		
Description:	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.			
Budget Summary: Property Appraiser				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expenditures				
General Government	1,672,118	1,681,643	1,737,477	1,826,975
Total Expenditures	1,672,118	1,681,643	1,737,477	1,826,975
Detailed Budget of Expenditures				
Category				
Transfer out to Constitutional Officer	1,672,118	1,681,643	1,737,477	1,826,975
Total	1,672,118	1,681,643	1,737,477	1,826,975

Putnam County Board of County Commissioners Budget Book FY17/18 Section C

Fund:	001-0000	General Fund		
Associated Department:	001-9999	Sheriff		
Description:	Provides sheriff / police services to the County, operates the County Jail and provides bailiff services to the County Courts. The Sheriff is a separately elected Constitutional Officer with his own distinct staff.			
Budget Summary: Sheriff				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expenditures				
Public Safety	18,974,319	19,387,695	19,189,033	20,044,937
Total Expenditures	18,974,319	19,387,695	19,189,033	20,044,937
Detailed Budget of Expenditures				
Category				
Transfers out to Constitutional Officers	18,974,319	19,387,695	19,189,033	20,044,937
Total	18,974,319	19,387,695	19,189,033	20,044,937

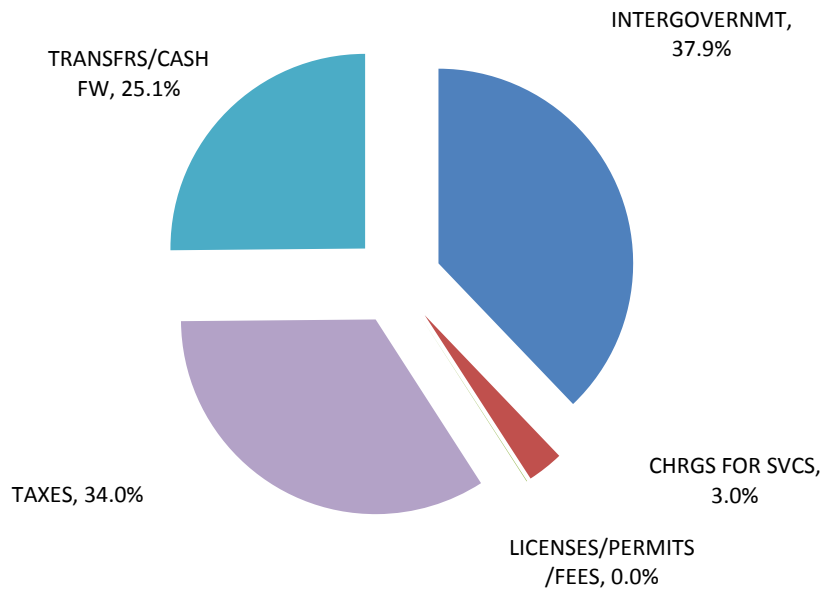
Transportation Fund

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

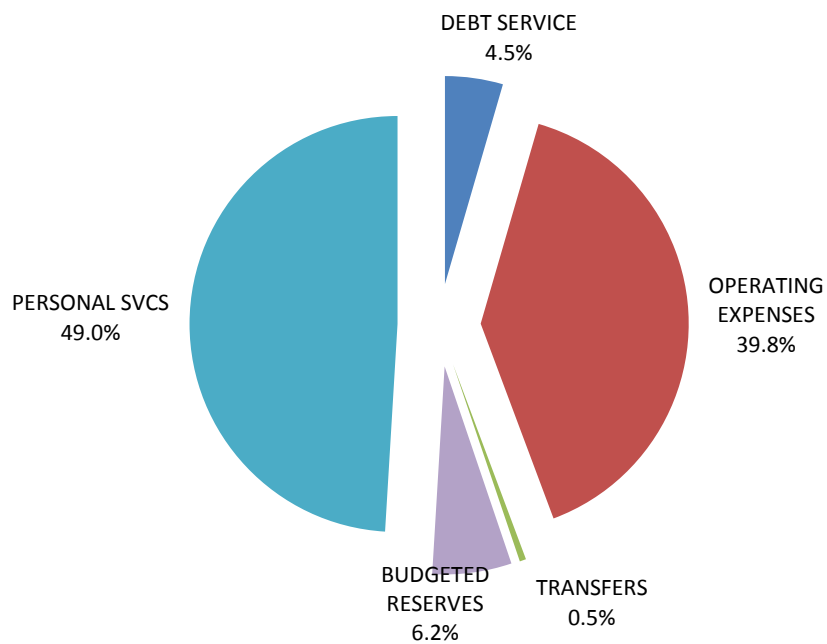
The primary Revenue sources for the Transportation Fund are Inter-governmental Revenues (State shared gas taxes and State Revenue Sharing) and two Local Option Gas Taxes. Additional revenues come from the state and from local governments within the County for sign and signal maintenance. In addition to the State Revenue Sharing mentioned above that is split between the General Fund and the Transportation Fund, the General Fund has been transferring funds to support the Transportation Fund.

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

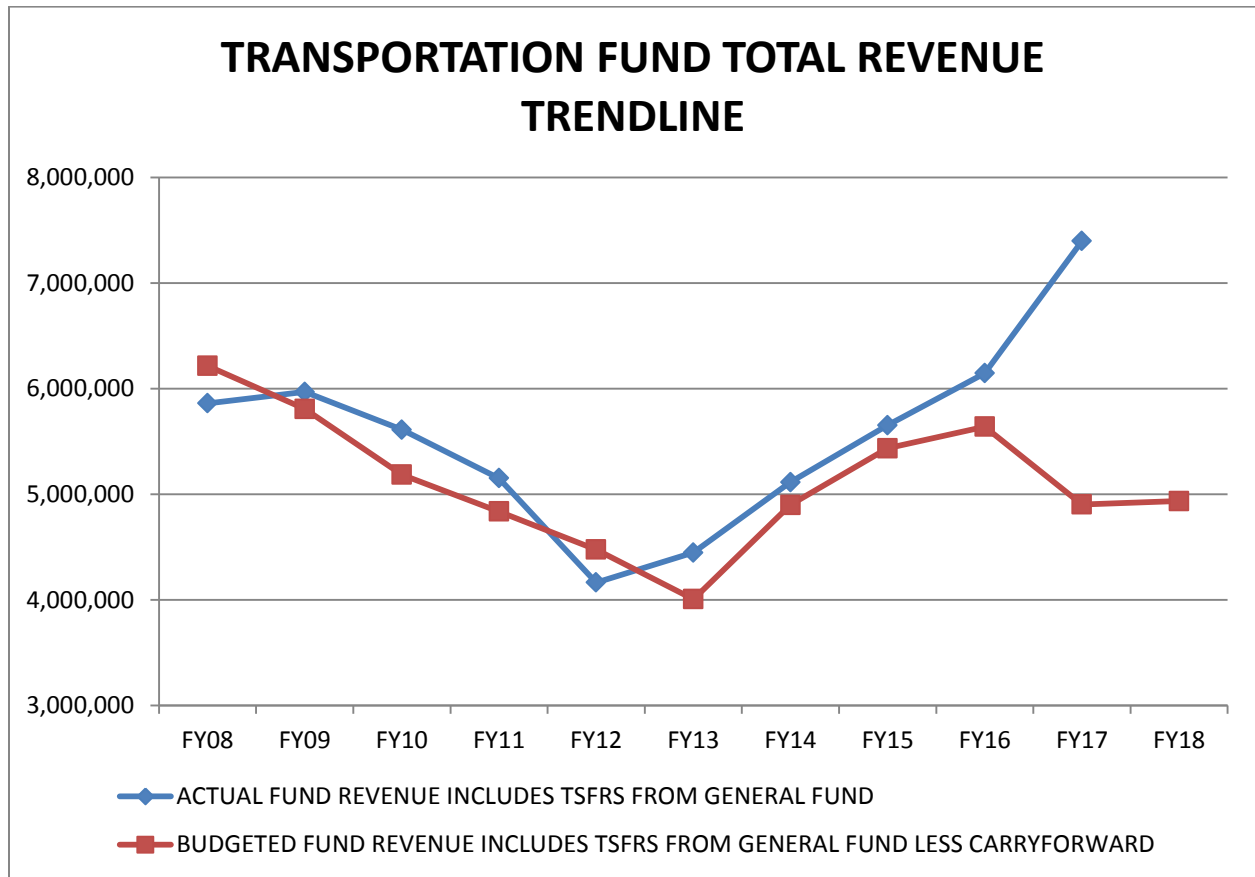
TRANSPORTATION FUND REVENUES BY SOURCE



TRANSPORTATION FUND EXPENDITURES BY CATEGORY



Revenue Summary: Transportation Fund				
	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenue:				
Sales and Use Tax	1,944,626	2,089,150	1,992,995	2,068,746
Permits, Fees, and Special Assessments	3,800	3,300	4,000	3,000
Intergovernmental Revenues				
	2,373,443	2,561,006	2,284,296	2,305,731
Charges for Services	139,529	177,864	211,500	182,500
Subtotal	4,461,398	4,831,320	4,492,791	4,559,977
Other Financing Uses				
Transfers In	1,191,830	1,314,830	410,464	375,000
Cash Carry Forward	0	0	933,340	1,156,439
Total Revenue	5,653,228	6,146,150	5,836,595	6,091,416



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

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

Putnam County Board of County Commissioners Budget Book FY17/18 Section C

Fund:	Special Revenue Fund			
Associated Department:	101-4101	Transp. Fund--Admin. & Engineering		
Description:	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: Transportation Fund--Administration & Engineering				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expenditures				
Transportation	1,703,217	1,732,970	1,795,054	1,927,103
Transfer Out	0	337,160	0	0
Total Expenditures	1,703,217	2,070,130	1,795,054	1,927,103
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	883,596	873,484	899,208	900,704
Operating Expenditures	817,066	827,785	895,846	889,462
Capital Outlay	2,555	31,701		
Debt Service				136,937
Transfer Out		337,160		
Total	1,703,217	2,070,130	1,795,054	1,927,103
Full Time Equivalents (FTEs)	14	15	14.5	14
Public Works Director	1	1	1	1
Engineering Manager	1	1	0.5	0
Assit. Public Works Director			1	1
Assistant to the Director	1	1	1	1
Senior Staff Assistant	1	1	1	1
Staff Assistants	2	1	1	1
MSBU Coordinator	1	1	1	1
Civil Engineer III	1	1	1	1
Computer Draft Technician	1	1	1	1
County Surveyor	1	1	1	1
Survey Party Chief	1	1	1	1
Right-of-Way Agent	2	2	2	2
Construction Inspector	1	1	1	1
Operations Manager		1		
Customer Service Rep.		1	1	1

Putnam County Board of County Commissioners Budget Book FY17/18 Section C

Fund:		Special Revenue Fund		
Associated Department:	101-4102	Transportation Fund--Roads & Bridges		
Description:	Provides for the costs of routine maintenance for the County road, bridge, and drainage systems.			
Budget Summary: Transportation Fund--Roads & Bridges				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expenditures				
Transportation	3,501,299	3,291,749	4,011,358	3,622,073
Debt Service	0	0	0	136,940
Total Expenditures	3,501,299	3,291,749	4,011,358	3,759,013
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	1,804,736	1,775,094	2,072,000	2,086,881
Operating Expenditures	1,674,187	1,463,995	1,709,358	1,535,192
Capital Outlay	22,376	52,660	230,000	0
Debt Service	0	0	0	136,940
Total	3,501,299	3,291,749	4,011,358	3,759,013
Full Time Equivalents (FTEs)				
	54	54	54	51
Road Maint. Supervisor	1	1	1	1
Area Supervisors	4	4	3	3
Crew Leader - Roads	5	5	5	5
Crew Leader - Sign Shop	1	1	1	0
Equipmt Operator I - IV	25	25	25	26
Maint. Worker I - II	17	17	17	12
Sign Technician	1	1	1	2
Signal Technician *			0.42	1
Sign & Signal Supervisor *			0.58	1
* phased in during FY16/17				

Fund:	Special Revenue Fund			
Associated Department:	101-9999	Transportation Fund--Miscellaneous		
Description:	The transfer to Risk Management is an estimated allocation of the proportionate share of the various insurances to the Transportation Fund. The large reserve in FY18 was budgeted for unanticipated costs related to emergency road repairs as a result of Hurricane Irma.			
Budget Summary: Transportation Fund--Miscellaneous				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expenditures				
Other Financing Uses				
Transfers Out	29,827	29,827	30,183	30,300
Budgeted Reserves	0	0	0	375,000
Total Expenditures	29,827	29,827	30,183	405,300
Detailed Budget of Expenditures & FTEs				
Category				
Transfers Out	29,827	29,827	30,183	30,300
Budgeted Reserves	0	0	0	375,000
Total	29,827	29,827	30,183	405,300
Full Time Equivalents (FTEs)				
n/a				

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Other Special Revenue Funds

Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specific purpose. This section includes all special revenue funds except for the Transportation Fund, a major fund. The Transportation Fund is shown on pages C-33 through C-39.

Fund:	Special Revenue Fund			
Associated Department:	114-6305	Fishing Fund		
Description:	To provide for maintenance and improvements to County fishing and boating facilities.			
Budget Summary: Fishing Fund				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Permits, Fees, and Special Assessments	44,774	41,822	40,750	40,750
Miscellaneous Revenue	145	154	150	150
Total Sources	44,919	41,976	40,900	40,900
Other Financing Sources				
Cash Carry Forward	0	0	92,900	192,150
Total Revenues	44,919	41,976	133,800	233,050
Expenditures				
Physical Environment	158,475	8,852	121,800	225,800
Other Financing Uses				
Budgeted Reserves	0	0	12,000	7,250
Total Expenditures	158,475	8,852	133,800	233,050
Detailed Budget of Expenditures & FTEs				
Category				
Operating Expenditures	18,475	8,852	46,800	50,800
Capital Outlay	140,000	0	75,000	175,000
Budgeted Reserves	0	0	12,000	7,250
Total	158,475	8,852	133,800	233,050
Full Time Equivalents (FTEs)				
n/a				

Fund:	Special Revenue Fund			
Associated Department:	118-XXXX	Fire Taxing Unit (MSTU)		
Description:	Provides fire and rescue service and protection in the unincorporated areas and most municipalities in the County through volunteer firefighters at 18 County fire stations and paid firefighters at a new station.			
Budget Summary: Fire Taxing Unit (MSTU)				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Taxes	2,152,396	3,086,065	3,117,336	3,230,232
Intergovernmental Revenues	178,104	184,750	176,000	176,000
Charges for Services	3,061	2,300	2,200	2,200
Miscellaneous Revenues	840	916	1,600	1,000
Total Sources	2,334,401	3,274,031	3,297,136	3,409,432
Other Financing Uses				
Cash Carry Forward	0	0	1,472,280	0
Total Revenues	2,334,401	3,274,031	4,769,416	3,409,432
Expenditures				
Public Safety	3,775,538	2,499,697	4,687,347	3,276,819
Other Financing Uses				
Transfers Out	33,547	321,296	82,069	83,547
Budgeted Reserves	0	0	0	49,066
Total Expenditures	3,809,085	2,820,993	4,769,416	3,409,432
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	724,816	1,040,038	1,497,093	1,566,922
Operating Expenditures	1,337,063	1,345,449	1,365,584	1,649,897
Capital Outlay	1,713,659	114,210	1,824,670	60,000
Transfers Out	33,547	321,296	82,069	83,547
Budgeted Reserves	0	0	0	49,066
Total	3,809,085	2,820,993	4,769,416	3,409,432
Full Time Equivalents (FTEs)*	13.43	21.43	21.93	22.6
* The FTE head count does not include a small percentage of EMT pay for being fire certified				

Fund:		Special Revenue Fund		
Associated Department:	119-3411	Law Enforcement Trust Fund		
Description:	To account for funds and / or property confiscated by Law Enforcement agencies and turned over to the County by Court order. Use is restricted to the Purchase of new equipment for use by Law Enforcement agencies.			
Budget Summary: Law Enforcement Trust				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Fines and Forfeitures	37,689	5,574	20,000	20,000
Miscellaneous Revenue	93	81	100	50
Total Sources	37,782	5,655	20,100	20,050
Other Financing Sources				
Cash-Carry Forward	0	0	89,900	89,950
Total Revenues	37,782	5,655	110,000	110,000
Expenditures				
Public Safety	44,934	26,173	100,000	100,000
Other Financing Uses				
Budgeted Reserves	0	0	10,000	10,000
Total Expenditures	44,934	26,173	110,000	110,000
Detailed Budget of Expenditures & FTEs				
Category				
Operating Expenditures	26,508	26,173	90,000	90,000
Capital Outlay	18,426	0	10,000	10,000
Budgeted Reserves	0	0	10,000	10,000
Total	44,934	26,173	110,000	110,000
Full Time Equivalents (FTEs)				
n/a				

Fund:		Special Revenue Fund		
Associated Department:		120-3410	Law Enforcement Education Fund	
Description:		To account for funds received through Court System fines. Use is restricted to special training requirements for Law Enforcement personnel.		
Budget Summary: Law Enforcement Education				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Fines and Forfeitures	21,394	17,394	20,000	16,000
Miscellaneous Revenue	5	2	0	0
Total Sources	21,399	17,396	20,000	16,000
Other Financing Sources				
Cash Carry Forward	0	0	10,000	4,000
Total Revenues	21,399	17,396	30,000	20,000
Expenditures				
Public Safety	20,987	24,270	30,000	20,000
Total Expenditures	20,987	24,270	30,000	20,000
Detailed Budget of Expenditures & FTEs				
Category				
Operating Expenditures	20,987	24,270	30,000	20,000
Total	20,987	24,270	30,000	20,000
Full Time Equivalents (FTEs)				
n/a				

Fund:	Special Revenue Fund			
Associated Department:	122-XXXX	Court Improvement Fund		
Description:	To summarize all Grant and other specially designated Revenues and Expenditures relating to the improvement of the County Courthouse.			
Budget Summary: Courts Improvement				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Charges for Services	147,544	120,606	115,000	115,000
Miscellaneous Revenue	335	436	300	300
Total Sources	147,879	121,042	115,300	115,300
Other Financing Uses				
Cash Carry Forward	0	0	6,700	1,000,000
Total Revenues	147,879	121,042	122,000	1,115,300
Expenditures				
(a) Court System	261,960	37,507	122,000	1,115,300
Total Expenditures	261,960	37,507	122,000	1,115,300
Detailed Budget of Expenditures & FTEs				
Category				
Operating Expenditures	36,756	1,267	47,000	41,000
Capital Outlay	225,204	36,240	75,000	1,074,300
Total	261,960	37,507	122,000	1,115,300
Full Time Equivalents (FTEs)				
n/a				

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Fund:	Special Revenue Fund			
Associated Department:	124-2111	Driver's Education Fund		
Description:	To account for \$3.00 fee added to civil traffic penalties which will be used for traffic education programs in public and non-public schools.			
Budget Summary: Driver's Education				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Fines and Forfeitures	24,444	19,849	20,000	19,000
Miscellaneous Revenue	116	121	125	125
Total Sources	24,560	19,970	20,125	19,125
Other Financing Uses				
Cash Carry Forward	0	0	24,875	25,875
Total Revenues	24,560	19,970	45,000	45,000
Expenditures				
Public Safety	25,000	0	45,000	45,000
Total Expenditures	25,000	0	45,000	45,000
Detailed Budget of Expenditures & FTEs				
Category				
Grants & Aid	25,000	0	45,000	45,000
Total	25,000	0	45,000	45,000
Full Time Equivalents (FTEs)				
n/a				

Fund:	Special Revenue Fund			
Associated Department:	125-2335	Article V Court Support Fund		
Description:	To account for funds authorized by the State Legislature and imposed by the County to assist in costs of Legal Aid, Juvenile Court, Innovative Court, and the Law Library as required by State Statutes. Revenues are derived from a \$65 additional Court Costs fee imposed on persons convicted of felony, misdemeanor or criminal traffic offenses under the Laws of the State of Florida.			
Budget Summary: Article V Court Support				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Charges for Services	72,988	48,804	60,000	46,000
Miscellaneous Revenue	49	37	30	30
Total Sources	73,037	48,841	60,030	46,030
Other Financing Uses				
Cash Carry Forward	0	0	61,600	18,948
Total Revenues	73,037	48,841	121,630	64,978
Expenditures				
(a) Court System	75,032	82,215	106,630	64,978
Other Financing Uses				
Transfer to Constitutional Officer	4,582	0	15,000	0
Total Expenditures	79,614	82,215	121,630	64,978
Detailed Budget of Expenditures & FTEs				
Category				
Operating Expenditures	75,032	82,215	106,630	64,978
Transfer to Constitutional Officer	4,582	0	15,000	0
Total	79,614	82,215	121,630	64,978
Full Time Equivalents (FTEs)				
n/a				

Fund:	Special Revenue Fund			
Associated Department:	126-2336	Court Technology Fund		
Description:	To account for \$65.00 fee added to certain court penalties which is used for support of the Law Library, Legal Aid, and Adult Drug Court.			
Budget Summary: Courts Technology Fund				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Charges for Services	79,282	82,298	77,000	77,000
Miscellaneous Revenue	162	152	150	152
Total Sources	79,444	82,450	77,150	77,152
Other Financing Uses				
Cash Carry Forward	0	0	160,091	250,000
Total Revenues	79,444	82,450	237,241	327,152
Expenditures				
General Government	0	0	0	25,000
(a) Court System	110,386	177,061	237,241	302,152
Total Expenditures	110,386	177,061	237,241	327,152
Detailed Budget of Expenditures & FTEs				
Category				
Operating Expenditures	72,115	148,251	175,741	208,498
Capital Outlay	38,271	28,810	61,500	118,654
Total	110,386	177,061	237,241	327,152
Full Time Equivalents (FTEs)				
n/a				

Fund:	Special Revenue Fund			
Associated Department:	127-3411	Crime Prevention Fund		
Description:	To account for new fines levied to specifically support Crime Prevention Programs.			
Budget Summary: Crime Prevention				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Fines and Forfeitures	28,798	19,897	21,000	19,000
Miscellaneous Revenue	30	29	40	40
Total Sources	28,828	19,926	21,040	19,040
Other Financing Uses				
Cash Carry Forward	0	0	6,460	18,460
Total Revenues	28,828	19,926	27,500	37,500
Expenditures				
Public Safety	26,883	38,530	25,000	35,000
Other Financing Uses				
Budgeted Reserves	0	0	2,500	2,500
Total Expenditures	26,883	38,530	27,500	37,500
Detailed Budget of Expenditures & FTEs				
Category				
Operating Expenditures	26,021	38,530	25,000	35,000
Capital Outlay	862	0	0	0
Budgeted Reserves	0	0	2,500	2,500
Total	26,883	38,530	27,500	37,500
Full Time Equivalents (FTEs)				
n/a				

Fund:	Special Revenue Fund			
Associated Department:	130-3992	E 911 System Fund		
Description:	To account for funds received to establish, maintain, and update the 9-1-1 Emergency telephone system for the County.			
Budget Summary: E911 System				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Intergovernmental Revenues	363,260	395,919	270,000	280,000
Charges for Services	8,346	0	0	0
Miscellaneous Revenue	152	221	0	250
Total Sources	371,758	396,140	270,000	280,250
Other Financing Uses				
Cash Carry Forward	0	0	83,652	558,944
Total Revenues	371,758	396,140	353,652	839,194
Expenditures				
Public Safety	291,470	265,656	328,652	789,194
Other Financing Uses				
Transfers Out	0	0	0	50,000
Budgeted Reserves	0	0	25,000	0
Total Expenditures	291,470	265,656	353,652	839,194
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	55,954	80,057	97,672	101,062
Operating Expenditures	235,516	185,599	230,980	569,313
Capital Outlay	0	0	0	118,819
Transfers Out	0	0	0	50,000
Budgeted Reserves	0	0	25,000	0
Total	291,470	265,656	353,652	839,194
Full Time Equivalents (FTEs)	1	1.5	2	2
Positions				
E911 Field Address Technician		0.5	1	1
E911 GIS Technician	1	1	1	1

Fund:	Special Revenue Fund			
Associated Department:	131-2107	Tourist Development Fund		
Description:	To account for Revenues and Expenses relating to development of tourism in the County through the assessment of a Tourist ("bed") Tax.			
Budget Summary: Tourist Development				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Miscellaneous Revenue	213	246	200	300
Tourist Development Tax	299,122	331,917	285,000	300,000
Total Sources	299,335	332,163	285,200	300,300
Other Financing Sources				
Cash Carry Forward	0	0	15,300	60,200
Total Revenues	299,335	332,163	300,500	360,500
Expenditures				
Economic Environment	229,749	262,132	250,500	300,500
Other Financing Uses				
Budgeted Reserves	0	0	50,000	60,000
Total Expenditures	229,749	262,132	300,500	360,500
Detailed Budget of Expenditures & FTEs				
Category				
Operating Expenditures	229,749	262,132	250,500	300,500
Budgeted Reserves	0	0	50,000	60,000
Total	229,749	262,132	300,500	360,500
Full Time Equivalents (FTEs)	n/a			

Fund:	Special Revenue Fund			
Associated Department:	132-3993	Communication Improvement Fund		
Description:	To account for Revenues and Expenditures relating to the improvement of County-wide communications systems through the collection of a surcharge on traffic tickets. The debt service paid from this fund will be extinguished in 2020.			
Budget Summary: Communications Improvement				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Fines and Forfeitures	36,355	31,102	31,000	28,535
Miscellaneous Revenues	27,113	26,413	28,800	28,816
Total Sources	63,468	57,515	59,800	57,351
Other Financing Uses				
Transfers In	83,127	493,615	126,400	126,400
Total Revenues	146,595	551,130	186,200	183,751
Expenditures				
Public Safety	189,215	169,752	186,200	183,751
Total Expenditures	189,215	169,752	186,200	183,751
Detailed Budget of Expenditures & FTEs				
Category				
Operating Expenditures	64,892	49,277	40,759	63,250
Capital Outlay	3,999	0	25,000	0
Debt Service	120,324	120,475	120,441	120,501
Total	189,215	169,752	186,200	183,751
Full Time Equivalents (FTEs)				
n/a				

Fund:	Special Revenue Fund			
Associated Department:	133-2108	Economic Development Fund		
Description:	To support development and expansion of new and existing businesses within the County in order to improve and diversify the County's economy.			
Budget Summary: Economic Development				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Intergovernmental Revenues	17,594	46,465	0	0
Total Sources	17,594	46,465	0	0
Other Financing Uses				
Transfers In	186,820	274,934	207,515	203,695
Total Revenues	204,414	321,399	207,515	203,695
Expenditures				
Economic Environment	180,594	206,465	207,515	203,695
Total Expenditures	180,594	206,465	207,515	203,695
Detailed Budget of Expenditures & FTEs				
Category				
Operating Expenditures	177,594	206,465	183,820	180,000
Grants & Aid	3,000	0	23,695	23,695
Total	180,594	206,465	207,515	203,695
Full Time Equivalents (FTEs)				
n/a				

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Fund:		Special Revenue Fund		
Associated Departments:	141-4101	Transportation Impact Fee		
	142-6101	Recreation Impact Fee		
Description:	To account for Revenues and Expenditures associated with impact fees			
Budget Summary: Impact Fee Summary				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Miscellaneous Revenues	167	0	0	0
Total Revenues	167	0	0	0
Expenditures				
Transportation	454,967	0	0	0
Culture and Recreation	51,741	0	0	0
Total Expenditures	506,708	0	0	0
Detailed Budget of Expenditures & FTEs				
Category				
Capital Outlay	536,708	0	0	0
Total	536,708	0	0	0
Full Time Equivalents (FTEs)				
n/a				

The county has an ongoing moratorium on impact fees. Professional studies that have not been budgeted for would need to be done to reinstate impact fees. The two Impact Fee funds that had activity in our 4 year window are shown. The funds were closed out in FY15.

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

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

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Fund:	Special Revenue Fund			
Associated Department:	160-3211 Fire Services Grants			
Description:	To account for Revenues and Expenditures associated with grants for Fire Services.			
Budget Summary: Miscellaneous Grants				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Intergovernmental Revenues	125,199	0	0	1,000,000
Total Sources	125,199	0	0	1,000,000
Total Revenues	125,199	0	0	1,000,000
Expenditures				
Public Safety	136,723	0	0	1,000,000
Total Expenditures	136,723	0	0	1,000,000
Detailed Budget of Expenditures				
Category				
Personal Services	15,330	0	0	0
Operating Expenditures	104,692	0	0	0
Capital Outlay	16,701	0	0	1,000,000
Total	136,723	0	0	1,000,000

Fund:	Special Revenue Fund			
Associated Department:	160-3991	Emergency Management Grants		
Description:	To account for Revenues and Expenditures associated with Emergency Management grants.			
Budget Summary: Miscellaneous Grants				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Intergovernmental Revenues	352,032	165,415	157,098	166,526
Miscellaneous Revenue	47,500	0	0	0
Total Sources	399,532	165,415	157,098	166,526
Other Financing Uses				
Transfers In	138,177	0	0	0
Total Revenue	537,709	165,415	157,098	166,526
Expenditures				
Public Safety	539,233	165,415	157,098	166,526
Total Expenditures	539,233	165,415	157,098	166,526
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	56,410	34,384	54,440	58,188
Operating Expenditures	108,632	95,864	69,158	74,838
Capital Outlay	374,191	35,167	33,500	33,500
Total	539,233	165,415	157,098	166,526
Full Time Equivalents (FTEs)	1	1	1	1
Positions				
Emergency Management Specialist	1	1	1	1

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Fund:	Special Revenue Fund			
Associated Department:	160-3996	Emergency Mgmt. Grants - Homeland Security		
Description:	To account for Revenues and Expenditures associated with Homeland Security grants secured by the Emergency Management department.			
Budget Summary: Miscellaneous Grants				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Intergovernmental Revenues	10,900	12,308	31,007	43,205
Total Sources	10,900	12,308	31,007	43,205
Total Revenue	10,900	12,308	31,007	43,205
Expenditures				
Public Safety	10,900	12,308	31,007	43,205
Total Expenditures	10,900	12,308	31,007	43,205
Detailed Budget of Expenditures				
Category				
Operating Expenditures	10,900	12,308	31,007	43,205
Total	10,900	12,308	31,007	43,205

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Fund:		Special Revenue Fund		
Associated Department:	160-5105/ 160-5115	Emergency Medical Services Grants		
Description:	To account for Revenues and Expenditures associated with Emergency Medical Services grants.			
Budget Summary: Miscellaneous Grants				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Intergovernmental Revenues	6,921	73,274	5,680	2,026
Total Sources	6,921	73,274	5,680	2,026
Total Revenue	6,921	73,274	5,680	2,026
Expenditures				
Public Safety	6,264	73,274	5,680	2,026
Total Expenditures	6,264	73,274	5,680	2,026
Detailed Budget of Expenditures				
Category				
Operating Expenditures	6,264	73,274	5,680	2,026
Total	6,264	73,274	5,680	2,026

Fund:	Special Revenue Fund			
Associated Department:	160-6212/6215	County Library System Grants		
Description:	To account for Revenues and Expenditures associated with the County Library System.			
Budget Summary: Miscellaneous Grants				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Intergovernmental Revenues	256,861	231,960	204,955	200,212
Miscellaneous Revenue	10,000	0	0	0
Total Sources	266,861	231,960	204,955	200,212
Total Revenue	266,861	231,960	204,955	200,212
Expenditures				
Culture and Recreation	264,403	231,969	204,955	200,212
Total Expenditures	264,403	231,969	204,955	200,212
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	120,688	189,340	124,405	119,662
Operating Expenditures	119,195	40,286	56,800	56,800
Capital Outlay	24,520	2,343	23,750	23,750
Total	264,403	231,969	204,955	200,212
Full Time Equivalents (FTEs)	3.16	4.9	3.16	3.16
Positions				
Library/Customer Service Clerk	0.66	0.4	0.66	0.66
Special Projects Coordinator	1	1	1	1
Library Clerk (2@.5 FTE)	1.5	3.5	1	1
Branch Librarian (50%)			0.5	0.5

Fund:	Special Revenue Fund			
Associated Department:	161-XXXX	CDBG Program Income Fund		
Description:	To account for Revenues received from Community Development Block Grants (CDBG)/Local Housing Assistance Grants/mortgages and other Grants, and the proper use/reuse of these funds.			
Budget Summary: CDBG Program Income				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Intergovernmental Revenues	0	52,650	720,325	320,000
Total Sources	0	52,650	720,325	320,000
Total Revenues	0	52,650	720,325	320,000
Expenditures				
Economic Environment	0	52,650	720,325	320,000
Total Expenditures	0	52,650	720,325	320,000
Detailed Budget of Expenditures & FTEs				
Category				
Operating Expenditures	0	52,650	720,325	320,000
Total	0	52,650	720,325	320,000
Full Time Equivalents (FTEs)	n/a			

Fund:	Special Revenue Fund			
Associated Department:	162-7992	Interlachen Lakes Estates Fund		
Description:	To account for Revenues and Expenditures relating to road maintenance requirements within this Municipal Services Benefit Unit (MSBU).			
Budget Summary: Interlachen Lakes Estates				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Permits, Fees, and Special Assessments	230,964	233,384	220,000	205,000
Miscellaneous Revenues	83	93	90	0
Total Sources	231,047	233,477	220,090	205,000
Other Financing Sources				
Cash Carry Forward	0	0	58,585	53,675
Total Revenues	231,047	233,477	278,675	258,675
Expenditures				
Transportation	190,762	204,909	278,675	253,675
Other Financing Uses				
Budgeted Reserves	0	0	0	5,000
Total Expenditures	190,762	204,909	278,675	258,675
Detailed Budget of Expenditures & FTEs				
Category				
Operating Expenditures	190,762	204,909	278,675	253,675
Budgeted Reserves	0	0	0	5,000
Total	190,762	204,909	278,675	258,675
Full Time Equivalents (FTEs)				
n/a				

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Fund:	Special Revenue Fund			
Associated Department:	163-7993	West Putnam MSBU Fund		
Description:	To account for Revenues and Expenditures relating to road maintenance requirements within this Municipal Services Benefit Unit (MSBU).			
Budget Summary: West Putnam MSBU				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Permits, Fees, and Special Assessments	132,683	136,656	122,500	112,500
Miscellaneous Revenues	90	95	90	90
Total Sources	132,773	136,751	122,590	112,590
Other Financing Sources				
Cash Carry Forward	0	0	58,285	68,285
Total Revenues	132,773	136,751	180,875	180,875
Expenditures				
Transportation	106,570	154,034	155,875	155,875
Other Financing Uses				
Budgeted Reserves	0	0	25,000	25,000
Total Expenditures	106,570	154,034	180,875	180,875
Detailed Budget of Expenditures & FTEs				
Category				
Operating Expenditures	106,570	154,034	155,875	155,875
Budgeted Reserves	0	0	25,000	25,000
Total	106,570	154,034	180,875	180,875
Full Time Equivalentents (FTEs)				
n/a				

Fund:	Special Revenue Fund			
Associated Department:	170-6506	Local Housing Assistance/SHIP Fund		
Description:	To account for Revenues and Expenses relating to funds received from the State Housing Initiative Partnership (SHIP) Program used to assist eligible citizens of low and moderate income to buy or construct new housing, or to improve living conditions and/or meet building codes in older owned or rental housing units.			
Budget Summary: Local Housing Assistance/SHIP				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Intergovernmental Revenues	15,645	374,562	312,000	512,000
Miscellaneous Revenues	5,595	71,395	5,600	600
Total Sources	21,240	445,957	317,600	512,600
Other Financing Sources				
Cash Carry Forward	0	0	442,400	658,000
Total Revenues	21,240	445,957	760,000	1,170,600
Expenditures				
Economic Environment	196,663	159,720	735,000	1,145,600
Other Financing Uses				
Budgeted Reserves	0	0	25,000	25,000
Total Expenditures	196,663	159,720	760,000	1,170,600
Detailed Budget of Expenditures & FTEs				
Category				
Operating Expenditures	196,663	159,720	735,000	1,145,600
Budgeted Reserves	0	0	25,000	25,000
Total	196,663	159,720	760,000	1,170,600
Full Time Equivalents (FTEs)				
n/a				

Fund:	Special Revenue Fund			
Associated Department:	175-4110	MSBU Fund		
Description:	To account for Revenues and Expenditures relating to Municipal Service Benefit Units (MSBU's) for road paving and grading. Debt proceeds and some County matching funds will pay for the projects upfront with affected property owners paying the Debt Service through Special Assessments.			
Budget Summary: MSBU Fund				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Permits, Fees, and Special Assessments	118,414	114,323	121,500	91,500
Miscellaneous Revenues	202	210	125	125
Total Sources	118,616	114,533	121,625	91,625
Other Financing Sources				
Cash Carry Forward	0	0	0	30,000
Total Revenues	118,616	114,533	121,625	121,625
Expenditures				
Transportation	100,008	85,061	114,625	114,625
Other Financing Uses				
Budgeted Reserves	0	0	7,000	7,000
Total Expenditures	100,008	85,061	121,625	121,625
Detailed Budget of Expenditures & FTEs				
Category				
Operating Expenditures	100,008	85,061	89,625	89,625
Capital Outlay	0	0	25,000	25,000
Budgeted Reserves	0	0	7,000	7,000
Total	100,008	85,061	121,625	121,625
Full Time Equivalents (FTEs)				
n/a				

Fund:	Special Revenue Fund			
Associated Department:	603-XXXX	Wastewater Utilities--Paradise Point/Port Buena Vista		
Description:	Accounts for revenue and expenditures associated with the operation of two small wastewater plants assigned to the County by the Courts after abandonment by the private owners. User fees are charged to cover normal operating expenses for each system.			
Budget Summary: Wastewater Utilities				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Charges for Services	45,139	45,108	41,605	43,750
Total Sources	45,139	45,108	41,605	43,750
Other Financing Sources				
Transfers In	0	30,666	0	0
Cash Carry Forward	0	0	0	1,255
Total Revenues	45,139	75,774	41,605	45,005
Expenditures				
Physical Environment	47,963	40,767	41,605	45,005
Total Expenditures	47,963	40,767	41,605	45,005
Detailed Budget of Expenditures & FTEs				
Category				
Operating Expenditures	47,963	40,767	41,605	45,005
Total	47,963	40,767	41,605	45,005
Full Time Equivalents (FTEs)				
n/a				

Fund:	Special Revenue Fund			
Associated Department:	606-XXXX	Water Utilities--Paradise View/Port Buena Vista		
Description:	Accounts for revenue and expenditures associated with the operation of two small water plants assigned to the County by the Courts after abandonment by the private owners. User fees are charged to cover normal operating expenses for each system.			
Budget Summary: Water Utilities				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Charges for Services	33,574	32,979	32,500	31,500
Miscellaneous Revenues	98	101	0	0
Total Sources	33,672	33,080	32,500	31,500
Other Financing Sources				
Cash Carry Forward	0	0	0	1,100
Total Revenues	33,672	33,080	32,500	32,600
Expenditures				
Physical Environment	23,150	22,359	32,500	32,600
Total Expenditures	23,150	22,359	32,500	32,600
Detailed Budget of Expenditures & FTEs				
Category				
Operating Expenditures	23,150	22,359	32,500	32,600
Total	23,150	22,359	32,500	32,600
Full Time Equivalents (FTEs)				
n/a				

Fund:	Special Revenue Fund			
Associated Department:	607-6112	ILE Lake Access Lots Trust		
Description:	Accounts for revenue and expenditures associated with land (lots) and Trust Funds turned over to the County from the State of Florida in FY 2000-01 for the purpose of providing access and/or recreational facilities on several lakes within certain Interlachen Lakes Estates (ILE) developments.			
Budget Summary: ILE Lake Access Lots Trust				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Miscellaneous Revenues	19	18	0	0
Total Sources	19	18	0	0
Other Financing Sources				
Cash Carry Forward	0	0	36,500	40,000
Total Revenues	19	18	36,500	40,000
Expenditures				
Culture and Recreation	0	0	36,500	40,000
Total Expenditures	0	0	36,500	40,000
Detailed Budget of Expenditures & FTEs				
Category				
Operating Expenditures	0	0	1,500	2,000
Capital Outlay	0	0	35,000	38,000
Total	0	0	36,500	40,000
Full Time Equivalentents (FTEs)				
n/a				

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Debt Service Funds

Debt Service Funds are used to account for the accumulation of funds for payment of general long-term debt principal, interest, and related costs. Proprietary Fund debt is not accounted for in a debt service fund. More information on County debt is provided in Section E.

Fund:	Debt Services Fund			
Associated Department:	201-8113	County Jail Debt Service Fund		
Description:	To account for debt service requirements associated with funds borrowed (USDA Revenue Bonds) to finance the construction a new County Jail. The initial amount of the loan was \$18,519,600 with a 40-year term and an interest rate of 3.50%. While 1/2 Cent Sales Tax Revenue, a General Fund revenue, is pledged to cover this loan, to date, funds have been transferred in from the Better Place Plan Fund to pay the debt service requirements.			
Budget Summary: County Jail Debt Service Fund				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Other Financing Sources				
Transfers In	0	436,260	872,520	872,520
Cash Carry Forward	0	0	0	79,320
Total Revenues	0	436,260	872,520	951,840
Expenditures				
Debt Service	0	0	793,200	793,080
Other Financing Uses				
Budgeted Reserves	0	0	79,320	158,760
Total Expenditures	0	0	872,520	951,840
Detailed Budget of Expenditures				
Category				
Debt Service	0	0	793,200	793,080
Budgeted Reserves	0	0	79,320	158,760
Total	0	0	872,520	951,840

Fund:		Debt Services Fund		
Associated Department:		212-7107	MSBU Sinking Fund	
Description:		To account for debt service requirements associated with funds borrowed to pave roads in MSBU's. A loan for \$1,900,000, approved June 28, 2005, is being repaid by affected property owners who are being charged a nonadvalorem Special Assessment. The loan matures in FY 2018.		
Budget Summary: MSBU Sinking Fund				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Permits, Fees, and Special Assessments	225,463	210,879	205,000	161,228
Miscellaneous Revenues	36	56	60	0
Total Sources	225,499	210,935	205,060	161,228
Total Revenues	225,499	210,935	205,060	161,228
Expenditures				
Debt Service	192,747	192,535	193,529	146,578
Budgeted Reserves			11,531	14,650
Total Expenditures	192,747	192,535	205,060	161,228
Detailed Budget of Expenditures				
Category				
Operating Expenditures	4,870	4,518	5,500	5,500
Debt Service	187,877	188,017	188,029	141,078
Budgeted Reserves	0	0	11,531	14,650
Total	192,747	192,535	205,060	161,228

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Capital Projects Funds

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

Fund:	Capital Projects Fund			
Associated Department:	301-XXXX	Better Place Plan Fund		
Description:	To account for Revenues and Expenditures associated with the Local Infrastructure Surtax, approved by County voters on September 10, 2002. This tax, a one-cent surtax on all purchases subject to the State Sales tax, is used to fund projects selected by the BOCC to be included in the Better Place Plan. The Surtax went into effect January 1, 2003, and was scheduled to end on December 31, 2017. County voters renewed it for another fifteen (15) years in 2015.			
Budget Summary: Better Place Plan				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Sales and Use Taxes	5,115,218	5,364,150	5,291,666	5,608,430
Misc. Revenues	17,444	28,826	20,000	30,000
Total Sources	5,132,662	5,392,976	5,311,666	5,638,430
Oth. Financing Sources				
Cash Carry Forward	0	0	7,351,038	6,267,417
Total Revenues	5,132,662	5,392,976	12,662,704	11,905,847
Expenditures				
General Government	4,350	0	400,000	400,000
Public Safety	138,177	275,000	2,440,000	3,724,452
Transportation	1,281,074	3,557,006	5,083,321	3,499,306
Culture and Recreation	80,137	221,743	1,735,600	522,000
Debt Service	1,578,180	1,586,084	1,581,263	1,001,944
Other Financing Uses				
Transfers Out	500,000	1,202,610	1,422,520	1,972,520
Budgeted Reserves	0	0	0	785,625
Total Expenditures	3,581,918	6,842,443	12,662,704	11,905,847
Detailed Budget of Expenditures				
Category				
Capital Outlay	1,503,738	4,053,749	9,658,921	8,145,758
Debt Service	1,578,180	1,586,084	1,581,263	1,001,944
Transfers Out	500,000	1,202,610	1,422,520	1,972,520
Budgeted Reserves	0	0	0	785,625
Total	3,581,918	6,842,443	12,662,704	11,905,847

Fund:	Capital Projects Fund			
Associated Department:	307-XXXX	Roads & Drainage Projects Fund		
Description:	To account for engineering and contracted costs associated with projects relating to the paving or resurfacing of County roads, major bridge repairs, or road related drainage system improvements. The Gas Tax restricted for capital projects is recorded in this fund as well as state and federal grant revenues.			
Budget Summary: Road Projects				
Description	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Sales and Use Taxes	1,075,039	1,172,332	1,080,937	1,143,620
Intergovernmental Revenues	4,285,671	2,371,563	6,108,525	9,859,056
Miscellaneous Revenues	973	2,034	0	0
Total Sources	5,361,683	3,545,929	7,189,462	11,002,676
Other Financing Sources				
Cash Carry Forward	0	0	1,419,063	875,000
Total Revenues	5,361,683	3,545,929	8,608,525	11,877,676
Expenditures				
Transportation	4,118,615	2,188,278	8,608,525	11,877,676
Total Expenditures	4,118,615	2,188,278	8,608,525	11,877,676
Detailed Budget of Expenditures				
Category				
Capital Outlay	4,118,615	2,188,278	8,608,525	11,877,676
Total	4,118,615	2,188,278	8,608,525	11,877,676

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Fund:		Capital Projects Fund		
Associated Department:	308-3411	Capital Projects--Law Enforcement Trust		
Description:	To account for the revenue and expenditures associated with the construction of the new jail.			
Budget Summary: Capital Projects				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Other Financing Sources				
Debt Proceeds	16,105,662	19,707,301		
Total Revenues	16,105,662	19,707,301	0	0
Expenditures				
Public Safety	15,193,971	1,735,627	0	0
Debt Service	57,999	17,924,824	0	0
Other Financing Uses				
Transfers Out	0	534,383	0	0
Total Expenditures	15,251,970	20,194,834	0	0
Detailed Budget of Expenditures				
Category				
Personal Services	0	0	0	0
Operating Expenditures	22,302	0	0	0
Capital Outlay	15,171,669	1,735,627	0	0
Debt Service	57,999	17,924,824	0	0
Transfers Out	0	534,383	0	0
Total	15,251,970	20,194,834	0	0

Enterprise Funds

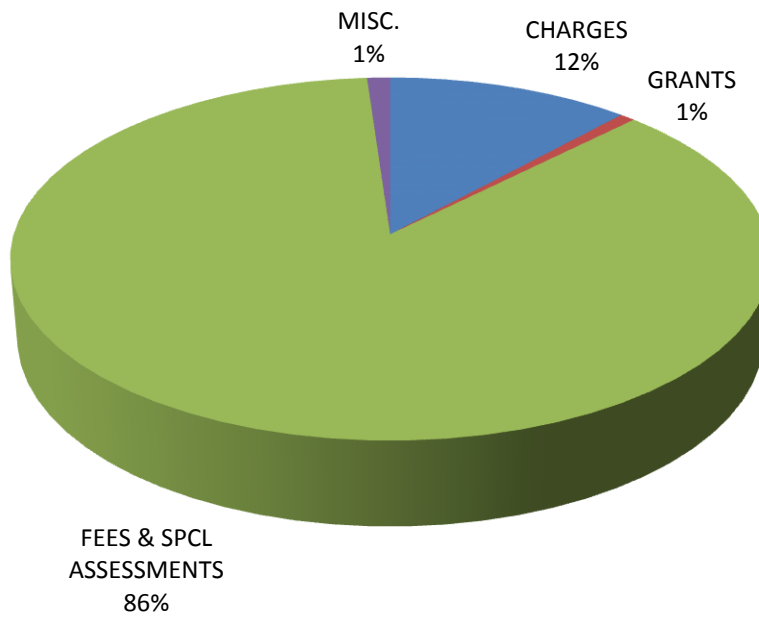
Enterprise Funds are a type of Proprietary Fund used to account for operations that are financed and operated in a manner similar to a private business. The intent and expectation of such funds is that all the costs of providing goods or services to the public on a continuing basis will be recovered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

Waste Management Fund

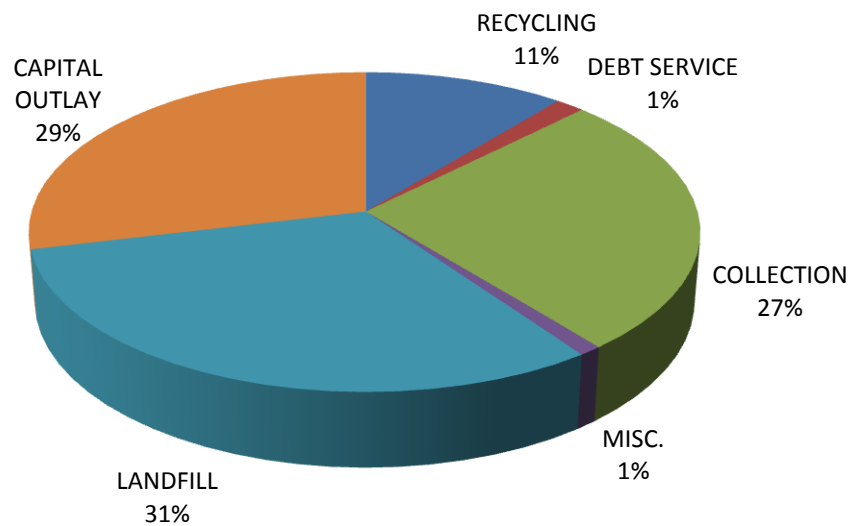
The Waste Management Fund is an Enterprise Fund used to account for the revenues and expenses associated with the operation of the County landfill (which includes Long Term Care of closed facilities, Waste Tire, Household Hazardous Waste, Litter Prevention, and Capital Projects), County-wide refuse collection,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

The primary revenue sources for the Waste Management Fund are county-wide special assessments and user fees for residential refuse disposal (landfill) and recycling, a special assessment for refuse collection charged to residents in the unincorporated areas of the County and within municipalities with inter-local agreements, and tipping fees at the landfills for haulers handling commercial refuse.

WASTE MGMT FUND REVENUES BY SOURCE

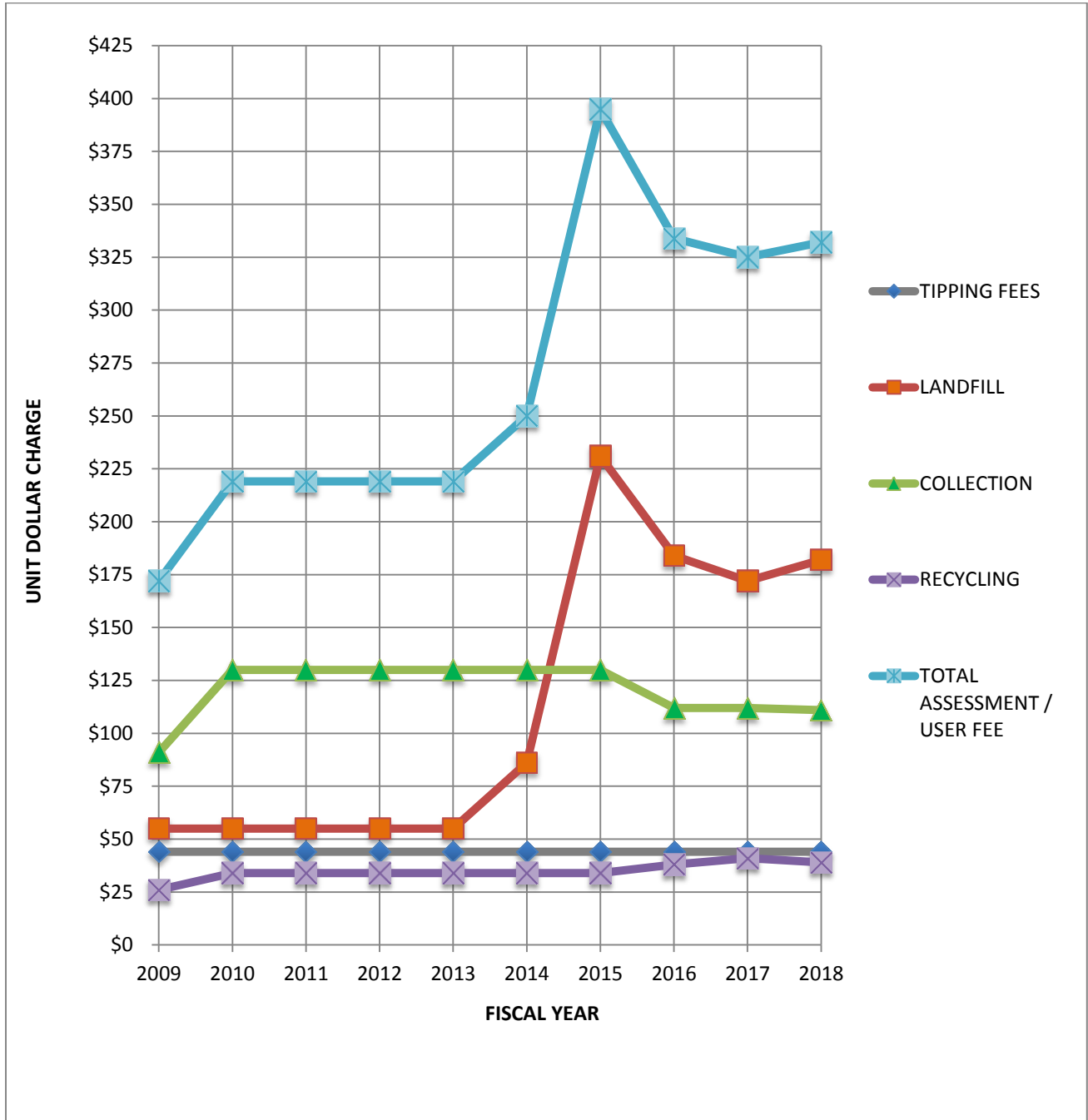


WASTE MANAGEMENT EXPENSES



Fund:	401	Enterprise Fund		
Associated Department:	401-XXXX			
Description:	Fund-wide revenues			
Revenue Summary: Waste Management Fund				
	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenue:				
Permits, Fees, and Special Assessments	12,308,095	10,158,161	10,244,854	10,536,797
Intergovernmental Revenues	90,909	90,909	90,909	90,909
Charges for Services	1,175,107	1,526,583	1,302,000	1,441,000
Miscellaneous Revenue	139,978	135,841	88,000	136,000
Subtotal	13,714,089	11,911,494	11,725,763	12,204,706
Other Financing Uses				
Cash Carry Forward	0	0	3,078,030	0
Total Revenue	13,714,089	11,911,494	14,803,793	12,204,706

WASTE MANAGEMENT FUND TIPPING FEES AND SPECIAL ASSESSMENT/USER FEE



Fund:	401	Enterprise Fund		
Associated Department:	401-XXXX			
Description:	Fund-wide Expense Summary			
Budget Summary: Waste Management Fund				
	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expense:				
Landfills	3,483,248	2,444,192	3,275,138	3,187,464
Long-Term Care*	280,322	-2,938,628	639,850	605,950
Solid Waste Collection	3,424,199	3,261,916	3,278,912	3,252,429
Waste Tire	57,914	52,642	77,775	77,775
Recycling	1,369,647	1,340,793	1,341,370	1,331,853
Hazardous Waste	14,874	13,455	14,550	14,550
Litter Prevention	30,000	30,000	30,000	30,000
Solid Waste Capital Projects	694,757	4,316,684	5,405,000	3,510,000
Debt Service	68,752	42,192	741,198	194,685
Total Expense	9,423,713	8,563,246	14,803,793	12,204,706
Expense by Function				
Physical Environment	9,290,872	8,285,795	13,999,434	11,946,688
Debt Service	68,752	42,192	741,198	194,685
Other Financing Uses				
Budgeted Transfer-Clerk	53,907	53,729	53,729	53,729
Interfund Transfers	10,182	181,530	9,432	9,604
Total Expense	9,423,713	8,563,246	14,803,793	12,204,706
* Large negative in FY16 related to a change in engineering assumptions related to long-term care				

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Fund:	401-0000	Waste Management Fund		
Associated Department:	401-4210	Landfills		
Description:	Accounts for the operation of a central landfill and two Solid Waste Convenience Centers. Related budgeted costs are in accordance with strict rules established by the State of Florida Department of Environmental Protection (DEP).			
Budget Summary: Landfills				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expense				
Physical Environment	3,473,066	2,262,662	3,970,706	4,087,860
Debt Service	68,752	42,192	741,198	194,685
Other Financing Uses				
Transfers Out	10,182	181,530	9,432	9,604
Total Expense	3,552,000	2,486,384	4,721,336	4,292,149
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	772,722	694,176	807,547	834,601
Operating Expenditures	2,644,938	1,514,648	2,404,430	2,289,530
Capital Outlay	1,499	109	705,000	910,000
Debt Service	68,752	42,192	741,198	194,685
Transfers Out	10,182	181,530	9,432	9,604
Transfer to Constitutional Officer	53,907	53,729	53,729	53,729
Total Expense	3,552,000	2,486,384	4,721,336	4,292,149
Full Time Equivalents (FTEs)	18	18	18	18
Positions				
Sanitation Administrator	1	1	1	1
Landfill Supervisor	1	1	1	1
Landfill Operator	6	6	6	6
Equipment Operator II	3	3	3	3
Weighmaster	2	2	2	2
Landfill Attendant	2	2	2	2
Mosquito Control Specialist	1	1	1	1
Staff Assistant II	1	1	1	1
Solid Waste Director	1	1	1	1

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Fund:	401-0000	Waste Management Fund		
Associated Department:	401-4214	Long-Term Care		
Description:	To account for the long-term care costs of maintaining closed landfills in accordance with the State of Florida Department of Environmental Protection (DEP).			
Budget Summary: Long-Term Care				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expense				
Physical Environment *	280,322	(2,938,628)	739,850	705,950
Total Expense	280,322	(2,938,628)	739,850	705,950
Detailed Budget of Expenditures & FTEs				
Category				
Operating Expenditures	280,322	(2,938,628)	639,850	605,950
Capital Outlay	0	0	100,000	100,000
Total Expense	280,322	(2,938,628)	739,850	705,950
Full Time Equivalents (FTEs)				
n/a				
* Large negative in FY16 related to a change in engineering assumptions related to long-term care				

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Fund:	401-0000	Waste Management Fund		
Associated Department:	401-4215	Solid Waste Collection		
Description:	To account for the contractual costs of mandatory door-to-door refuse collection in the unincorporated areas of the County, with separate pickups for household garbage and yard trash			
Budget Summary: Solid Waste Collection				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expense				
Physical Environment	3,424,199	3,261,916	3,278,912	3,252,429
Total Expense	3,424,199	3,261,916	3,278,912	3,252,429
Detailed Budget of Expenditures & FTEs				
Category				
Operating Expenditures	3,424,199	3,261,916	3,278,912	3,252,429
Total Expense	3,424,199	3,261,916	3,278,912	3,252,429
Full Time Equivalents (FTEs)				
n/a				

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Fund:	401-0000	Waste Management Fund		
Associated Department:	401-4218	Waste Tire		
Description:	To account for the expenditure of County funds to support the special handling necessary for collection and disposal of waste tires in accordance with applicable regulations.			
Budget Summary: Waste Tire				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expense				
Physical Environment	57,914	52,642	77,775	77,775
Total Expense	57,914	52,642	77,775	77,775
Detailed Budget of Expenditures & FTEs				
Category				
Operating Expenditures	57,914	52,642	77,775	77,775
Total Expense	57,914	52,642	77,775	77,775
Full Time Equivalents (FTEs)				
n/a				

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Fund:	401-0000	Waste Management Fund		
Associated Department:	401-4219	Recycling		
Description:	Accounts for the expenditure of County funds and Grant funds received from the State to support the County's recycling and recycling education programs, including County-wide curbside collection of recyclables every week.			
Budget Summary: Recycling				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expense				
Physical Environment	1,369,647	1,340,793	1,341,370	1,331,853
Total Expense	1,369,647	1,340,793	1,341,370	1,331,853
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	43,543	44,227	43,671	45,143
Operating Expenditures	1,326,104	1,296,566	1,277,699	1,266,710
Capital Outlay			20,000	20,000
Total Expense	1,369,647	1,340,793	1,341,370	1,331,853
Full Time Equivalents (FTEs)	1	1	1	1
Positions				
Senior Staff Assistant	1	1	1	1

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Fund:	401-0000	Waste Management Fund		
Associated Department:	401-4220	Hazardous Waste		
Description:	Accounts for the expenditure of County funds to support the special handling necessary for the proper collection and disposal of household hazardous waste (HHW) materials.			
Budget Summary: Hazardous Waste				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expense				
Physical Environment	14,874	13,455	14,550	14,550
Total Expense	14,874	13,455	14,550	14,550
Detailed Budget of Expenditures & FTEs				
Category				
Operating Expenditures	14,874	13,455	14,550	14,550
Total Expense	14,874	13,455	14,550	14,550
Full Time Equivalents (FTEs)				
n/a				

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Fund:	401-0000	Waste Management Fund		
Associated Department:	401-4221	Litter Prevention		
Description:	Accounts for the expenditure of County funds to support litter prevention programs. The County has contracted with "Keep Putnam Beautiful" to administer these programs.			
Budget Summary: Litter Prevention				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expense				
Physical Environment	30,000	30,000	30,000	30,000
Total Expense	30,000	30,000	30,000	30,000
Detailed Budget of Expenditures & FTEs				
Category				
Operating Expenditures	30,000	30,000	30,000	30,000
Total Expense	30,000	30,000	30,000	30,000
Full Time Equivalent (FTEs)				
n/a				

Putnam County Board of County Commissioners Budget Book FY17/18 Section C

Fund:	401-0000	Waste Management Fund		
Associated Department:	401-4223	Solid Waste Capital Projects		
Description:	Accounts for engineering and contract costs for the proper closure of present landfills and the opening of new landfill cells in compliance with DEP rules.			
Budget Summary: Solid Waste Capital Projects				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Expense				
Physical Environment	694,757	4,316,684	4,600,000	2,500,000
Total Expense	694,757	4,316,684	4,600,000	2,500,000
Detailed Budget of Expenditures & FTEs				
Category				
Operating Expenditures	694,757	4,316,684	100,000	
Capital Outlay			4,500,000	2,500,000
Total Expense	694,757	4,316,684	4,600,000	2,500,000
Full Time Equivalents (FTEs)				
n/a				

Port Authority Fund

The Port Authority Fund is an Enterprise Fund used to account for the revenues and expenses associated with the Port Authority. It is a public corporation established to develop and manage port facilities in Putnam County, Florida. The Port Authority also owns and maintains industrial and commercial properties. Functionally, the Port Authority operates as part of the Public Works Department.

Fund:	Enterprise Funds			
Associated Department:	404-7203, 404-7205	Port Authority Fund		
Description:	Accounts for revenues and expenditures associated with the operation of the County Bargeport, warehouse, and industrial complex. Revenues are primarily rents or user fees.			
Budget Summary: Port Authority Fund				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Charges for Services	92,682	189,179	30,500	90,000
Miscellaneous Revenues	145,401	221,500	145,600	9,300
Total Sources	238,083	410,679	176,100	99,300
Other Financing Sources				
Cash Carry Forward			23,502	101,681
Total Revenues	238,083	410,679	199,602	200,981
Expenditures				
Physical Environment	1,869	3,291	4,000	4,000
Transportation	342,978	411,390	166,829	173,139
Other Financing Uses				
Transfers Out	1,380	1,380	3,773	3,842
Budgeted Reserves	0	0	25,000	20,000
Total Expenditures	346,227	416,061	199,602	200,981
Detailed Budget of Expenditures & FTEs				
Category				
Operating Expenditures	344,847	414,681	170,829	177,139
Transfers Out	1,380	1,380	3,773	3,842
Budgeted Reserves	0	0	25,000	20,000
Total	346,227	416,061	199,602	200,981
Full Time Equivalents (FTEs)				
n/a				

East Putnam Regional Water/Wastewater Utility Fund

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

Fund:	Enterprise Funds			
Associated Department:	405-XXXX	East Putnam Region Water/Wstwttr		
Description:	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: E. Putnam Region Water/Wastewater				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Intergovernmental Revenues	3,088,097	2,717,915	0	2,000,000
Charges for Services	1,122,706	980,746	1,135,000	1,037,000
Miscellaneous Revenues	21,455	6,512	11,300	10,700
Total Sources	4,232,258	3,705,173	1,146,300	3,047,700
Other Financing Sources				
Transfers In	650,000	650,000	610,000	1,160,000
Cash Carry Forward	0	0	671,320	637,131
Total Revenues	4,882,258	4,355,173	2,427,620	4,844,831
Expense				
Physical Environment	1,973,106	2,984,283	1,431,482	3,848,503
Debt Service	472,645	539,355	996,138	996,328
Other Financing Uses				
Transfers Out	0	14,082	0	0
Total Expense	2,445,751	3,537,720	2,427,620	4,844,831
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	200,271	203,741	220,944	234,257
Operating Expenditures	1,622,321	1,578,893	951,500	794,580
Capital Outlay	150,514	1,201,649	259,038	2,819,666
Debt Service	472,645	539,355	996,138	996,328
Transfers Out	0	14,082	0	0
Total Expense	2,445,751	3,537,720	2,427,620	4,844,831
Full Time Equivalents (FTEs)	5.2	6.05	6.05	6.05
Positions				
Utility Service Representative	1	1	1	1
Utility Lead Service Worker	1	2	2	2
Utility Service Worker	2	2	2	2
Distribution System Supervisor	1	1	1	1
Water Resources Analyst	0.2	0.05	0.05	0.05

Internal Service Funds

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

Fund:	Internal Service Funds			
Associated Department:	501-XXXX	Fleet Maintenance Fund		
Description:	An Internal Service Fund, this fund accounts for expenditures relating to maintenance services for County-owned vehicles and equipment. Costs are billed to Departments according to completed work orders on their vehicles or equipment.			
Budget Summary: Fleet Maintenance				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Miscellaneous Revenues	2,222	0	1,500	0
Internal Services	1,186,804	1,001,329	1,001,068	1,165,519
Total Sources	1,189,026	1,001,329	1,002,568	1,165,519
Other Financing Sources				
Transfers In	0	811,143	0	0
Total Revenues	1,189,026	1,812,472	1,002,568	1,165,519
Expenses				
Internal Services	1,279,899	1,137,449	1,000,682	1,163,633
Other Financing Uses				
Interfund Transfers	3,362	3,362	1,886	1,886
Total Expenses	1,283,261	1,140,811	1,002,568	1,165,519
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	366,365	355,099	353,560	370,312
Operating Expenditures	913,289	767,969	647,122	793,321
Capital Outlay	245	14,381	0	0
Transfers	3,362	3,362	1,886	1,886
Total Expenses	1,283,261	1,140,811	1,002,568	1,165,519
Full Time Equivalents (FTEs)	7	7	7	7
Positions				
Staff Assistant II	1	1	1	1
Parts/Maintenance Coord	1	1	1	1
Senior Mechanic/CDL	2	2	2	2
Mechanic/CDL	1	1	1	1
Emergency Vehicle Tech	1	1	1	1
Fleet Maintenance Manager	1	1	1	1

Fund:	Internal Service Funds			
Associated Department:	506-XXXX	Insurance Reserve Fund		
Description:	Used to account for the costs relating to employee health/dental/life insurance benefits and the allocation of those costs to County agencies and the employees themselves.			
Budget Summary: Insurance Reserve				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Miscellaneous Revenues	3,936	474,920	0	0
Internal Services	6,371,458	6,473,380	6,731,606	6,767,973
Total Sources	6,375,394	6,948,300	6,731,606	6,767,973
Other Financing Sources				
Transfers In	55,032	513,552	55,920	55,920
Total Revenues	6,430,426	7,461,852	6,787,526	6,823,893
Expenses				
General Government	7,104,303	6,683,738	6,587,526	6,623,893
Other Financing Uses				
Transfers Out	500,000	0	0	0
Budgeted Reserves	0	0	200,000	200,000
Total Expenses	7,604,303	6,683,738	6,787,526	6,823,893
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	0	0	0	64,393
Operating Expenditures	7,104,303	6,683,738	6,587,526	6,559,500
Transfers Out	500,000	0	0	0
Budgeted Reserves	0	0	200,000	200,000
Total Expenses	7,604,303	6,683,738	6,787,526	6,823,893
Full Time Equivalent (FTEs)	0	0	0	1.1
Positions				
Human Resources Director *	0	0	0	0.1
Benefits Specialist *	0	0	0	1
* In FY 18, to more correctly account for it, the staff time associated with administering the County's insurance benefit program was added to this fund.				

Fund:	Internal Service Funds			
Associated Department:	507-XXXX	Risk Management Fund		
Description:	Accounts for costs and the allocation of costs relating to all types of insurance carried by the County, except for health/life insurance benefits for County employees (Fund 506).			
Budget Summary: Risk Management				
<u>Description</u>	FY 14/15 Actual	FY 15/16 Actual	Adopted Budget FY16/17	Adopted Budget FY17/18
Revenues				
Miscellaneous Revenues	655	443	0	0
Internal Services	1,158,559	1,158,559	1,442,710	1,523,864
Total Sources	1,159,214	1,159,002	1,442,710	1,523,864
Other Financing Sources				
Transfers In	179,642	179,642	188,642	192,090
Total Revenues	1,338,856	1,338,644	1,631,352	1,715,954
Expenses				
General Government	1,889,882	1,481,039	1,304,872	1,380,954
Other Financing Uses				
Budgeted Reserves	0	0	326,480	335,000
Total Expenses	1,889,882	1,481,039	1,631,352	1,715,954
Detailed Budget of Expenditures & FTEs				
Category				
Personal Services	58,058	58,353	57,602	60,060
Operating Expenditures	1,831,824	1,422,686	1,247,270	1,320,894
Budgeted Reserves	0	0	326,480	335,000
Total Expenses	1,889,882	1,481,039	1,631,352	1,715,954
Full Time Equivalents (FTEs)	1	1	1	1
Positions				
Risk Coordinator	1	1	1	1

Capital Improvement Plan (CIP)

Capital expenditures are requested and authorized within the Operating Budget (labeled as “Capital Outlay”) for each Department. This report section, however, for informational purposes, will provide detailed listings of the 5-year Capital Improvement Plan and the expenditures approved by the Board for the 2017-18 Fiscal Year.

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

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

During the primary election on September 10, 2002, the County voters approved a referendum for a one-cent sales tax (**Local 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 \$5.6 million for FY 2017-18, with the percent of annual increase paralleling the State Sales Tax Revenues in the General Fund. The most significant use of those funds has been the paving of over 97 miles of road and the resurfacing of 85+ 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.

Putnam County

Five Year

Capital Improvement Plan (CIP)

FY 2017-18

Through

FY 2021-2022

Category – Drainage

Item/Project Name	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	TOTAL	FUNDING SOURCE
DRAINAGE ANNUAL							
TOTALS:	1,747,506	800,000	800,000	300,000	300,000	3,947,506	AS LISTED BELOW
Master Stormwater System							DEP Grants
1 Improvements Road Drainage		500,000	500,000			1,000,000	
2 Improvements West Palmetto		300,000	300,000	300,000	300,000	1,200,000	Better Place Plan
3 Drainage	432,306					432,306	Better Place Plan
4 Dog Branch Canal	1,315,200					1,315,200	Direct Appropriation

CATEGORY - ROADS/BRIDGES

	Item/Project Name	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	TOTAL	FUNDING SOURCE
	ROADS ANNUAL TOTALS:	12,117,476	3,200,000	3,200,000	3,200,000	3,200,000	24,917,476	AS LISTED BELOW
1	Resurfacing/ Repaving- (Projects to be Determined)	1,843,620	1,000,000	1,000,000	1,000,000	1,000,000	5,843,620	Second Local Option Gas Tax
2	Road Paving Projects FY17	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000	Better Place Plan
3	Bridge Repairs		100,000	100,000	100,000	100,000	400,000	Second Local Option Gas Tax
4	Sidewalks Projects		100,000	100,000	100,000	100,000	400,000	Transportation Fund
5	Road Imp near GP	270,000					270,000	Better Place Plan
6	Comfort Road RR-crossing	185,000					185,000	Better Place Plan
7	St Johns Sports Complex SR19	105,000					105,000	Grant Funds
8	Holloway Road from SR 100 to Tinsley Road	927,665					927,665	Grant Funds
9	Resurface CR216	1,354,136					1,354,136	Grant Funds
10	Ferrys-Ft Gates Ferry Rd	1,500,000					1,500,000	Grant Funds
11	Ashley Lake	1,527,863					1,527,863	Grant Funds
12	Lake Susan	1,805,054					1,805,054	Grant Funds
13	ST JOHNS 19 TO ZEAGLER	599,138					599,138	Grant Funds

CATEGORY - FERRIES/UTILITIES

	Item/Project Name	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	TOTAL	FUNDING SOURCE
FACILITIES								
(UTILITY)								
	ANNUAL TOTALS:	3,785,000	65,000	0	0	0	3,850,000	AS LISTED BELOW
	Drayton Island							
	Ferry Barge and							Federal FBD
1	Push Boat Proj.	100,000					100,000	Funds
	Fort Gates Ferry							
	Improvement							Federal FBD
2	Project	800,000					800,000	Funds
	Ferry							
	Terminal/Barge							
3	Grant Match	320,000					320,000	BPP
								Water/WW
	RO membranes							Utility Fund
4		65,000	65,000				130,000	(Enterprise)
	Water Line							SJRWMD and
5	Extension	2,500,000					2,500,000	BPP match

CATEGORY - FACILITIES (LANDFILLS)

	Item/ Project Name	FY 2017-18	FY 2018-19	FY 2019-20	FY2020-21	FY2021-22	TOTAL	FUNDING SOURCE
	LANDFILLS ANNUAL TOTALS	3,100,000	3,200,000	2,450,000	2,250,000	1,250,000	12,250,000	AS LISTED BELOW
1	Central L/F Phase II, Cell 1 Partial Closure	400,000					400,000	Waste Mgmt Fund (Enterprise)
2	Interlachen C/C Improvements	50,000	50,000	50,000	50,000	50,000	250,000	Waste Mgmt Fund (Enterprise)
3	Huntington C/C Expansion		400,000				400,000	Waste Mgmt Fund (Enterprise)
4	Pole Barn Improvements	50,000	50,000	50,000	50,000	50,000	250,000	Waste Mgmt Fund (Enterprise)
5	Huntington L/F Closure Improvements	50,000	50,000	50,000	50,000	50,000	250,000	Waste Mgmt Fund (Enterprise)
6	Leachate Collection System- Eng./Improvements	200,000	50,000	50,000	50,000	50,000	400,000	Waste Mgmt Fund (Enterprise)
7	Central Phase I Closure Improvements	50,000	50,000	50,000	50,000	50,000	250,000	Waste Mgmt Fund (Enterprise)
8	Central L/F Phase III, Landfill Expansion	2,000,000	1,000,000	1,000,000	1,000,000		5,000,000	Waste Mgmt Fund (Enterprise)
9	Central L/F Phase II, Cell 2 Partial Closure	100,000	200,000	200,000			500,000	Waste Mgmt Fund (Enterprise)
10	Central L/F Phase II, Cell 3 Partial Closure		250,000				250,000	Waste Mgmt Fund (Enterprise)
11	Central L/F Phase I, Landfill Mining		1,000,000	1,000,000	1,000,000	1,000,000	4,000,000	Waste Mgmt Fund (Enterprise)
12	Onsite Leachate Treatment Construction	200,000	100,000				300,000	Waste Mgmt Fund (Enterprise)

CATEGORY - FACILITIES (OTHER)

	Item/Project Name	FY 2017-18	FY 2018-19	FY 2019-20	FY2020-21	FY2021-22	TOTAL	FUNDING SOURCE
	FACILITIES (OTHER)							AS LISTED
	ANNUAL TOTALS:	2,670,793	1,390,000	415,000	1,950,000	325,000	6,750,793	BELOW
1	Library Expansion - Headquarters				600,000		600,000	Cultural Affairs Grant/ General Fund/ Better Place Plan
2	Melrose Branch Library Expansion	100,000					100,000	Better Place Plan
3	ADA Transition items (GS)		25,000	25,000	25,000		75,000	General Fund
4	EMS Replacement Mobile Homes	30,000	65,000	65,000			160,000	General Fund
5	EMS Station Retrofit		50,000	50,000	50,000	50,000	200,000	General Fund
6	Shelter Retrofit (ES)		500,000	25,000	25,000	25,000	575,000	Emergency Mgmt Grant
7	New Fire Stations	1,000,000			1,000,000		2,000,000	Grant Fund
8	Fire Station Retrofit		250,000	250,000	250,000	250,000	1,000,000	Fire Tax Fund
9	Communications System Phase 1	428,793					428,793	Better Place Plan
10	Park Library FG Project (to be designated)	422,000					422,000	Better Place Plan
11	Tanglewylde Nature Park	240,000					240,000	General Fund/Grants
12	Johnson Community Park	50,000					50,000	General Fund/Grants
13	Re-roofing of part of Govt. Complex Bldg.		500,000				500,000	Better Place Plan
14	Fiber Optics Project (Closing Communication Loop) carryover	400,000					400,000	Better Place Plan
15	Animal Shelter	750,000					750,000	Better Place Plan
16	Court Improvement Project	996,800					996,800	Court Imprvmnt. Fund
17	Sheriff Office/Jail	120,000					120,000	Better Place Plan

CATEGORY - VEHICLES & EQUIPMENT

	Item/ Project Name	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	TOTAL	FUNDING SOURCE
	VEHICLES & EQUIPMENT							AS LISTED
	ANNUAL TOTALS:	3,222,659	6,141,470	4,287,068	3,527,068	3,357,068	20,535,333	BELOW
	WASTE MGMT							
1	D-6 Dozer (Lease-Purchase)		225,000				225,000	Waste Mgmt Fund
2	Front End Loader		300,000	300,000		300,000	900,000	"
3	Pickup Truck 4WD Replacement		25,000				25,000	"
4	Trash Compactor (Lease-Purchase)		700,000				700,000	"
5	Scraper Pan (Lease-Purchase)		450,000				450,000	"
6	Roll-off Trucks	180,000	180,000	360,000			720,000	"
7	Tanker Truck	150,000					150,000	"
8	Pickup Truck Replacement					30,000	30,000	"
9	Pickup Truck Quad Cab		27,000				27,000	"
10	Pickup Truck w/Tommy Lift		25,000				25,000	"
11	Pickup Truck Replacement		25,000				25,000	"
12	Pickup Truck Replacement (MC)			30,000			30,000	"
13	Batwing Mower & Tractor	75,000					75,000	"
14	Pickup Truck Extended Cab		35,000	35,000			70,000	"
15	Off Road Dump Truck		350,000				350,000	"
16	Track Hoe		350,000				350,000	"
17	3" Screen		350,000				350,000	"
	PLANNING & DEV.							
18	Replace Veh. P & D, Inspect.		40,804	40,804	40,804	40,804	163,216	General Fund
19	New Veh. For Planning & Admin.		20,402				20,402	"
	EMS							
20	Replacement Ambulances (3)	925,417	575,000	575,000	575,000	575,000	3,225,417	Better Place Plan
21	Rechassis Ambulances		186,000	186,000	186,000	186,000	744,000	General Fund
22	Specialized Medical Equipment		50,000	50,000	50,000	50,000	200,000	"
23	Supervisor Vehicles		75,000	75,000	75,000	75,000	300,000	"
24	Station Alerting Devices (Med TACH)		45,000	45,000	45,000	45,000	180,000	"

CATEGORY - VEHICLES & EQUIPMENT (cont.)

	Item/Project Name	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	TOTAL	FUNDING SOURCE
								AS LISTED BELOW
	FIRE TAX UNIT							
25	Fire Apparatus 4 x 2 ENG	1,500,242					1,500,242	Better Place Plan
26	Fire Apparatus 4 x 2 ENG		950,000	950,000	950,000	950,000	3,800,000	Fire Tax Fund
27	4WD Utility Vehicle		50,000	50,000	50,000	50,000	200,000	"
28	Retrofit Brush Vehicles		75,000	75,000	75,000	75,000	300,000	"
29	Replacement Water Tankers		500,000	500,000	500,000	500,000	2,000,000	"
30	Haz-Mat Spec. Ops. Unit			500,000	500,000		1,000,000	"
31	Radio Comm. (Narrow Band FCC Mandate)		45,000	45,000	45,000	45,000	180,000	"
	EMERGENCY SERVICES							
32	4WD Utility Vehicle	35,000		35,000			70,000	General Fund
	PW/TRANSPORTATION							
33	18 Yard Dump Truck		154,000	154,000	154,000	154,000	616,000	Transportation Fund
34	2 1/2 Ton Crew Cab		90,000	90,000	90,000	90,000	360,000	"
35	Loader/ Excavator Lease		42,000	42,000	42,000	42,000	168,000	"
36	Pickups - Engineering		35,000	35,000	35,000	35,000	140,000	"
37	Mowing Equip Leases (non-capital)		79,264	79,264	79,264	79,264	317,056	"
38	Pickups - Road & Bridge		35,000	35,000	35,000	35,000	140,000	"
39	Skid Steer		52,000	0	0		52,000	"
40	Pickups - Road & Bridge	35,000					35,000	Better Place Plan
41	18 Yard Dump Truck, Combination Back Hoe	257,000					257,000	"
	INFORMATION TECHNOLOGY							
42	Computer Storage Hardware	65,000					65,000	General Fund
43	Computer Network Hardware	100,400	182,000	182,000	182,000	182,000	828,400	"
	FLEET MAINTENANCE							
44	Service Truck		45,000				45,000	Better Place Plan

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DEBT CONSIDERATIONS

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

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

In FY 2007, the County borrowed \$10,000,000 for **Better Place Plan** road improvements with an additional \$3,500,000 in FY 2008. The notes mature on January 1, 2018.

In FY 2009, the County secured a \$4,000,000 note to finance the construction of Cell 3 at the County's Landfill. The note matures in October of 2017.

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

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

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

In FY 2016, the County authorized two USDA Revenue Bonds totaling \$17,965,300 to provide financing for the construction of the county jail. The bonds mature in 2057. The bonds are secured by local government half-cent sales tax revenues, but debt service payments are currently funded from Better Place Plan Fund.

Other financing needs are handled primarily through **lease purchases**, which have been used to acquire and/or replace capital equipment of the County. Lease purchases are normally for 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 equipment within annual funding constraints.

The State of Florida places no limit on debt that a County may incur, nor has the County established any debt limits, either through ordinance or policy. However, as a matter of practicality, debt service payments should fit within the overall revenue budget of the applicable fund. Currently, the General Fund is assisting with debt service in the Communication Fund and the Better Place Plan Fund is assisting with the Jail debt (covered by a General Fund revenue pledge) and the Utility Fund. Given the current tight 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 is established.

Debt Service Requirements

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

	FY 18	FY 19	FY 20	FY 21 & BEYOND	TOTAL
GOVERNMENTAL LONG TERM:					
Bank of America-Comm Impr.	120,500	120,566	90,459	0	331,525
Bank of America - MSBU #2	141,078			0	141,078
Bank of America - BPP	578,981			0	578,981
Bank of America - BPP	422,963			0	422,963
UDSA Revenue Bond - Jail(R1)	397,325	397,284	397,328	14,301,178	15,493,116
UDSA Revenue Bond - Jail(R2)	395,753	395,728	395,788	14,245,959	15,433,228
TOTAL GOVT LONG TERM	2,056,600	913,579	883,575	28,547,138	32,400,891
GOVERNMENTAL LEASE PURCH:					
Phone System	60,825	60,825	60,825	111,512	293,988
Leasing 2-Excavator	70,274	70,274	70,274	140,549	351,372
Leasing 2-Excavator	66,662	66,662	66,662	133,324	333,309
TOTAL GOVT LEASE PURCH	197,761	197,761	197,761	385,385	978,669
TOTAL GOVERNMENTAL	2,254,362	1,111,340	1,081,336	28,932,523	33,379,560
PROPRIETARY FUNDS:					
SRF-Water Proj.	654,052	654,052	654,052	5,897,782	7,859,938
SRF-Wastewater Proj.	56,773	56,773	56,773	851,591	1,021,909
USDA-Water/WW Proj. #1	228,495	228,818	228,013	6,393,158	7,078,483
USDA-Water/WW Proj. #2	113,780	113,475	114,125	3,189,485	3,530,865
USDA-Water/WW Proj. #3	145,363	144,630	143,870	4,241,828	4,675,690
USDA-Water/WW Proj. #4	9,938	9,905	9,873	472,038	501,753
Solid Waste Proj.-Notes	145,097				145,097
Solid Waste Lease-Purch	49,571				49,571
TOTAL PROPRIETARY	1,403,068	1,207,653	1,206,705	21,045,880	24,863,306
TOTAL ALL DEBT SVC. REQ.	3,657,429	2,318,992	2,288,041	49,978,403	58,242,866
Percent Change in					
Debt Service Per Year		-36.60%	-1.33%		

Outstanding Debt Summary

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

	FY 18	FY 19	FY 20	FY 21
GOVERNMENTAL LONG TERM:				
Bank of America-Comm Impr.	202,944	88,708	0	0
Bank of America - MSBU #2	0	0	0	0
Bank of America - BPP	0	0	0	0
Bank of America - BPP	0	0	0	0
UDSA Revenue Bond - Jail(R1)	8,764,300	8,640,900	8,513,600	8,382,400
UDSA Revenue Bond - Jail(R2)	8,730,500	8,607,600	8,480,800	8,350,100
TOTAL GOVT LONG TERM	17,697,744	17,337,208	16,994,400	16,732,500
GOVERNMENTAL LEASE PURCH:				
Ronco-Phone System	197,619	152,227	102,719	48,721
Leasing 2-Excavator	261,303	198,832	134,495	68,237
Leasing 2-Excavator	247,830	188,586	127,568	64,725
TOTAL GOVT LEASE PURCH	706,752	539,645	364,782	181,682
TOTAL GOVERNMENTAL	18,404,496	17,876,853	17,359,182	16,914,182
PROPRIETARY FUNDS:				
SRF-Water Proj.	6,170,548	5,683,116	5,182,166	4,667,323
SRF-Wastewater Proj.	862,505	817,071	770,861	724,034
USDA-Water/WW Proj. #1	3,831,000	3,765,000	3,697,000	3,626,000
USDA-Water/WW Proj. #2	1,855,000	1,825,000	1,793,000	1,760,000
USDA-Water/WW Proj. #3	2,932,000	2,868,000	2,803,000	2,737,000
USDA-Water/WW Proj. #4	274,000	273,000	272,000	270,000
Solid Waste Proj.-Notes	0	0	0	0
Solid Waste Lease-Purch	0	0	0	0
TOTAL PROPRIETARY	15,925,053	15,231,186	14,518,027	13,784,357
BALANCE-ALL DEBT	34,329,549	33,108,039	31,877,209	30,698,539
Percent Change in				
Total Outstanding Debt Per Year		-3.56%	-3.72%	-3.70%

Glossary

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

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

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

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

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

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

BALANCES FORWARD (BAL. FWD, CASH FORWARD, CASH CARRYFORWARD, FUND

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

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

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

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

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

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

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

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

CAPITAL IMPROVEMENTS - assets that have a useful life beyond one year and cost more than a designated threshold such as roads, buildings, equipment, vehicles, and landfills.

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

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

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

CASH BALANCES FORWARD (CASH CARRY FORWARD) – Balances of cash remaining at the end of the previous fiscal year that are budgeted for use in the new fiscal year.

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

COLA – Cost of Living Adjustment.

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

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

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

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

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

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

DEPRECIATION – A decrease in the value of fixed assets.

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

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

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

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

FISCALLY CONSTRAINED COUNTY – Defined by Florida Statute as a county in which a one mill property tax rate will raise no more than \$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 (FTE) - A part-time position converted to the decimal equivalent of a full-time position usually based upon 2080 hours. For example, a person working 1040 hours for the year would be considered 1/2 of a full-time position or 0.5 F.T.E.

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

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

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

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

GFOA – Government Finance Officers Association of the United States and Canada. **GIS** – Geographic Information System.

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

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

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

LIABILITY - An expenditure obligation or debt.

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

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

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

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

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

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

OTHER (REVENUES) - Miscellaneous income such 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 that could be moved to another location.

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

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

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

REAL PROPERTY - Land and buildings affixed to the land.

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

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

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

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

SQG – Small Quantity Generator of hazardous material.

SURTAX – 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 that allow the resources of one fund to be appropriated by another fund. Transfers technically are not really revenue or expenditures, but are required to be included as part of the budget, and, as such, artificially inflate the budget.

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

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

ZBOA – Zoning Board of Adjustment.