

**PUTNAM COUNTY
FLORIDA**

BOARD OF COUNTY COMISSIONERS

F Y 2008 - 2009 BUDGET

FOR TH E PERIOD OCTOBER 1, 2008 THROUGH SEPTEMBER 30, 2009

BOARD OF COUNTY COMMISSIONERS

District 1	Nancy S. Harris (Vice-Chair)
District 2	Chip Laibl
District 3	Hermon L. Somers, Jr. (Chair)
District 4	Ed Taylor
District 5	Brad Purcell

TABLE OF CONTENTS

Title Page

TABLE OF CONTENTS.....	i
-------------------------------	----------

Budget Officer's	
Transmittal Letter.....	iii

SECTION A - INTRODUCTION

Organization Charts.....	A-1
Long-term Policies and Goals.....	A-3
Financial Structure.....	A-7
Budget Process.....	A-9
Budget Amendments.....	A-10
Other Budget Factors.....	A-10
Budget Policy and Guidelines.....	A-11
Revenue Assumptions.....	A-14
Revenue Trends.....	A-16
Budget Basis.....	A-18
Charts and Graphs.....	A-19
Where the Money Comes From.....	A-20
Where the Money Goes.....	A-21
How the Money is Used.....	A-22
County Property Values.....	A-23
Millage Rates.....	A-24

SECTION B - SUMMARIES

Executive Summary.....	B-1
Budget Summary Graphs.....	B-3
Budget Summary.....	B-4
Revenue and Expenditure Summary.....	B-6
Budget Comparison to Prior Years.....	B-8
Budget Summary Graph by Fund Type.....	B-11
County-Wide vs. Non-County-Wide Summary.....	B-12
Revenue Summary Comparison by Fund.....	B-17
Ad Valorem Tax Summary.....	B-19

SECTION C - BUDGET DETAIL

GENERAL FUND

C-1

Revenues/Expenditure Graphs.....	C-2
Revenue Budget Summary.....	C-3
Ad Valorem Tax Revenue Trends.....	C-4
Budget Growth Bar-Graph.....	C-5
County Commissioners.....	C-6
Tax Collector.....	C-8
Clerk of Courts.....	C-9
County Attorney.....	C-11
County Administrator.....	C-12
Court System.....	C-13
Information Technology.....	C-14
Human Resources.....	C-15
General Services/Buildings and Grounds.....	C-16
General Services/Purchasing.....	C-17
Planning & Development-Administration.....	C-18
Veterans Services.....	C-19
Planning & Development-Bldgs & Inspections....	C-20
Planning & Development-Codes Enforcement....	C-21
Emergency Services/SQG Assessment Prog.....	C-22
Emergency Medical Services.....	C-23
Welfare Administration.....	C-24
Mosquito Control.....	C-25
Parks & Recreation.....	C-26
County Library System.....	C-27
Agriculture & Home Economics.....	C-28
Miscellaneous/ Transfers/ Reserves.....	C-29
Supervisor of Elections.....	C-30
Property Appraiser.....	C-31
Sheriff.....	C-32

SPECIAL REVENUE FUNDS

TRANSPORTATION FUND

C-34

Revenues/Expenditure Graphs.....	C-35
Revenue Budget Summary.....	C-36
Revenue Trendline.....	C-37
Administration/ Engineering.....	C-38
Roads & Bridges.....	C-39
Miscellaneous.....	C-40

(CONTINUED NEXT PAGE)

TABLE OF CONTENTS (Concluded)

OTHER SPECIAL REVENUE FUNDS

Fishing Fund.....	C-42
Fire Taxing Unit (MSTU) Fund.....	C-43
Law Enforcement Trust Fund.....	C-44
Law Enforcement Education Fund.....	C-44
Article V Court Support.....	C-44
Court Improvement Fund.....	C-46
Driver's Education Fund.....	C-46
Court Technology Fund.....	C-48
Crime Prevention.....	C-48
E 9-1-1 Telephone System Fund.....	C-50
Tourist Development Fund.....	C-51
Communications Improvement Fund.....	C-52
Economic Development Fund.....	C-53
Miscellaneous Grants Fund.....	C-54
CDBG Program Income Fund.....	C-55
Interlachen Lakes Estates MSBU Fund.....	C-56
West Putnam MSBU Fund.....	C-56
Hurricane Housing Recovery Program.....	C-56
Local Housing Assist Trust Fund.....	C-58
MSBU Fund.....	C-58
E. Putnam Water/Wastewater Projects.....	C-60
Wastewater Utilities.....	C-61
Water Utilities.....	C-62
ILE Lake Access Lots Trust.....	C-63

DEBT SERVICE FUNDS

MSBU Sinking Fund.....	C-64
------------------------	------

CAPITAL OUTLAY FUNDS

Better Place Plan Projects.....	C-65
Road Projects Fund.....	C-66
Capital Projects Fund.....	C-67

ENTERPRISE FUNDS

Waste Management Fund.....	C-68
Port Authority Fund.....	C-77
E. Putnam Water/Wastewater Utility Fund.....	C-78

INTERNAL SERVICE FUNDS

Fleet Maintenance Fund.....	C-79
Insurance Reserve Fund.....	C-80
Risk Management Fund.....	C-81

SECTION D - CAPITAL IMPROVEMENT PLAN

Capital Expenditures.....	D-1
Comparison Graph.....	D-2
Five year CIP.....	D-3
Capital Outlay Impact on Operating Budget	D-12

SECTION E - MISCELLANEOUS/ STATISTICS

Debt Considerations.....	E-1
Debt Service Requirements.....	E-2
Outstanding Debt Summary.....	E-3
Debt per Capita.....	E-4
Millage Rates.....	E-5

GLOSSARY.....	E-6
---------------	-----

Putnam County Profile.....	E-11
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**Inside Back Cover - General Information
About Putnam County**

October 1, 2008

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

Dear County Commissioners:

We are pleased to submit the final Operating and Capital Budgets for Putnam County for the Fiscal Year 2008-09. The \$119.2 million budget is a responsible and financially sound spending plan, which continues to provide our citizens with the same, if not improved, level of service as in previous years, despite the fiscal challenges presented by Property Tax Reform and Amendment 1.

Introduction

The proposed FY 2008-09 Budget is a previously “rolled back” budget prepared in accordance with state legislation this year and last year. It maintains the same millage rate as FY 2007-08 at 8.5765 mills for the General Fund and 0.7425 mills for the Fire Taxing District. The combined effect of the roll back rate applied in FY 2007-08 and the *Amendment 1* of Property Tax Reform was the loss of \$3 million last year and an additional loss of \$1.5 million for FY 2008-09.

The revenue losses incurred for this two year period was offset by eliminating the County's Career Advancement Incentive program which over the last five (5) years has resulted in employee pay increases of 2%-4% for above average job performance and cutting departmental operating costs by 11% excluding personnel costs. The remaining reductions were in the form of capital outlay reductions and the restructuring of various insurance programs by increasing deductibles and self-insuring some capital assets.

Legal Compliance

The proposed budget is balanced, as required by law, and prepared in accordance with Florida Statutes 129.03 and 200.065 respectively. The budget was duly advertised on September 18, 2008 in the Palatka Daily News in the format prescribed by the Florida Department of Revenue.

Property Tax Reform

The Florida Legislature adopted a property tax relief and reform package during the 2007 Special Session. House Bill 1B made substantive changes to ad valorem taxing procedures by the County Commission. For 2007-08, a local government could only levy taxes up to the rolled-back rate (the millage rate, exclusive of new construction, necessary to produce the same amount of revenue as generated in the prior year) less a further reduction of 0% to 9%. For Putnam County that additional percentage reduction was 3%. The percentage varied for local governments because the calculation was based on 2001 to 2006 annual compound growth rates of tax levies and population growth by taxing authority.

Florida Amendment One, also known as the "Portability of Save Our Homes", was a legislatively-referred constitutional amendment that took place in a special election January 29, 2008. This measure passed with 64.4% in favor and 35.6% opposed—timed to coincide with Florida's presidential primary.

In a nutshell, Florida Amendment One amended the previous “Save Our Homes” property tax cap by allowing the difference between market value assessments to be transferred to new homesteads. The objective of the amendment, according to its supporters, was to promote more movement in the housing market.

Previously, the “snowbirds,” as well as first time home buyers, faced staggering tax liabilities because they were not protected by the old Save Our Homes amendment. Business owners, whose taxable property often outweighs their voting power, were also given little tax relief under the previous law.

The amendment also:

- Doubled the amount of each home's value exempt from property tax for homes \$75,000 and above, from \$25,000 to \$50,000, on all but the least expensive homes.
- Provided a \$25,000 exemption on tangible personal property (TPP).
- Created a 10% annual cap on non-homesteaded property.

The estimated impact of Amendment One on Putnam County is the loss of approximately \$1.5 to \$1.8 million in property tax revenues, which will be in addition to the loss of \$3 million from last year's property tax legislation.

Millage and Taxes

The budget reflects the statutory requirements, is balanced and maintains the SAME property tax millage rate as the previous fiscal year. These rates are over 6% lower than the legal maximum “roll back” rates of 9.1618 and 0.7945 respectively:

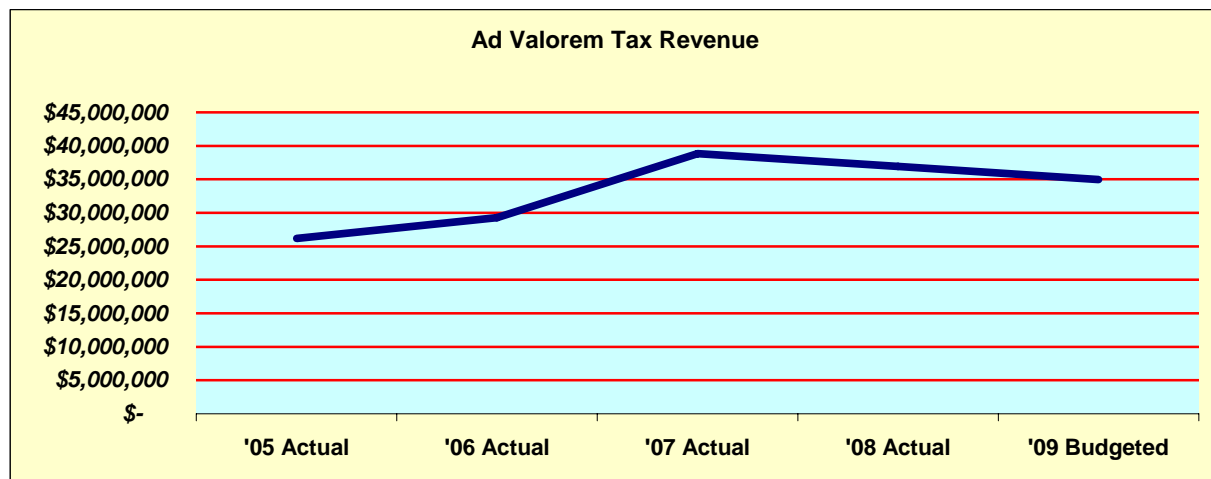
	<i>FY 2008-09 Revenue</i>	<i>FY 2008-09 Millage</i>	<i>FY 2007-08 Millage</i>
General Fund	\$ 32,427,179	8.5765	8.5765
Fire Tax Unit	<u>2,534,400</u>	<u>0.7425</u>	<u>0.7425</u>
Total Millage	<u>\$ 34,961,579</u>	<u>9.3190</u>	<u>9.3190</u>

Property Values

The gross taxable value of the county tax roll decreased from about \$4.2 billion in FY 2007-08 to approximately \$3.9 billion this year, a loss of approximately \$300 million in market values.

Revenues

Ad Valorem



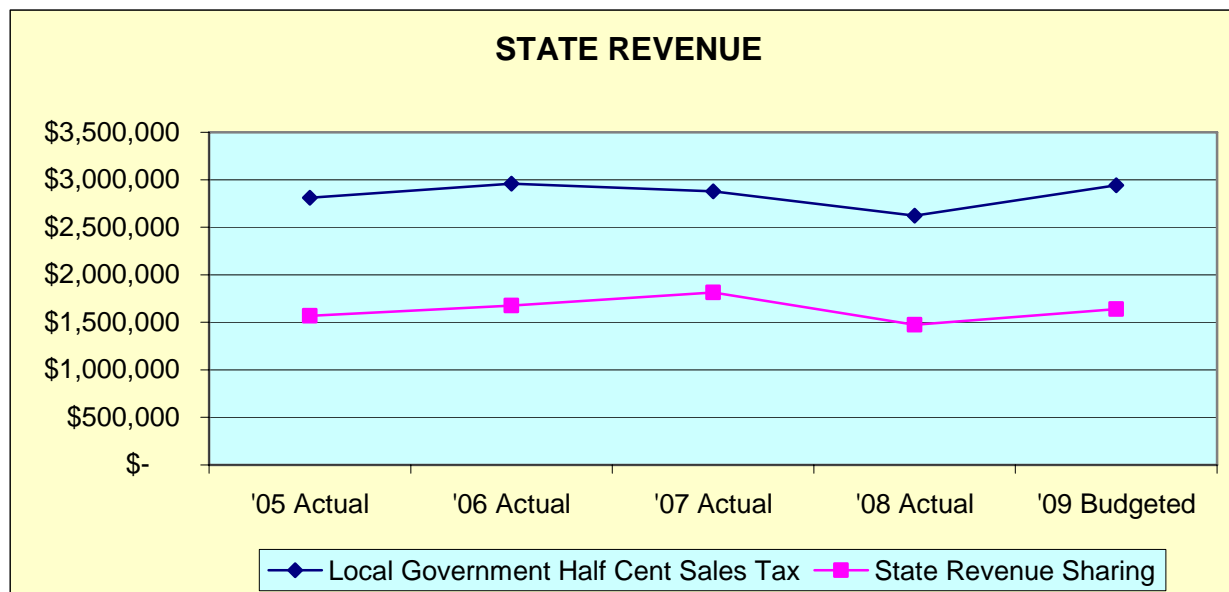
Ad valorem revenues, one of the largest County revenue sources, totals \$34,961,579. In comparison, the revenues that would have been generated with last year's millage rates and last year's taxable value would have been \$36,918,497 if the Amendment 1 had not passed.

The Board of County Commissioners, in compliance with the statutory requirement, levied approximately \$4.8 million less in ad valorem taxes for FY 2007-08 and FY 2008-09 than would have been generated using the prior formula from FY 2006-07. In the spirit of "tax reform," the Putnam County Board of County Commissioners also maintained most other charges and fees at current levels, unlike many other local governments in Florida.

Grants

Comprising approximately 15% of the County's total revenue, government grants continue to be an important revenue source for financing various capital projects and major infrastructure for Putnam County. For FY 2008, it is anticipated that the County will receive well in excess of \$20 million from various federal and state agencies for funding Transportation, Emergency Management, Library, and Recreational projects as well as provide approximately one half of the funding for the \$28 million Regional Water and Wastewater System.

State Revenue



The Local Government Half Cent Sales Tax, the second largest revenue source in the County's General Fund, is projected to increase very slightly to a total of \$2,942,597 for FY 2008-09. State Revenue sharing is expected to remain relatively constant at \$1,639,882. As the graph reflects above, state revenue as a whole has remained relatively flat with occasional modest increases. It actually decreased in FY 2008 by 15%.

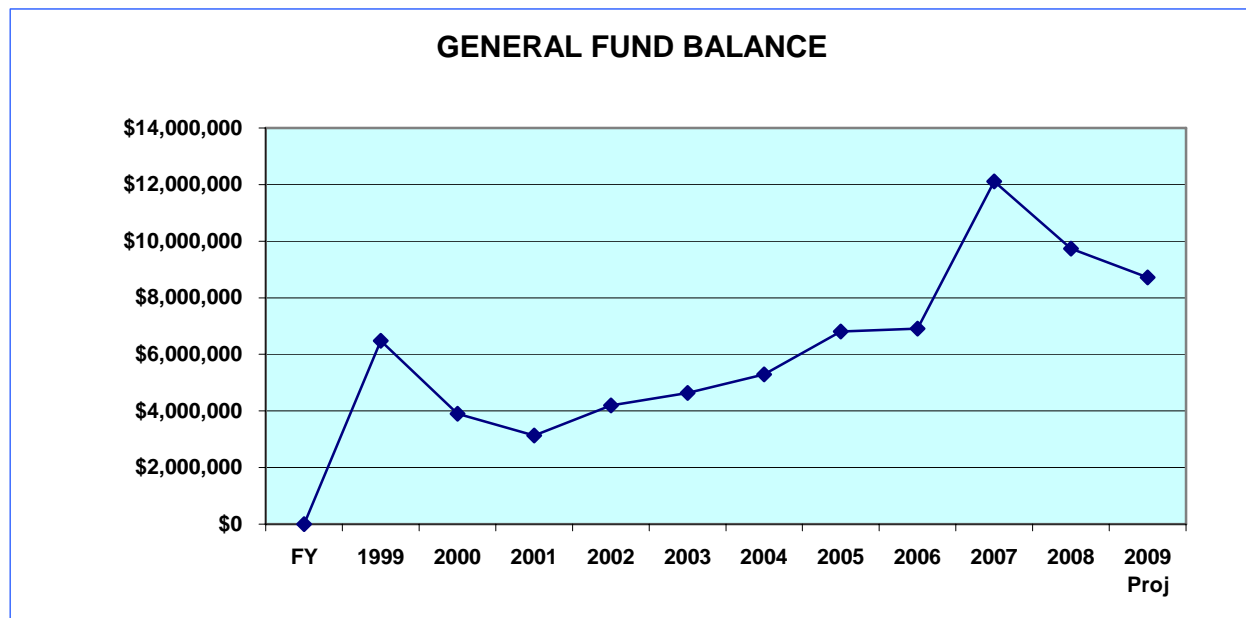
Gas Taxes

	FY 05 Actual	FY 06 Actual	FY 07 Actual	FY 08 Actual	FY 09 Budgeted
Local Option Gas Tax	1,904,717	1,840,374	1,814,606	1,738,328	1,962,698
Constitutional Gas Tax	1,410,346	1,371,354	1,380,365	1,313,974	1,374,024
County Gas Tax	612,057	611,868	602,760	573,238	621,880
Ninth Cent Gas Tax	96,000	97,977	89,750	82,493	93,608
Total Gas Taxes	\$ 4,023,120	\$ 3,921,573	\$ 3,887,481	\$ 3,708,033	\$ 4,052,210

The Board of County Commissioners levies a ninth cent gas tax, which is a 1 cent tax on diesel fuel only and 6 cents local option tax on all fuel to fund the operations of the Public Works Road and Bridge department. The other gas taxes listed above are generated by the state and are also used to fund the Public Works department. If the Board chose to levy the ninth cent gas tax on gasoline, it is estimated that the Transportation Fund would receive an additional \$332,000 a year to supplement operating costs. The County could also elect to levy the 5 cent local option tax worth an additional estimated \$1.2 million which could be used for capital expenditures only.

General Fund Balance

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



Expenditure Considerations

As approved by the Board and recommended by the Budget Review Committee, the following actions and considerations are reflected in the FY 2009 Budget:

- a. An across-the-board "Cost of Living Adjustment" increase of 4%.
- b. A continuation of the Experience Pay program at current levels.
- c. Suspension of the Career Advancement Compensation Program for another year. As a result of the recent State Property Tax Reform, the County will not have sufficient available revenue to fund the previous Career Advancement Compensation Program.
- d. No new departmental positions within the County.
- e. Retaining the unbudgeted Reserve ("Rainy day fund") to the level of 10% of the General Fund Revenues.
- f. Limitation of capital/one-time expenditures.
- g. An allocation of additional general revenues from the General Fund to the Transportation Fund, to balance its budget including the COLA.
- h. A reduction of 11% for all non-personal services operating expenses for all departments.
- i. A restructuring of the County's employee health care program which requires employees to pick up a greater share of the premium costs and higher deductibles for individuals and families. The County's property and liability coverages were also modified and some capital assets reverted to self insurance.

The second-largest Operating (non-capital) budget, Sanitation/Waste Management (An Enterprise Fund), was balanced with an increase in the Special Assessments from \$160 to \$172 annually to all homeowners within the unincorporated areas of the County and with an increase in the commercial Tipping Fees from \$42 to \$44. These fees and assessments represent the primary sources of revenue for the Sanitation Fund and must be increased in order to cover increased debt service costs and rising operating costs. Although the Special Assessment to homeowners was increased from \$146 to \$160 in 2007 because of collection contract changes due to rising fuel costs and to cover the increase in frequency of recycling pick up, it must be increased again because of additional debt service costs associated with the expansion of Cell 3 at the Landfill. This, however, is only the second increase in over ten years.

Two Capital Projects Funds, the East Putnam Water/Wastewater Projects Fund, and the Better Place Plan Projects Fund, are continuing for FY 2009 and are funded at \$22.6 million and \$5 million respectively for next year's construction activities.

The majority of the remaining funds are relatively unchanged due to limiting financial resources and unanticipated revenue increases.

Capital Improvement Budgets

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

The total APPROVED Capital Expenditures budget (all types) of \$39.9 million is approximately 13% less than the amount approved in the previous year's budget, with funding of approximately \$18.5 million anticipated from grants/loans.

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

Better Place Plan

A significant new revenue source was obtained on September 10, 2002 when the voters approved a referendum on a **Better Place Plan**, a comprehensive, long-range and strategic planning initiative to improve the appearance and safety of neighborhoods (Quality of Life), encourage smart economic development, improve roads and drainage, improve recreation areas, and build quality public facilities for the County's residents. In a process that took over a year to accomplish, the Board held "visioning" workshops with the County Administrator and Staff, countywide in coordination with elected officials of County municipalities, and with citizens at seventeen (17) communities in the County. In addition, over 500 Community Needs Assessment Surveys were completed, confirming the needs and desires established in the visioning workshops. Adoption of the Better Place Plan by the voters included the imposition of a *Local Government Infrastructure Surtax (Surtax)*, a one-cent tax added to all items eligible for State Sales Tax, but collected only on the first \$5,000 of a purchase, limiting to \$50 the amount of Surtax added to any purchase. The Surtax can be used to help fund most capital outlay items (Infrastructure and certain equipments), but cannot be used for Personnel/Operating Expenses. The County expects to realize in excess of \$75 million over the 15-year lifespan of the Surtax, and, using a portion as leverage to obtain matching grants for various projects, could significantly increase the amount available to support Better Place Plan projects.

Future Budget Impacts

After several years of tightly constrained revenues, the County has learned to operate in a much more efficient manner by necessity. The FY 2007-08 Budget proved to be no exception. The challenge for FY 2008-09 will be even greater to maintain services and equipment at acceptable levels AND with fewer tax dollars. The County may be faced with further restrictions on employee compensation, increased hospitalization and retirement costs, continued deferment of capital outlay and potentially, a reduction in personnel.

Long-Range Goals

The **Better Place Plan** reflects the most comprehensive summary of long-range goals, addressing most of the concerns about not increasing ad valorem millage rates, the need to improve the County's tax base through economic development, the need to find some way to fund necessary improvements on the County's roads, county facilities and other infrastructure beneficial to improving the quality of life for County citizens. The desire to maintain reasonable pay and benefit levels to retain employees are also goals that can be considered long-range. For further discussion on this subject see page A-3.

The Major Challenges

Finding a viable longer-term continued funding source for road improvements and maintenance is still the single biggest challenge for Putnam County. While the Better Place Plan Surtax will go a long way to relieving the improvement/paving problem, it cannot be used for routine maintenance (grading, potholes, drainage repairs, etc.). In addition, in fifteen years or so, the County will be facing additional maintenance costs for the roads that are being paved now and in the near future. Maintaining the condition of all the roads in the maintenance system, paved and unpaved, cannot be adequately addressed at current funding levels over the long run. Degradation of road conditions could have a negative impact with regards to compliance with the County's Comprehensive Plan (another mandate on County land use and development). The Board of County Commissioners may need to consider the imposition of additional gas taxes currently authorized under State Law.

A second priority challenge will be to continue to fund the Economic Development Plan that was begun in FY 1995-96. The County is still very hopeful that the construction of the 50,000 square foot "spec" building (now completed) at the County Business Park will attract a viable tenant very soon. However, competition for attracting new business is intense and the road ahead will continue to present considerable challenge for a small rural County such as ours. Again, the Better Place Plan, in conjunction with appropriate grants, can provide some relief by funding some of the infrastructure requirements.

A continuing challenge concerns the jail and judicial facilities. Although the County has been discussing an expansion of the jail for some time, funding for the project has still not been identified. It has been discussed that a new “judicial center” may be desirable. The two projects combined are expected to cost between \$45 and \$60 million, and the challenge will be in determining what revenue resources will be available (or made available) to cover the debt service, while continuing to fund the day-to-day operating costs without cutting back or curtailing current programs.

Outlook for FY 2009-10

In addition to the negative fiscal impacts of Tax Reform, the County is experiencing a leveling off, in some cases a decrease, of other major revenue sources that support general government activities. Tax revenues from non ad valorem sources such as sales tax, gas tax and state revenue sharing are either the same as or slightly below FY 08 collections. Supported both by internal and state projections, this trend is expected to continue into FY 09 and beyond.

While the County continues to maintain a sound financial position overall, we must plan today to ensure fiscal sustainability into the future. Although the implications of Tax Reform are concentrated in FY 2008 and FY 2009 with significant reductions in ad valorem revenue, the trend will surely impact FY 2010 as well. In addition, both the state and local economy have continued to deteriorate. The expectation is that these revenues will show very little, if any, increase in FY 2009 and FY 2010. It is probable that this leveling of revenue growth will continue for another one to two years.

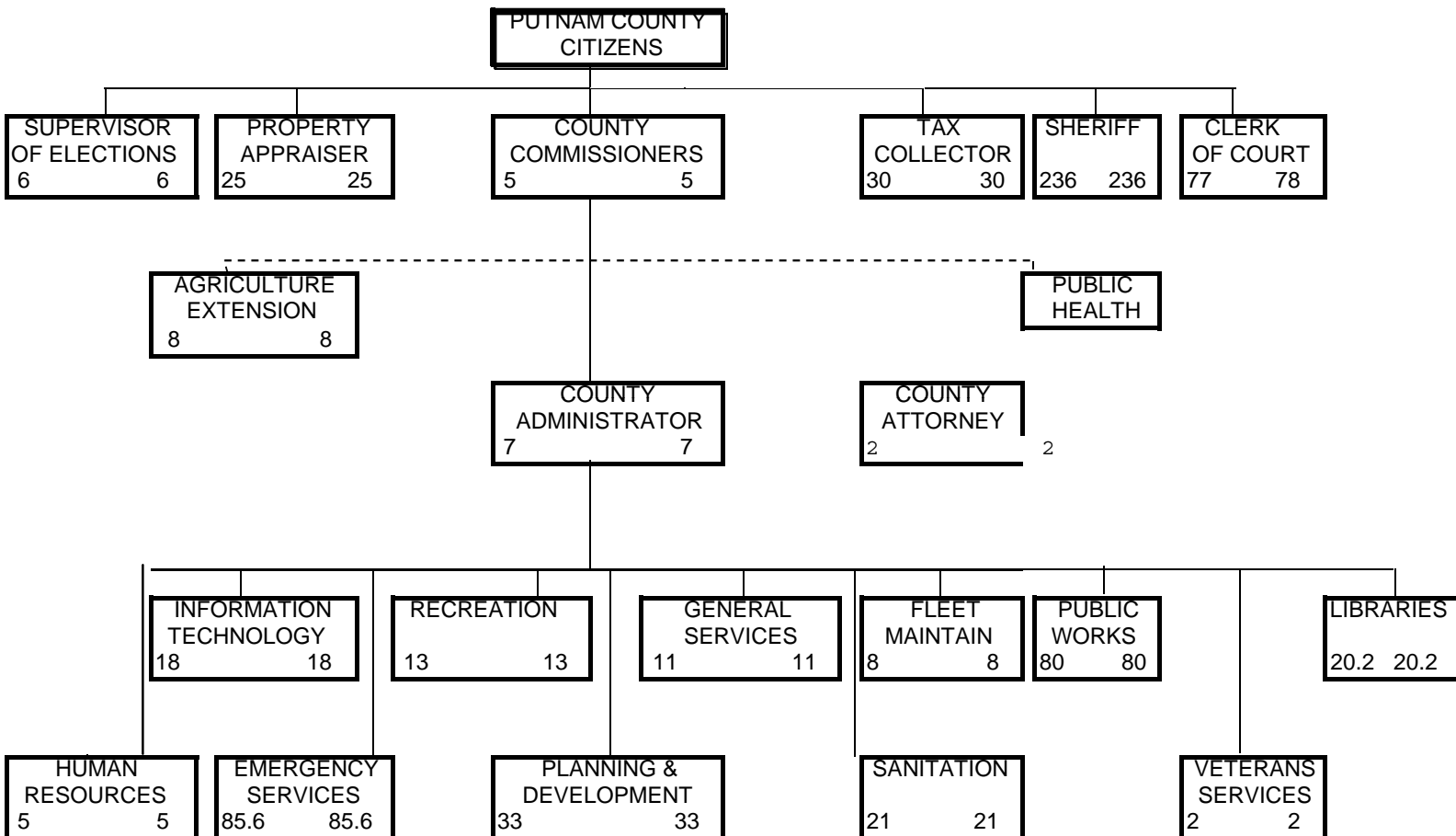
Although the Budget is balanced, it is not structurally balanced for long term, healthy sustainability. The impacts of Tax Reform have placed the County in a position where operating revenues for tax supported general government services are less than operating and capital expenditures for the provision of current service delivery. It is, therefore, necessary to use reserves (fund balance) to “balance” the budget and fund operating and capital expenditures for the new fiscal year. However, with the leadership of the Board and the capable teamwork of the staff, we are confident that long range planning decisions will be made to ensure the availability of financial resources to sustain service levels in the future.

Respectfully Submitted,

Rick Leary
County Administrator

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

ORGANIZATION CHART



---- = Funded in whole or in part by the County, but administered by other agencies.

Further division breakdowns, where appropriate, shown on following page.

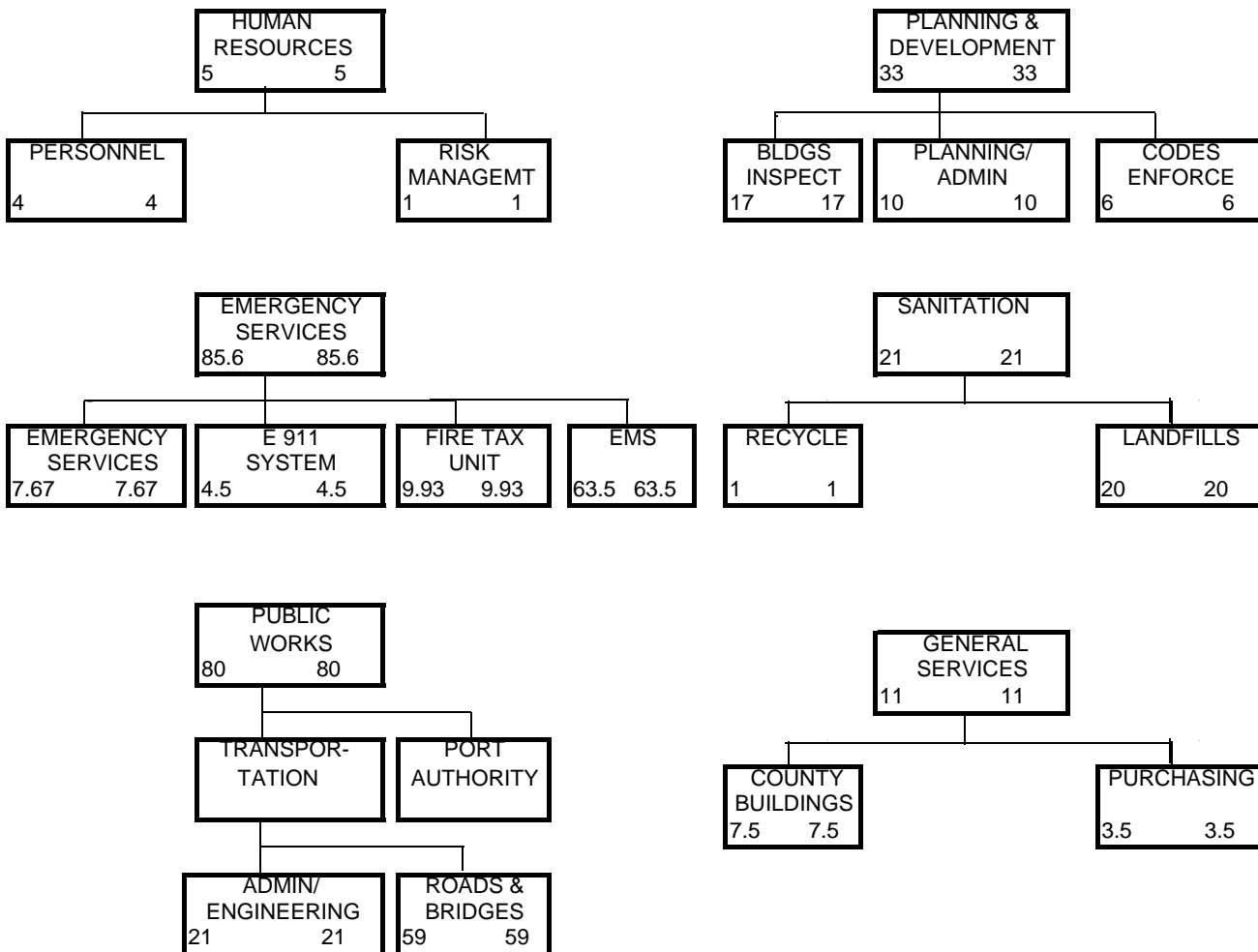
Numbers in above boxes equate to authorized Full Time Equivalent (FTE) employees at the beginning of the Fiscal Year:

Lower Left - Fiscal Year 2007-08
Lower Right - Fiscal Year 2008-09

Total FTE = 692.8
Total FTE = 693.8

ORGANIZATION CHART

DIVISION ORGANIZATIONS



Numbers in boxes equate to authorized Full Time Equivalent (FTE) employees at beginning of Fiscal Year. Lower left corner represents FTE's in Fiscal Year 2007-08; Fiscal Year 2008-09 FTE's in the lower right.

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

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

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

To project long-term organization-wide policies and goals, it is necessary to look back at the most recently completed 10 years for the trends that have existed and will continue. The primary trend for Putnam County has been slow, but steady, with population growth averaging about 2.5% per year and reaching an estimated 74,355 in 2007. Regardless of the actual rate, the impact of population growth accumulates over time. With **population growth** comes **increased service demands** which equates to increased crime and traffic; more ambulance calls; more threat of fire; greater road use; increased sanitation needs, etc. Also as population growth occurs, particularly in a rural county like Putnam, more urbanization occurs, which brings additional service demands that most other counties provide, such as expanded recreation, cultural, and environmental initiatives. The latter is clearly shown in the relatively rapid development of countywide library and recreation services since 1987.

At the same time, Federal and State governments continue to initiate **mandates** that significantly dictate the types and cost of County services. For example, much of the Planning and Development Department's functions are directed toward ensuring compliance with the Comprehensive Land Use Plan mentioned above. Of course, the origination of such a mandate was to fulfill the public need for more effective growth management, particularly for a rapidly growing state like Florida. An even more significant impact is seen in Federal and State environmental laws to improve Solid Waste Management and their impact on County Landfill operations. These laws are inescapable in the sense that they cover not only the operating costs of new and existing landfills, but closing costs and long-term care of old landfills as well, with the latter cost being an ongoing 20 - 30 year requirement for the County. In order to moderate expenses, the County made major contractual changes in FY 1996 with Waste Management, Inc. for trash collection and recycling. The cost decrease was enough to offset some of the expected significant cost increases in operating the County's landfills. Effective April 1, 2004, the County approved the transfer of Waste Management's contract to Waste Pro, Inc, with some built-in cost increases for garbage collection and recycling. The annual solid waste assessment has remained unchanged at \$146.00 from FY 1996 until FY 2007 when, due to increased operating costs, it became necessary to raise the assessment to \$160.00 per household and again in FY 2009 to \$172.00 because of increased debt service requirements related to the expansion of the landfill.

Residential growth represents almost **90%** of our County's tax base growth in the last 10 years. Although the Homestead Exemption in Florida is extremely popular, one effect here is that approximately 30% of owners of mobile homes in our County pay no property taxes; while the remainder pay an average of only \$145 per year. To compound this situation, the recent Property Tax Reform legislation passed during the 2007 Special Session resulted in a loss of Ad valorem taxes of over \$3,000,000 for FY 2007-08 and an expected additional \$1.5 million in FY 2008-09. So even though revenues are decreasing, service demands continue to increase with each additional home. Since 1987 County revenue growth has been limited, and the County has continually faced very stringent, "hold-the-line" expenditure budgets. Although the County has offset some of the effects with needed efficiency improvements, undoubtedly County progress has in some sense been slowed. The slow down of such progress can be predicted to continue unless new revenue sources are created.

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

Property taxes have increased only three times in the last 15 years with a total increase of about 16.5% over that period or an average of about 1.2%/year. In 1992 a nationwide recession impacted State shared revenues resulting in no pay increase for County employees and, in general, a 5% total reduction in department expenditures and strict curtailment of capital expenditures. Fortunately, 1993 saw revenue relief with an improved economy and an increase in the value of the County's property tax base which allowed a 5% wage catch-up and met other postponed needs. The construction of a new industry (wallboard manufacturing) during FY 2000-01 brought a much-needed improvement in the tax base. Unfortunately, such positive events do not happen often enough, while the negative ones can happen at any time, so it becomes imperative that the County maintain adequate levels of financial reserves to weather the bad times. Seminole Electric, the County's largest tax payer, is planning a large plant expansion, to be completed in 2012. This will nearly double their annual tax payment, and hopefully allow a significant reduction in the millage rate upon completion.

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

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

1). Improve County services while minimizing taxes.

*The FY 2008-09 Budget continues to provide financial and economical services to the County while maintaining stable revenue (no tax increase) sources, and good expenditure controls.

2). Address population growth and increasing service demand.

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

3.) Continue addressing State and Federal mandates.

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

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

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

5.) Improve Citizen Communication.

*The Board of County Commissioners has acquired partnerships with agencies in the County to emphasize strong communication and cooperation with citizens.

6.) Aggressively encourage Economic Development in the County.

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

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

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

1. The Experience Pay program provides each employee with a minimum of three years service to the County a bonus of \$350, which increases in \$100 increments with the number of years of service. The employee must receive a satisfactory or higher rating on his/her annual performance evaluation, which is given on their anniversary date of employment. This benefit was extended to FY 2009.

2. The Career Enhancement Compensation program, which provided for a pay rate increase of 1-2% for an above average performance evaluation and a 2-3% increase for an outstanding evaluation, was eliminated in the FY 2007-08 Budget as a result of the recent Property Tax Reform. Revenues are not adequate to fund this employee benefit for 2009.

*For FY 2008-09 the Board of County Commissioners approved a general pay adjustment (COLA) of 4% which will be applied to all employees. Higher adjustments were requested for some union employees, but were not approved. The other programs mentioned above are continuing.

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

*The Human Resources Department is continually studying individual classes of employees which have high turnover rates to determine adjustments needed to keep the County competitive with market rates.

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 100% is going to the Transportation Fund). The County budget is actually a total of all the separate funds. These various funds are **generally grouped into six (6) generic fund types** as follows:

GENERAL FUND

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

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

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of **specific revenue sources** (other than special assessments or major capital projects) that are **legally restricted** to expenditures for a specific purpose. Examples are: the Transportation Fund, the Fire Taxing Unit, MSBU funds, and all Grant funds. For Putnam County, the Transportation Fund, due to its size, is often shown separately in summary reports. Also often shown separately is the Fire Taxing Unit since a millage and ad valorem taxes are involved with this fund (**see page B-23** for more information).

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

DEBT SERVICE FUNDS

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

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

CAPITAL PROJECTS FUNDS

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

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

ENTERPRISE FUNDS

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

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

INTERNAL SERVICE FUNDS

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

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

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

PUTNAM COUNTY, FLORIDA
BUDGET PROCESS

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

PUTNAM COUNTY, FLORIDA

OTHER BUDGET FACTORS

BUDGET AMENDMENTS

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

OTHER FINANCIAL POLICIES IMPACTING THE BUDGET

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

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

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

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

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

**PUTNAM COUNTY, FLORIDA
BUDGET POLICY and GUIDELINES
FY 2008-09
Budget Year**

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

13. The County Administrator may approve the use of salary lapse for other than salaries up to a limit of \$10,000. Amounts in excess of that must be approved by the Board.

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

15. Transfers BETWEEN the EXPENDITURE CATEGORIES (OPERATING EXPENSES and CAPITAL OUTLAY) requires the County Administrator's approval for any amount up to \$10,000. Board approval is required for individual transfers over \$10,000. Transfers INTO PERSONAL SERVICES, and transfers from any Reserve requires Board approval.

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

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

BUDGET GUIDELINES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2008-09 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 2008-09 Budget. Related budgeted revenue trends by major category follow these comments.

TAXES

Ad Valorem Taxes. Property assessments prepared by the Property Appraiser as the basis for ad valorem taxes are used for the purpose of making budget estimates. While the revenue from such taxes is highly predictable, the level of ad valorem tax rates (millage) must be determined at an early date in the budget process (July). At that point, the determination of the amount of ad valorem taxes/millages required to balance the budget is directly related to the ability to accurately forecast other sources of revenue. For FY 2008-09, the official tax base provided on July 1st was sufficiently adequate to meet the anticipated budget requirements without a millage increase. **See** graphs on pages **A-23 and A-24** for related trends. **See** related note in Letter of Transmittal.

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

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

INTERGOVERNMENTAL REVENUES

Local Government Half-Cent Sales Tax. Due to the complexity of factors affecting the amount of sales tax Putnam County receives, the Department of Revenue's (DOR) projections are normally used, but cross-checked against historical trends, particularly the past 12 to 24 months of receipts. As a general rule, the use of DOR projections has proven to be fairly accurate. Again for FY 2008-09 the DOR projected distributions were used as the budget estimate for this year.

State Revenue Sharing Funds. In most years, Department of Revenue projections were accepted and used for budgeting purposes based on past experience of receipts exceeding the DOR estimates. Because of continuing State revenue shortfalls which affected the funds available for distribution to local governments, DOR has changed their original estimates on occasion and most recently for the FY 2008-09. As a result, budget amounts for that year were conservatively estimated, falling between estimates and trend projections. When actual receipts exceeded DOR's projections, it was decided to return to using the DOR estimate for subsequent fiscal year budgets. State Revenue Sharing for Putnam County decreased for FY's 1999-00 and 2000-01 due to a reduction in State Intangible Taxes, the primary State revenue source for State Revenue Sharing Funds. The State Legislature's decision to practically eliminate the Intangible

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

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

LICENSES and PERMITS / CHARGES for SERVICES / FINES and FORFEITURES

Two year historical trends are normally used in these revenue categories modified by any approved fee changes or other significant changes. With the repeal of Impact Fees during FY 1996-97, permit revenues have slowly increased, although Mobile Home permits have not returned to the pre-Impact Fee level. Since FY 1997-98, actual revenues have been erratic for no apparent reason and budget projections have gone up and down accordingly, usually based on the most recent 18-24 month trends. An increase in the fee schedule was approved for FY 2003-04 and the budget established accordingly. The FY 2008-09 estimates are based on the trends since the new fee schedule went into effect.

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

MISCELLANEOUS REVENUES

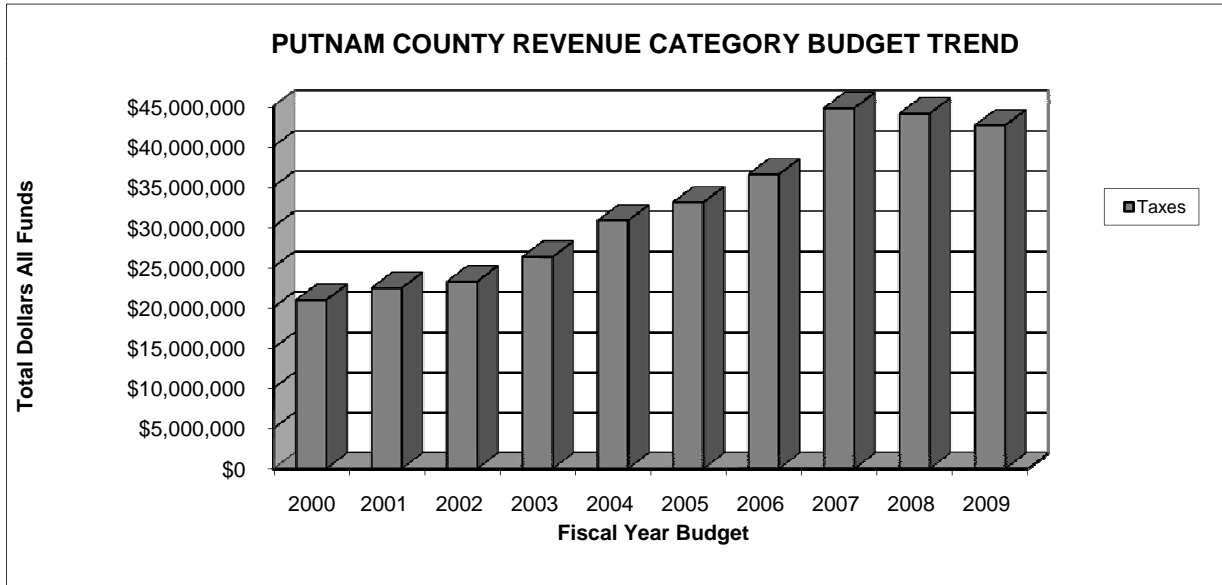
In this category, revenue estimates are generally based on historical trend data, and approved modifications to charges. Investment interest, which is grouped under "Miscellaneous Revenues", is adjusted as interest rates and projected investment balances change.

Special Assessments. The largest component of the "Miscellaneous Revenue" category relates to Waste Management and MSBU assessments. For the Waste Management (Enterprise) Fund, Solid Waste Assessments for Landfill, Collection, and Recycling are set at sufficient levels to pay for the anticipated expenditures during the Fiscal Year. Due to statutory requirements, these Assessments must be set by early August, effectively setting the Waste Management Fund budget nearly two months before the final overall Budget is approved.

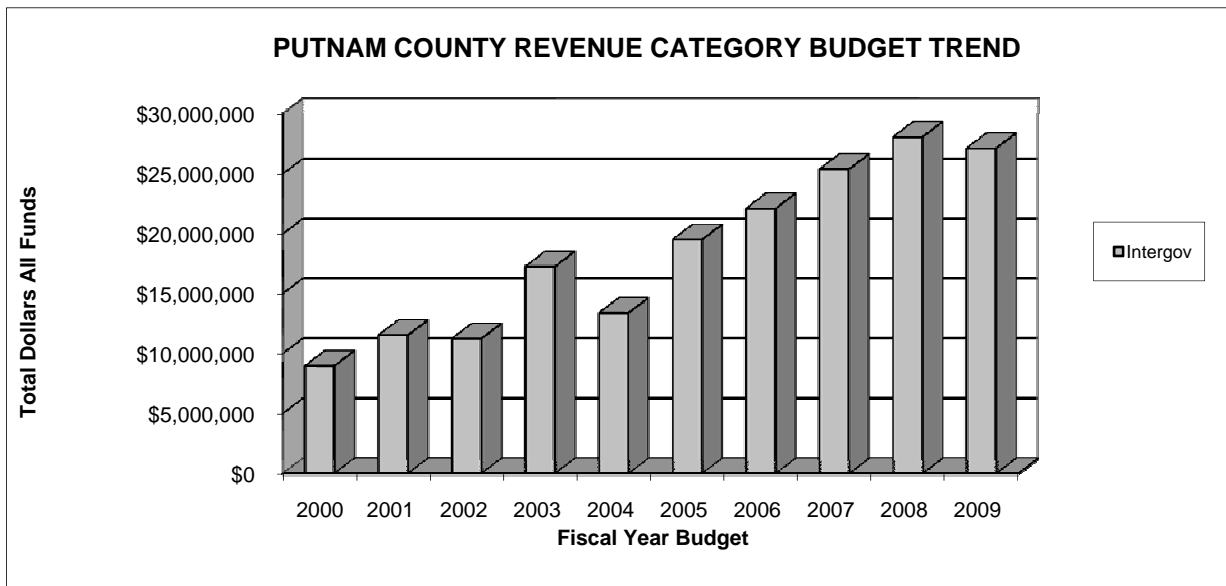
See Section B for further detail on budgeted revenues. In addition, other revenue detail can be found in **Section C** under particular Departments by Fund.

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2008-09
BUDGET**

REVENUE TRENDS



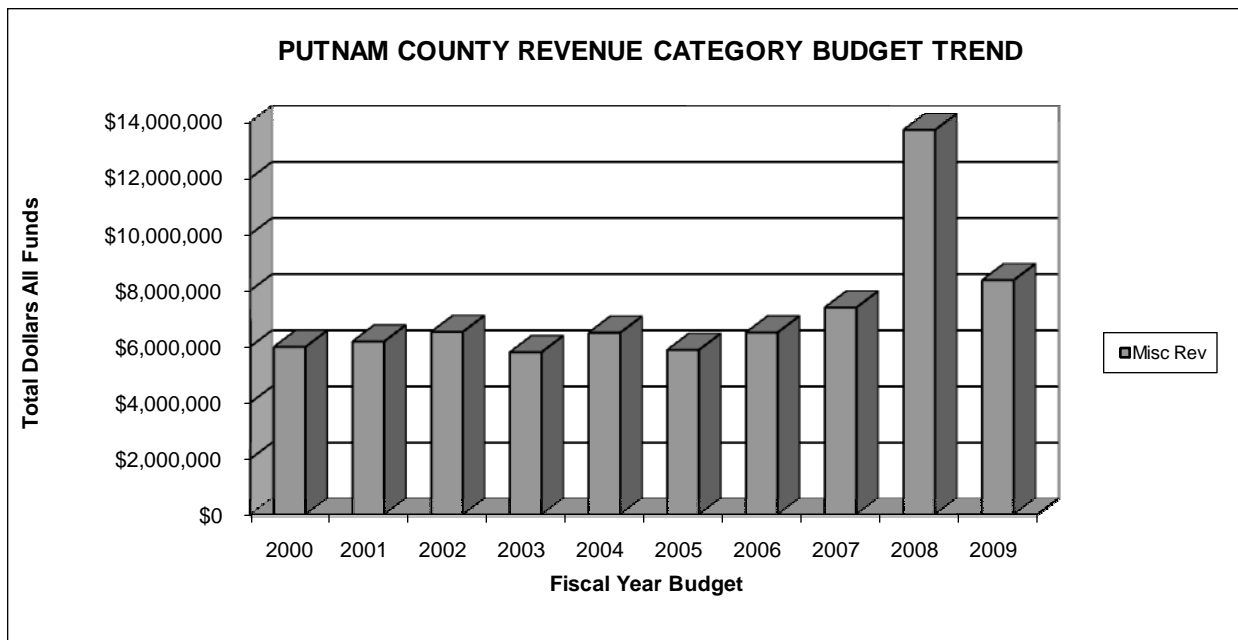
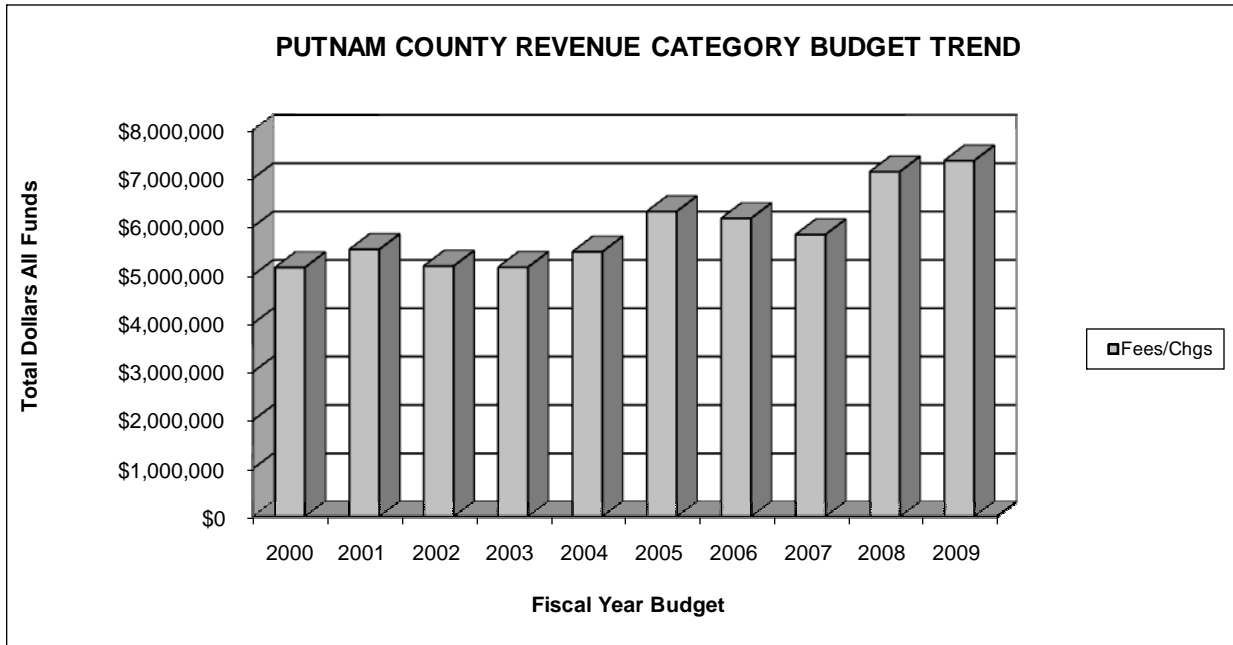
Comment: This category includes Ad Valorem (Property) taxes, Local Option Gas Tax, Local Government Infrastructure Surtax, and Communications Services Tax. The large increase in FY 2006-07 was primarily due to increased Ad Valorem Taxes. Subsequent year decreases resulted from State-mandated reductions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



Comment: This category fluctuates with the level of Grants obtained and as the economy impacts State and local revenues. The decrease shown is primarily a result of a decrease in State and Federal Grants for FY 2008-09.

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2008-09
BUDGET**

REVENUE TRENDS



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

BUDGET BASIS

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

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

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

CHARTS and GRAPHS

**The Charts / graphs on the following pages are intended to
assist the public in understanding the Budget for Putnam
County for FY 2008-09 beginning October 1.**

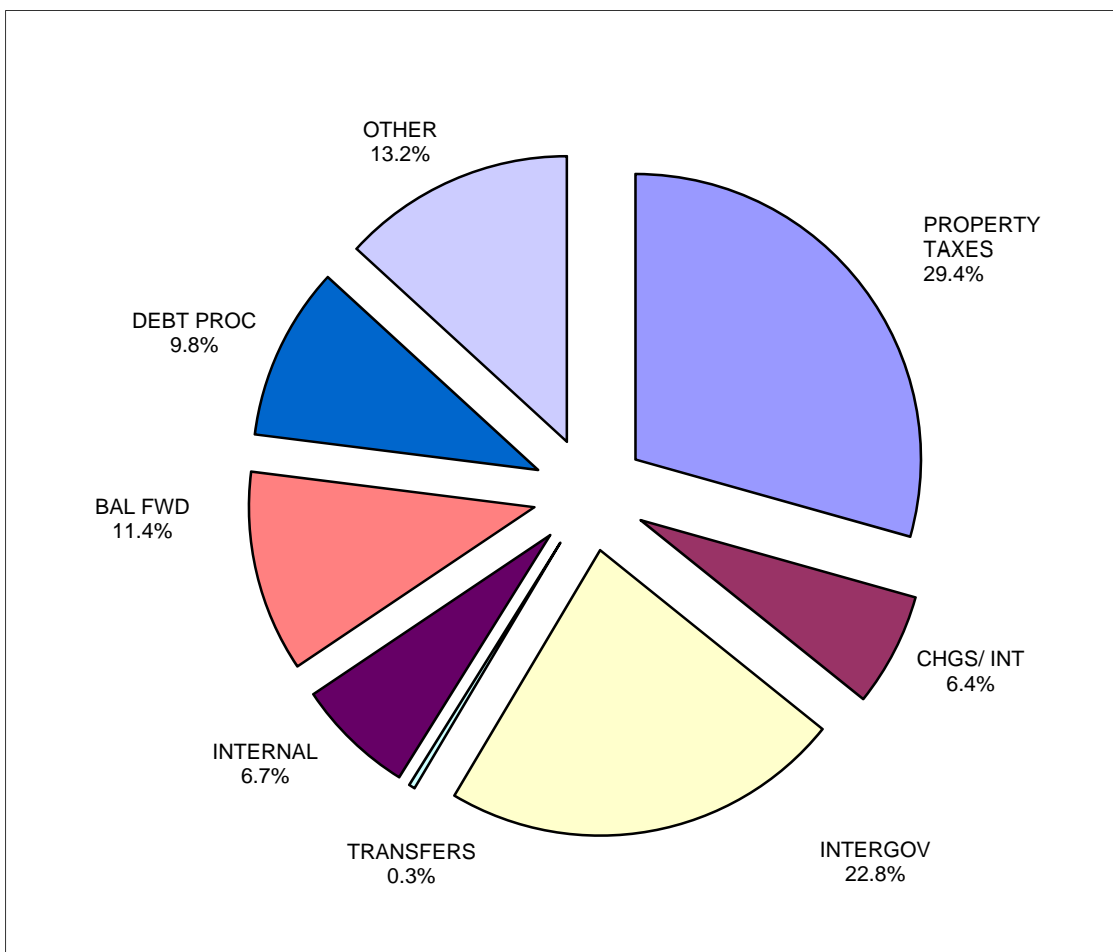
**Brief definitions of the titles used can be found in the
Glossary of Terms in Section E of this document.**

WHERE THE MONEY COMES FROM

PUTNAM COUNTY OF FLORIDA FISCAL YEAR 2008-09

Property Taxes, although an additional \$1.5 million less than last year, continue to represent the largest single source of funds for the FY 2008-09 budget, at 29.4% of the total budget. Intergovernmental Revenues increased slightly from FY 2007-08 as a result of increased Federal and State grants. The "Balance Forward" from FY 2007-08 increased only slightly in total dollars, but due to the overall decrease in the County's Budget, the percentage increase is much more inflated in relation to the dollars.

The relative share of sources of funds for Fiscal Year 2008-09 is shown below:

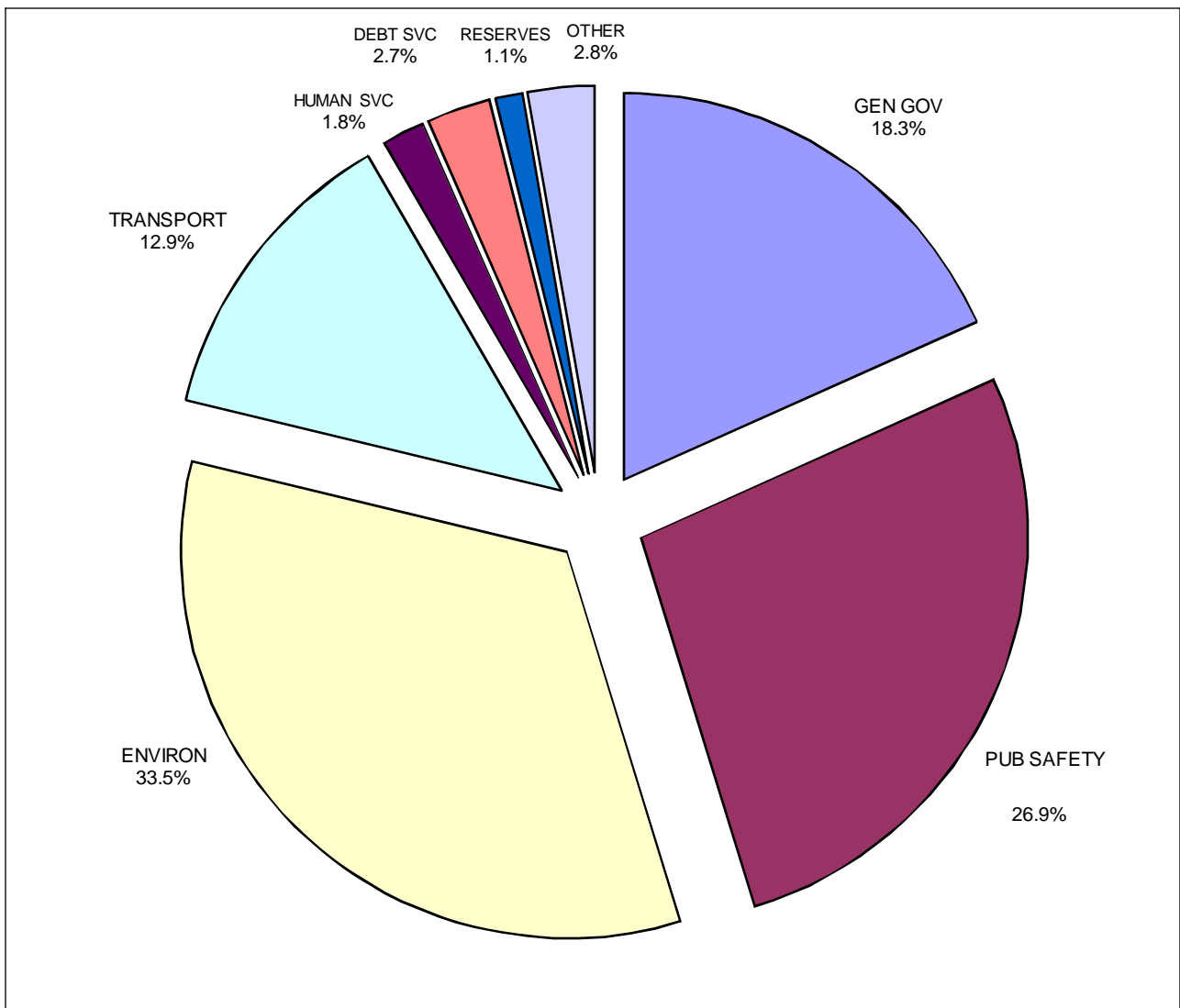


WHERE THE MONEY GOES

PUTNAM COUNTY OF FLORIDA FISCAL YEAR 2008-09

The Public Safety expenditure category which includes the Sheriff's Department, Fire and Ambulance Services, consistently commands a significant share of the County's Budget each year (27.0%). However, the Environmental category commands the top share this year due to the funds budgeted for the Regional Water and Wastewater Project as well as the development of the new Cell 3 at the Landfill. The Transportation Fund expenditures dropped by 3.1% for FY 2008-09 as most of the Better Place Plan projects will have been substantially completed by the end of FY 2007-08. The remaining categories maintained their relative levels of expenditure activity for the new fiscal year and changing only as a function of the decrease in the total budget from last year.

The relative share of expenditures for FY 2008-09 by functional category is shown below:

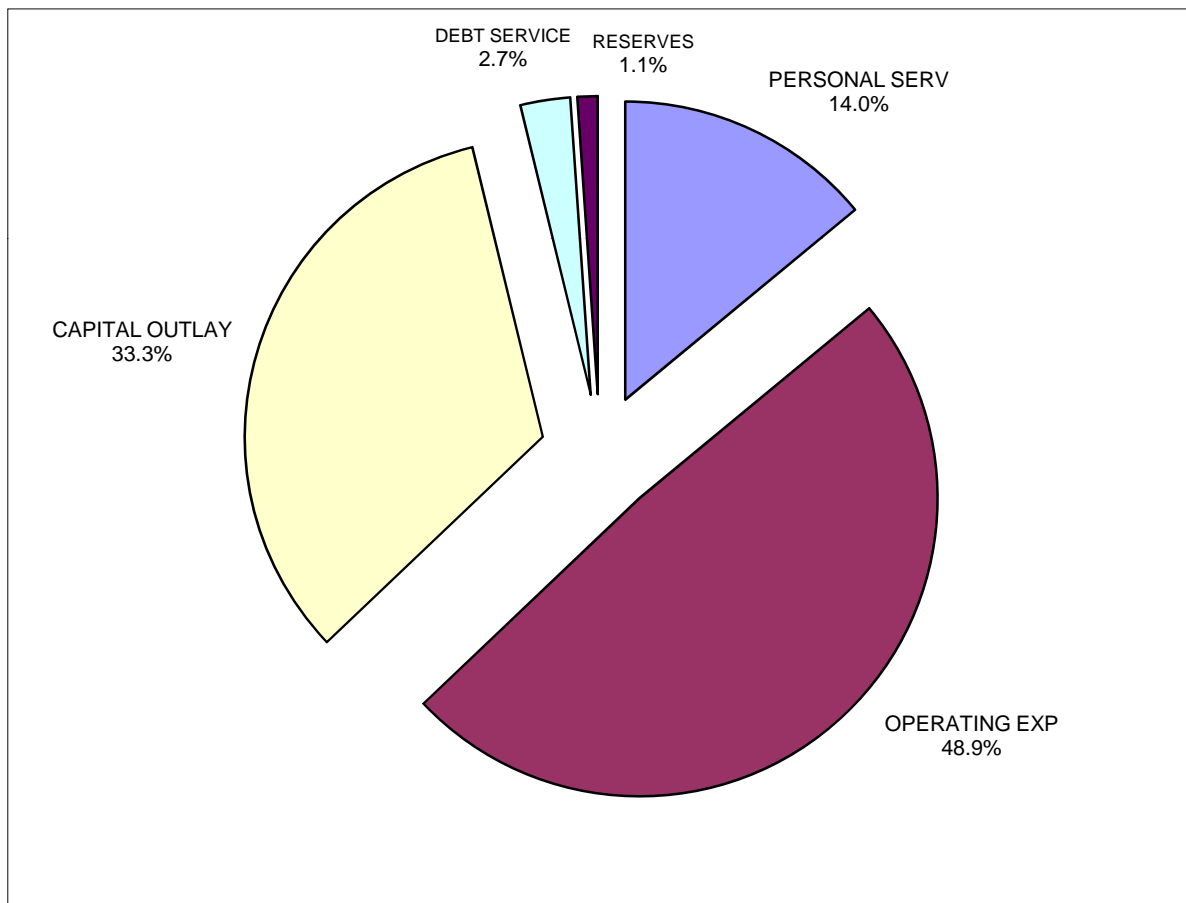


HOW THE MONEY IS USED

PUTNAM COUNTY OF FLORIDA FISCAL YEAR 2008-09

In many government entities, Personal Services costs represent over 50% of the total expenditure budget. However, in Putnam County, that share is only 14.0% with Capital Projects/Capital Outlay representing 33.3% and Operating Expenses (48.9%) representing the greatest percentage. The Capital Outlay share is relatively high due to the large Regional Water Project (Fund 408) and the Better Place Plan, which finances a significant portion of the road projects. Debt Service has increased slightly with the projected construction financing of the new Cell 3 at the Landfill.

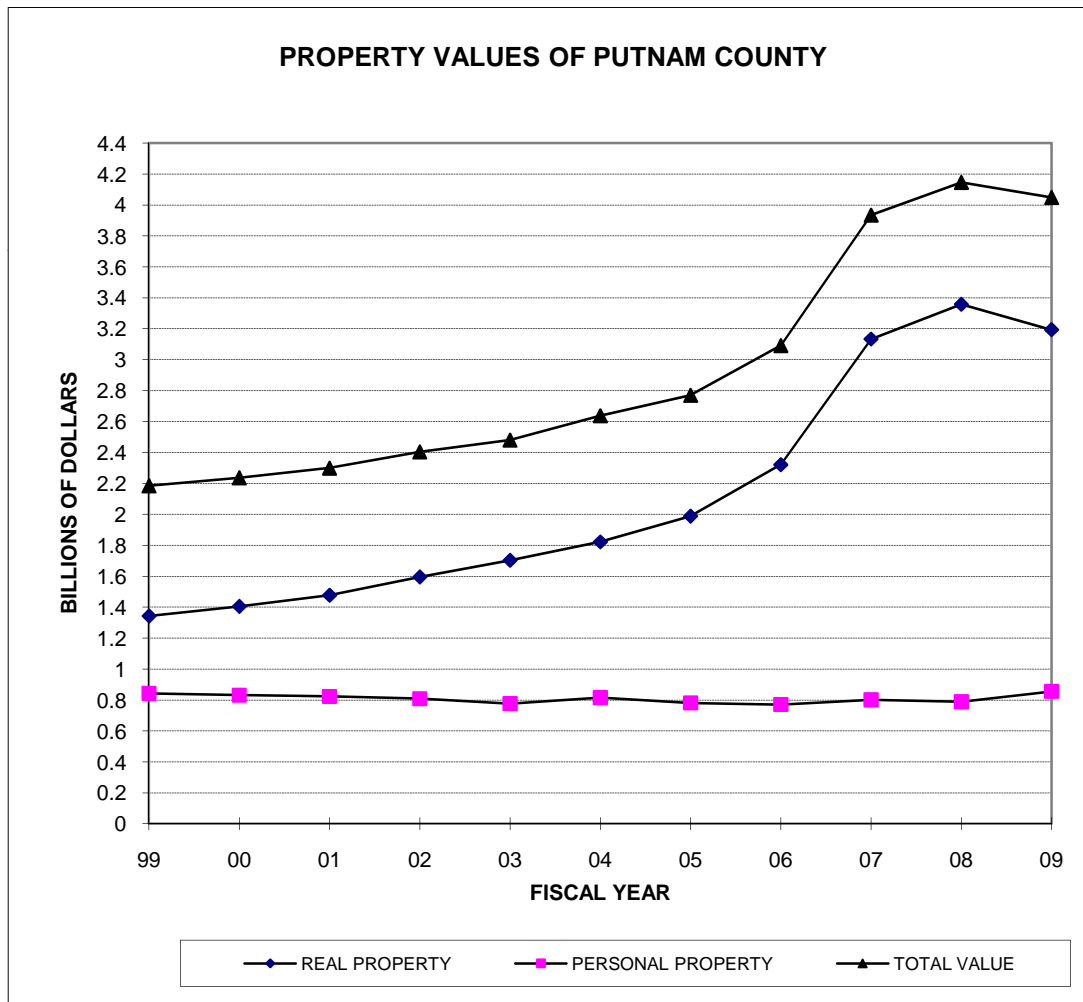
The relative share of expenditures for FY 2008-09 by expenditure classification is shown below:



PROPERTY VALUES

PUTNAM COUNTY OF FLORIDA FISCAL YEAR 2008-09

Until FY 05-06, property values had increased at a fairly constant rate over the years as shown in the graph below. The large increases in FY 2005-06 and 2006-07 reflect the housing market boom in those years. Personal Property values remained fairly stable, with normal depreciation of the Seminole Electric power facility (our largest tax payer) and other large industrial facilities being offset by new commercial/industrial facilities, until FY 2009. Recent economic conditions have affected the housing market in Putnam County much it has all over the United States. Overall property values throughout Putnam County have decreased by 2.35% for the current year. It is not expected that a market recovery will occur any time soon.

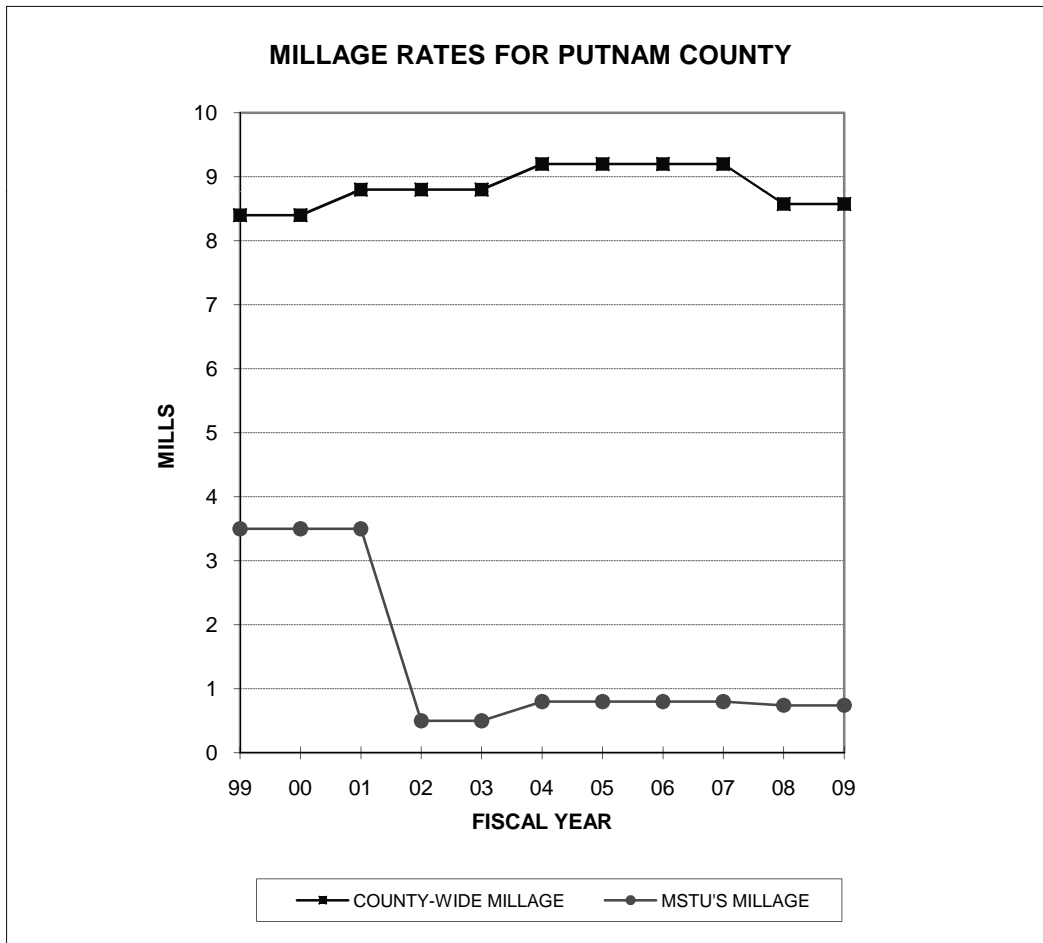


MILLAGE (TAX) RATES

PUTNAM COUNTY OF FLORIDA FISCAL YEAR 2008-09

As is evident from the graph below, millage rates have varied over the last 10 years. County-wide millages had no increases for the first three years of this chart, but increased by 0.4 mill in FY 2000-01, and another 0.4 mill increase in FY 2003-04; the rate decreased in FY 2007-08 from 9.2 to 8.5765 mills. The millage rate for FY 2008-09 remains the same.

The MSTU millage line currently represents the Fire Tax District (0.8 mills), which is County-wide except for the City of Palatka. The high millage in FY 95 represents the Fire Tax District plus an additional MSTU (3 mills) for road maintenance. This unit was abolished in FY 2002, leaving the Fire Tax District as the only existing MSTU; the MSTU millage rate for FY 2008-09 remains the same at .7425 mill.



**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2008-09
BUDGET**

EXECUTIVE SUMMARY

BUDGET TOTAL	Approved, All Funds	\$119,167,951 =====
PROPERTY TAX RATES	COUNTY - WIDE	8.5765 Mills -----
	NON COUNTY - WIDE Fire Taxing District (MSTU)	0.7425 Mills -----
AD VALOREM TAX REVENUES	1 Mill of County-Wide taxes generates for the Budget (@95%), Revenue of	\$3,780,934 -----
		\$ -----
		% -----
	General Government	\$20,197,107 16.9%
	a. Court System	1,608,577 1.3%
	Public Safety	32,130,083 27.0%
	Physical Environment	36,875,135 30.9%
	Transportation	15,333,474 12.9%
	Economic Environment	3,075,360 2.6%
SUMMARY OF	Human Services	2,101,272 1.8%
SERVICES	Culture and Recreation	2,195,542 1.8%
	Debt Service	3,201,732 2.7%
	Total Functional Appropriations	----- \$116,718,282 97.9%
	Transfers Out	435,387 0.4%
	Internal Services	660,708 0.6%
	Reserves	1,353,574 1.1%
	TOTAL ALL APPROPRIATIONS	----- \$119,167,951 100.0% =====

BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY FISCAL YEAR 2008-09 BUDGET

Executive Summary – FY 2008- 09 Total Operating Budget

The Putnam County Board of County Commissioners' **\$119,167,951** Total Budget (all Funds combined) for Fiscal Year 2008-09 is **down \$13,702,636** from the comparable Fiscal 2007-08 Total Budget. **The** major decrease was **\$9,343,522** in the **East Putnam Water/Wastewater Grant Projects Fund** where previous-year Grants and loans were used to support construction of the water project, which, after several years of planning and re-planning, finally got underway. Another large decrease (\$4,999,933) relates to the Better Place Plan Fund, where previous-year borrowing is not duplicated. Increases and decreases in the remaining funds, for the most part, are off-setting. Some specifics:

(1) In the General Fund, decreases in Ad Valorem Taxes (\$1,362,097) due to reduced property appraisals) and Fund Balance carried forward (\$3,131,584) which was expended for the renovations to buildings acquired by the County for a new Administrative Complex.

(2) An increase in the Waste Management/Sanitation Fund (\$5,061,820), primarily to fund the construction of a new landfill cell.

(3) A decrease in the Road Projects Fund (\$1,000,000) resulting from a reduction in State Grants used to construct/rebuild roads.

The **General Fund**, the **largest** of the County's Fund budgets that make up the Total Budget, totals \$47,308,877 or 39.9% of the Total. The **Sheriff's Department** is the **largest department** funded through the General Fund, and totals \$17.88 million or 37.79% of the total General Fund budget. Also within the General Fund is County Welfare Services at \$2.0 million and Emergency Medical (Ambulance) Services at over \$5.1 million. For FY 2008-09, the next largest fund at \$22.62 million is the **East Putnam Water/Wastewater Projects Fund**. The **Transportation** or **Public Works Fund**, a **separate Fund** ("Special Revenue") from the General Fund, totals about \$6.3 million. The **Waste Management** or **Sanitation Fund** totals just over \$14 million. Other more significant Fund budgets are: **Fire Services** (Fire Tax Unit) at over \$4.3 million, and **County Insurance** (Group Insurance and Risk Management) totaling over \$7.6 million.

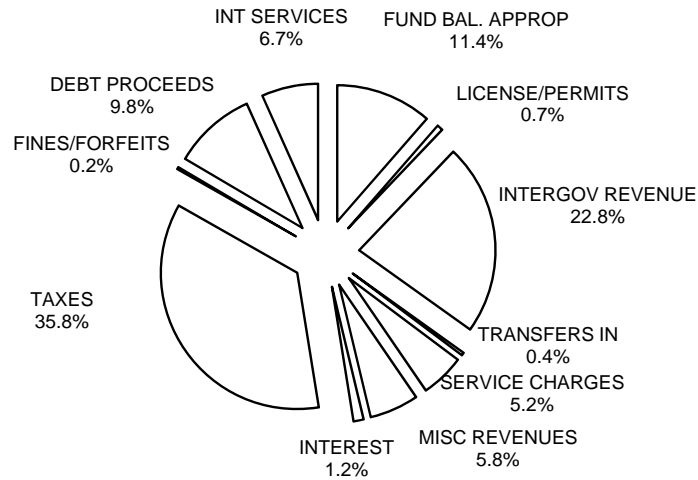
For FY 2007-08 the Board of County Commissioners approved a general **pay adjustment** (COLA) of 4% applied to the majority of employees. Elected Constitutional Officers, as determined by separate State law, received a pay increase of approximately 4.0%. There was **NO** increase in **County staffing**. The **Experience Pay** program (a flat amount based on the number of years (over 3) in County service and the receipt of a Satisfactory or higher annual evaluation) was funded, but the **Career Advancement Compensation program** (An increase in base salary of one to three percent dependent upon an employee's annual evaluation) was not funded in the FY 2007-08 or FY 2008-09 budgets due to the Ad Valorem Tax reductions and the uncertainty of proposed additional tax reductions in coming years.

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

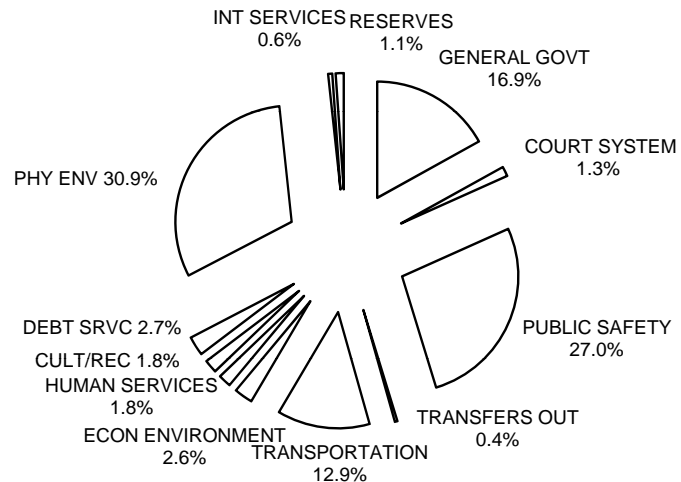
BUDGET SUMMARY GRAPHS

The graphs below show the relative sizes of Revenue and Expenditure categories for the Total Putnam County Budget for the 2008-09 Fiscal Year. Please see the Glossary for further explanation of the categories shown below.

BUDGET SUMMARY- REVENUES



BUDGET SUMMARY- EXPENDITURES



**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2008-09 BUDGET**

BUDGET SUMMARY

	GENERAL FUND	TRANS- PORTATION FUND	FIRE TAX UNIT (MSTU)	OTHER SPEC. REVENUE FUNDS	ENTERPRISE FUNDS	TOTAL OPERATING FUNDS
MILLAGES PER \$1,000 >>>>	8.5765		0.7425			
	*****	*****	*****	*****	*****	*****
	***** OPERATING BUDGET *****					
ESTIMATED REVENUES:						
1. Taxes						
(a) Ad Valorem Taxes	\$32,427,179		\$2,534,400			\$34,961,579
(b) Delinquent Ad Val Taxes	25,000		1,000	250		26,250
(c) Sales and Use Taxes		1,965,198		112,000		2,077,198
(d) Communications Services Tax	560,000					560,000
2. Licenses and Permits	803,150	2,000		50,500		855,650
3. Intergovernmental Revenues	7,451,517	3,819,894		12,259,273	120,000	23,650,684
4. Charges for Services	3,775,150		2,500	754,650	1,685,760	6,218,060
5. Fines and Forfeitures	88,000			206,850		294,850
6. Miscellaneous Revenues	414,465	5,500	1,000	785,900	5,470,774	6,677,639
(a) Interest	693,500	15,000	40,000	461,250	202,000	1,411,750
7. Other Financing Sources						
(a) Transfers (in)	52,500	-		130,500		183,000
(b) Debt Proceeds	-			6,704,263	5,000,000	11,704,263
(c) Internal Services	-			-	-	-
(d) Fund Balance Appropriation	1,018,416	529,497	1,769,718	8,201,671	1,847,013	13,366,315
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$47,308,877	\$6,337,089	\$4,348,618	\$29,667,107	\$14,325,547	\$101,987,238
	=====	=====	=====	=====	=====	=====
EXPENDITURES/ USES:						
1. General Government	\$13,010,261					\$13,010,261
(a) Court System	330,955			\$1,277,622		1,608,577
2. Public Safety	24,703,560		\$4,215,071	1,248,192		30,166,823
3. Physical Environment	743,407			22,814,840	\$13,316,888	36,875,135
4. Transportation	2,707,100	6,279,274		1,115,400		10,101,774
5. Economic Environment	445,810			2,629,550		3,075,360
6. Human Services	2,101,272			-		2,101,272
7. Culture and Recreation	1,858,534			337,008		2,195,542
8. Debt Service	799,134			44,045	837,525	1,680,704
9. Other Financing Uses						
(a) Transfers (out)	263,844	29,827	33,547	-	104,807	432,025
(b) Internal Services	-					-
TOTAL EXPENDITURES/ USES	\$46,963,877	\$6,309,101	\$4,248,618	\$29,466,657	\$14,259,220	\$ 101,247,473
10. Reserves for Contingency	345,000	27,988	100,000	200,450	66,327	739,765
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$47,308,877	\$6,337,089	\$4,348,618	\$29,667,107	\$14,325,547	\$101,987,238
	=====	=====	=====	=====	=====	=====

BUDGET SUMMARY (CONTINUED)					
	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	INTERNAL SERVICE/ TRUST FUNDS	TOTAL NON- OPERATING FUNDS	TOTAL ALL FUNDS
**** NON-OPERATING BUDGET ****					
ESTIMATED REVENUES:					
1. Taxes					
(a) Ad Valorem Taxes					\$34,961,579
(b) Delinquent Ad Val Taxes					26,250
(b) Sales and Use Taxes		\$4,989,500		4,989,500	7,066,698
(c) Communications Services Tax					560,000
2. Licenses and Permits					855,650
3. Intergovernmental Revenues		3,463,260		3,463,260	27,113,944
4. Charges for Services				-	6,218,060
5. Fines and Forfeitures					294,850
6. Miscellaneous Revenues	250,175		11,275	261,450	6,939,089
(a) Interest	3,525	850	12,800	17,175	1,428,925
7. Other Financing Sources					
(a) Transfers (in)		25,000	204,642	229,642	412,642
(b) Debt Proceeds				-	11,704,263
(c) Internal Services			7,993,199	7,993,199	7,993,199
(d) Fund Balance Appropriation	126,487	-	100,000	226,487	13,592,802
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$380,187	\$8,478,610	\$8,321,916	\$17,180,713	\$119,167,951
EXPENDITURES/ USES:					
1. General Government			\$7,186,846	7,186,846	\$20,197,107
(a) Court System					1,608,577
2. Public Safety		\$1,963,260		1,963,260	32,130,083
3. Physical Environment				0	36,875,135
4. Transportation	6,700	5,225,000		5,231,700	15,333,474
5. Economic Environment					3,075,360
6. Human Services					2,101,272
7. Culture and Recreation				0	2,195,542
8. Debt Service	353,487	1,167,541		1,521,028	3,201,732
9. Other Financing Uses					
(a) Transfers (out)	0		3,362	3,362	435,387
(b) Internal Services			660,708	660,708	660,708
TOTAL EXPENDITURES/ USES	\$360,187	\$8,355,801	\$7,850,916	\$16,566,904	\$117,814,377
10. Reserves for Contingency	20,000	122,809	471,000	613,809	1,353,574
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$380,187	\$8,478,610	\$8,321,916	\$17,180,713	\$119,167,951

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2008-09 BUDGET**

REVENUE AND EXPENDITURE BUDGET SUMMARY

FUND	FUND #	MILLAGE RATE	TOTAL REVENUE	INTERFUND TRNSF IN	CASH FORWARD	TOTAL EXPENDITURE	INTERFUND TRNSF OUT	RESERVES
*** GENERAL FUND ***	001	8.5765	\$47,308,877	52,500	\$1,018,416	\$47,308,877	\$281,844	\$417,351
*** SPECIAL REVENUE FUNDS ***								
TRANSPORTATION	101		\$6,337,089		\$529,497	\$6,337,089	\$29,827	\$27,988
FISHING	114		154,000		100,000	154,000		35,000
FIRE TAXING UNIT (MSTU)	118	0.7425	4,348,618		1,769,718	4,348,618	33,547	100,000
LAW ENFORCEMENT TRUST	119		25,000		2,500	25,000		1,500
LAW ENFORCEMENT EDUCATION	120		51,600		19,000	51,600		
COURT IMPROVEMENT	122		909,175		864,175	909,175		
DRIVER'S EDUCATION	124		100,000		63,700	100,000		
ARTICLE V COURT SUPPORT	125		161,650			161,650		
COURT TECHNOLOGY FUND	126		206,797		66,797	206,797		
CRIME PREVENTION	127		43,150		10,000	43,150		
E 9-1-1 SYSTEM	130		595,884		109,292	595,884		
TOURIST DEVELOPMENT	131		171,000		57,200	171,000		25,000
COMMUNICATIONS IMPROVEMENT	132		185,500	18,000	50,000	185,500		
ECONOMIC DEVELOPMENT	133		238,900	112,500	125,000	238,900		14,805
MISCELLANEOUS GRANTS	160		564,151			564,151		36,085
CDBG PROGRAM INCOME	161		1,120,000			1,120,000		
INTERLACHEN LAKES ESTATES	162		386,800		118,050	386,800		10,000
WEST PUTNAM (MSBU)	163		278,250		123,600	278,250		10,000
LOCAL HOUSING ASSIST/ SHIP	170		1,082,880		350,000	1,082,880		32,880
HURRICANE HOUSING RECOVERY	171		151,000		150,000	151,000		
MSBU FUND	175		475,350		171,750	475,350		25,000
E. PUT WATER/WSTEWAT GR PROJ	408		22,616,500			22,616,500		
WASTEWATER UTILITIES	603		54,220		9,570	54,220		1,180
WATER UTILITIES	606		32,800			32,800		4,000
ILE LAKE ACCESS LOTS TRUST	607		62,500		61,500	62,500		5,000
TOTAL SPECIAL REVENUE FUNDS			\$40,352,814	\$130,500	\$4,751,349	\$40,352,814	\$63,374	\$328,438

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

(CONTINUED NEXT PAGE)

REVENUE AND EXPENDITURE BUDGET SUMMARY (CONCLUDED)

FUND	FUND #	MILLAGE RATE	TOTAL REVENUE	INTERFUND TRNSF IN	CASH FORWARD	TOTAL EXPENDITURE	INTERFUND TRNSF OUT	RESERVES
*** DEBT SERVICE FUNDS ***								
1994 MSBU SINKING FUND	212		380,187		126,487	380,187		20,000
TOTAL DEBT SERVICE FUNDS			\$380,187	\$0	\$126,487	\$380,187	\$0	\$20,000
*** CAPITAL PROJECTS FUNDS ***								
BETTER PLACE PLAN PROJECTS	301		\$4,989,500			\$4,989,500		\$96,959
ROAD PROJECTS	307		1,500,000			1,500,000		
CAPITAL PROJECTS	308		1,989,110	25,000		1,989,110		25,850
TOTAL CAPITAL PROJECTS FUNDS			\$8,478,610	\$25,000	\$0	\$8,478,610	\$0	\$122,809
*** ENTERPRISE FUNDS ***								
WASTE MANAGEMENT	401		\$14,064,702		\$1,780,112	\$14,064,702	\$62,682	\$52,929
PORT AUTHORITY	404		140,445			140,445	1,380	10,398
EAST PALATKA WATER SYSTEM	405		120,400		66,900	120,400		2,250
TOTAL ENTERPRISE FUNDS			\$14,325,547	\$0	\$1,847,012	\$14,325,547	\$64,062	\$65,577
*** INTERNAL SERVICE ***								
FLEET MAINTENANCE	501		\$714,070			\$714,070	3,362	\$39,200
INSURANCE RESERVE	506		6,160,545	\$25,000		6,160,545		200,000
RISK MANAGEMENT	507		1,447,301	179,642	100,000	1,447,301		221,000
TOTAL INTERNAL SERVICE FUNDS			\$8,321,916	\$204,642	\$100,000	\$8,321,916	\$3,362	\$460,200
TOTAL - ALL FUNDS			\$119,167,951	\$412,642	\$7,843,264	\$119,167,951	\$412,642	\$1,414,375
TOTAL (LESS TRANSFERS)			\$118,755,309			\$118,755,309		

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

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2008-09 BUDGET**

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

<u>COMBINED TOTALS - ALL FUNDS</u>	ACTUAL FY 2005	ACTUAL FY 2006	ACTUAL FY 2007	BUDGET FY 2008	BUDGET FY 2009
REVENUES / SOURCES:					
Property Taxes	\$27,273,945	\$29,935,183	\$38,956,651	\$36,483,195	\$34,987,829
Sales and Use Taxes	6,022,397	7,525,067	7,236,675	7,042,631	7,066,698
Communications Services Tax	516,643	610,610	606,240	567,584	560,000
Licenses and Permits	905,617	944,782	936,487	872,750	855,650
Intergovernmental Revenues	13,552,978	18,136,596	17,259,358	28,054,571	27,113,944
Charges for Services	6,629,490	6,460,843	7,417,782	5,934,980	6,218,060
Fines and Forfeitures	507,811	415,278	278,450	332,650	294,850
Interest/Misc. Revenues	8,131,722	9,089,691	9,368,310	13,718,254	8,368,014
Debt Proceeds / Financing	3,256,000		15,749,537	19,348,862	11,704,263
Transfers (In)	1,263,210	1,644,872	1,238,680	976,943	412,642
Internal Services	5,667,745	6,536,081	7,278,116	7,308,229	7,993,199
Cash Balances Brought Forward				12,229,938	13,592,802
TOTAL	\$73,727,558	\$81,299,003	\$106,326,286	\$132,870,587	\$119,167,951
EXPENDITURES / USES:					
General Government	\$15,857,608	\$18,743,661	\$19,781,012	\$23,522,511	\$20,197,107
a. Court System	824,988	351,115	400,038	1,794,651	1,608,577
Public Safety	23,291,528	24,428,012	25,988,027	30,627,192	32,130,083
Physical Environment	11,605,080	8,971,571	9,509,203	41,561,432	36,875,135
Transportation	15,925,674	19,945,704	21,968,782	21,233,161	15,333,474
Economic Environment	1,933,349	1,785,703	5,349,525	2,844,526	3,075,360
Human Services	2,104,122	2,412,577	2,655,291	2,742,565	2,101,272
Culture and Recreation	2,089,337	2,322,758	2,878,405	2,376,636	2,195,542
Debt Service / Financing	1,506,563	1,472,520	2,752,160	2,389,017	3,201,732
Transfers (Out)	1,263,210	1,644,872	1,238,680	976,943	435,387
Internal Services	772,254	855,980	981,469	722,989	660,708
Reserves for Contingencies				2,078,964	1,353,574
TOTAL	\$77,173,713	\$82,934,473	\$93,502,592	\$132,870,587	\$119,167,951
REVENUES - EXPENDITURES	(\$3,446,155)	(\$1,635,470)	\$12,823,694	\$0	\$0
	=====	=====	=====	=====	=====

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2008-09 BUDGET**

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

**COMBINED TOTALS -
ALL FUNDS**

ACTUAL FY 2005	ACTUAL FY 2006	ACTUAL FY 2007	BUDGET FY 2008	BUDGET FY 2009	5 YEAR AVERAGE
---------------------------	---------------------------	---------------------------	---------------------------	---------------------------	---------------------------

REVENUES / SOURCES:

Property Taxes	37.0%	36.8%	36.6%	27.5%	29.4%	33.5%
Sales and Use Taxes	8.2%	9.3%	6.8%	5.3%	5.9%	7.1%
Franchise Taxes	0.7%	0.8%	0.6%	0.4%	0.5%	0.6%
Licenses and Permits	1.2%	1.2%	0.9%	0.7%	0.7%	0.9%
Intergovernmental Revenues	18.4%	22.3%	16.2%	21.1%	22.8%	20.2%
Charges for Services	9.0%	7.9%	7.0%	4.5%	5.2%	6.7%
Fines and Forfeitures	0.7%	0.5%	0.3%	0.3%	0.2%	0.4%
Miscellaneous Revenues	11.0%	11.2%	8.8%	10.3%	7.0%	9.7%
Debt Proceeds / Financing	4.4%	0.0%	14.8%	14.6%	9.8%	8.7%
Transfers (In)	1.7%	2.0%	1.2%	0.7%	0.3%	1.2%
Internal Services	7.7%	8.0%	6.8%	5.5%	6.7%	7.0%
Cash Balances Brought Forward	0.0%	0.0%	0.0%	9.2%	11.4%	4.1%

TOTAL

100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
--------	--------	--------	--------	--------	---------------

EXPENDITURES / USES:

General Government	20.5%	22.6%	21.2%	17.7%	16.9%	19.8%
a. Court System	1.1%	0.4%	0.4%	1.4%	1.3%	0.9%
Public Safety	30.2%	29.5%	27.8%	23.1%	27.0%	27.5%
Physical Environment	15.0%	10.8%	10.2%	31.3%	30.9%	19.6%
Transportation	20.6%	24.0%	23.5%	16.0%	12.9%	19.4%
Economic Environment	2.5%	2.2%	5.7%	2.1%	2.6%	3.0%
Human Services	2.7%	2.9%	2.8%	2.1%	1.8%	2.5%
Culture and Recreation	2.7%	2.8%	3.1%	1.8%	1.8%	2.4%
Debt Service / Financing	2.0%	1.8%	2.9%	1.8%	2.7%	2.2%
Transfers (Out)	1.6%	2.0%	1.3%	0.7%	0.4%	1.2%
Internal Services	1.0%	1.0%	1.0%	0.5%	0.6%	0.8%
Reserves for Contingencies	0.0%	0.0%	0.0%	1.6%	1.1%	0.5%

TOTAL

100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
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**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2008-09
BUDGET**

**SUMMARY OF
REVENUES BY FUND TYPE**

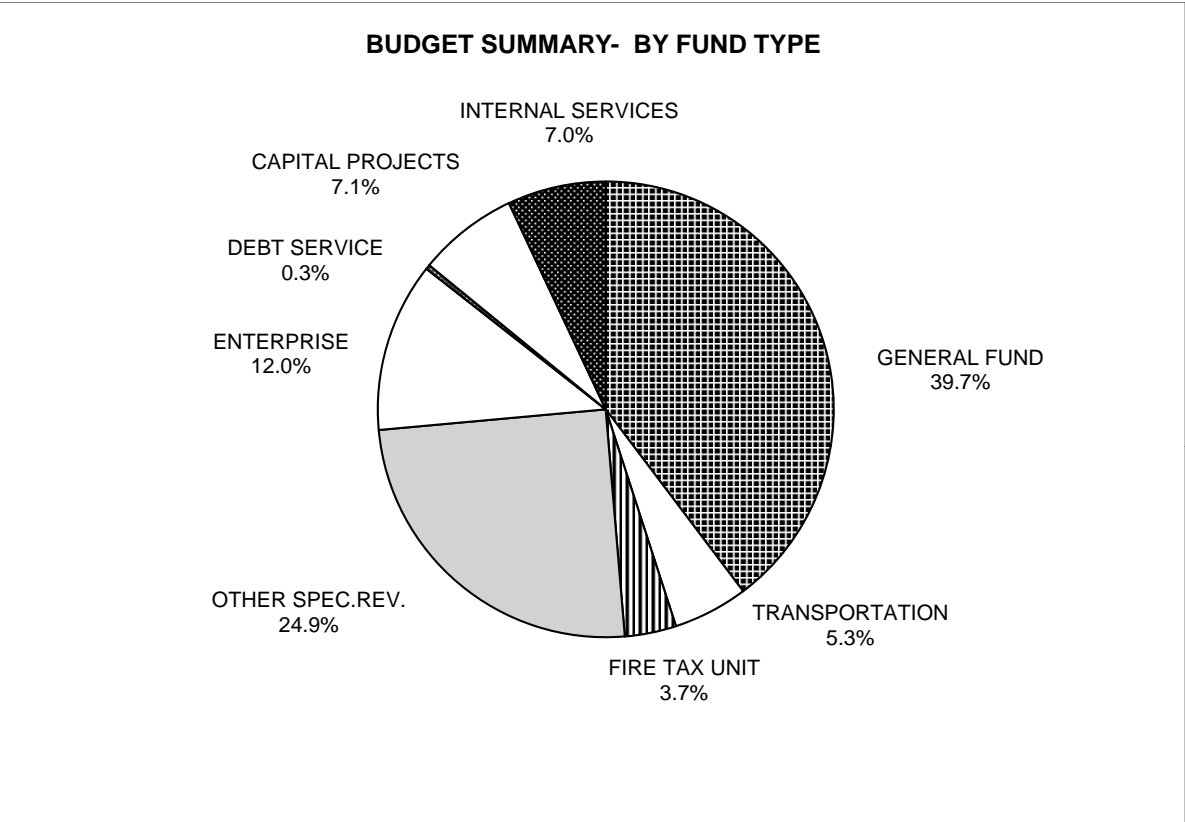
<u>TOTALS BY FUND TYPE</u>	ACTUAL FY 2005	ACTUAL FY 2006	ACTUAL FY 2007	BUDGET FY 2008	BUDGET FY 2009
TYPE OF FUND(S):					
General Fund	\$36,224,013	\$40,006,808	\$49,657,787	\$50,682,644	\$47,308,877
Transportation Fund	5,135,312	6,246,836	6,138,584	7,016,055	6,337,089
Fire Tax Unit Fund	1,487,713	2,274,481	3,030,054	4,524,189	4,348,618
Other Special Revenue Funds	7,278,446	6,092,320	11,027,738	39,322,086	29,667,107
Enterprise Funds	10,783,386	8,372,620	7,975,434	9,280,032	14,325,547
Debt Service Funds	844,191	358,569	240,615	381,636	380,187
Capital Projects Funds	9,054,187	13,765,445	21,374,894	13,707,594	8,478,610
Internal Service/ Trust Funds	6,366,465	7,587,663	7,587,663	7,956,351	8,321,916
TOTAL	\$77,173,713	\$84,704,742	\$107,032,769	\$132,870,587	\$119,167,951

% OF TOTAL COMBINED BUDGET:

General Fund	46.9%	47.2%	46.4%	38.1%	39.7%
Transportation Fund	6.7%	7.4%	5.7%	5.3%	5.3%
Fire Tax Unit Fund	1.9%	2.7%	2.8%	3.4%	3.6%
Other Special Revenue Funds	9.4%	7.2%	10.3%	29.6%	24.9%
Enterprise Funds	14.0%	9.9%	7.5%	7.0%	12.0%
Debt Service Funds	1.1%	0.4%	0.2%	0.3%	0.3%
Capital Projects Funds	11.7%	16.3%	20.0%	10.3%	7.1%
Internal Service/ Trust Funds	8.2%	9.0%	7.1%	6.0%	7.0%
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%

BUDGET SUMMARY GRAPHS

The graph below shows the relative sizes of the Budget by Fund Type for 2008-09
Please see the Glossary for further explanation on fund types shown below.



**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2008-09
BUDGET**

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

GENERAL FUND - REVENUES

<u>DESCRIPTION</u>	<u>COUNTY-WIDE</u>	<u>NON COUNTY-WIDE</u>	<u>TOTAL</u>
Ad Valorem Taxes	\$32,452,179		\$32,452,179
Local Half Cent Sales Tax	638,067	2,304,530	2,942,597
Racing Monies	446,500		446,500
Planning & Development Charges		886,550	886,550
Ambulance Charges	2,815,000		2,815,000
Other Fees/Charges	205,265	761,233	966,498
Court Fines	6,071	21,929	28,000
Other Miscellaneous Revenues	1,654,040	4,099,098	5,753,138
Debt Proceeds			
Cash Balance Forward	220,831	797,585	1,018,416
	-----	-----	-----
Total	\$38,437,953	\$8,870,924	\$47,308,877

GENERAL FUND - EXPENDITURES

<u>DESCRIPTION</u>	<u>COUNTY-WIDE</u>	<u>NON COUNTY-WIDE</u>	<u>TOTAL</u>
County Commissioners	\$7,206,023	\$345,560	\$7,551,583
Court Functions	198,180		198,180
Supervisor of Elections	936,397		936,397
Clerk	1,402,604		1,402,604
Property Appraiser	1,595,223		1,595,223
Sheriff	17,242,616		17,242,616
Planning & Development		2,256,258	2,256,258
Ambulance Services (EMS)	5,149,441		5,149,441
Debt Service	799,135		799,135
Other Departments	9,832,440		9,832,440
Reserves	90,472	254,528	345,000
	-----	-----	-----
Total	\$44,452,531	\$2,856,346	\$47,308,877

**DIFFERENCE - GENERAL FUND
(REVENUES - EXPENDITURES)**

(\$6,014,579)

\$6,014,578

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(CONTINUED NEXT PAGE)

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2008-09
BUDGET**

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

TRANSPORTATION FUND - REVENUES

<u>DESCRIPTION</u>	<u>COUNTY-WIDE</u>	<u>NON COUNTY-WIDE</u>	<u>TOTAL</u>
Local Option Gas Tax		\$1,962,698	\$1,962,698
State Revenue Sharing	310,678	1,329,204	1,639,882
Constitutional Gas Tax	1,374,024		1,374,024
County Gas Tax	621,880		621,880
Ninth Cent Gas Tax	93,608		93,608
Other Miscellaneous Revenues	105,668	9,832	115,500
Cash Balance Forward	114,815	414,682	529,497
	-----	-----	-----
Total	\$2,620,673	\$3,716,416	\$6,337,089

TRANSPORTATION FUND - EXPENDITURES

<u>DESCRIPTION</u>	<u>COUNTY-WIDE</u>	<u>NON COUNTY-WIDE</u>	<u>TOTAL</u>
Admin/Engineering/Contracts	\$1,132,864	\$1,132,864	\$2,265,728
Road & Bridge Maintenance	2,006,773	2,006,773	4,013,546
Transfers	29,827		29,827
Reserves	6,068	21,919	27,988
	-----	-----	-----
Total	\$3,175,533	\$3,161,556	\$6,337,089

DIFFERENCE - TRANSPORTATION FUND

(REVENUES - EXPENDITURES)	(\$554,860)	\$554,860
	=====	=====

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 \$6,569,438 (SEE BOTTOM OF PAGE B-16), IT CAN BE CONCLUDED THAT COUNTY-WIDE REVENUES ARE BEING PROPERLY USED FOR COUNTY-WIDE EXPENDITURES.

(CONTINUED NEXT PAGE)

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2008-09
BUDGET**

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

OTHER FUNDS - OPERATING BUDGET - REVENUES

FUNDS	COUNTY-WIDE	NON COUNTY-WIDE	TOTAL
-----	-----	-----	-----
OTHER SPECIAL REVENUE			
Fishing Fund	\$154,000		\$154,000
Fire Taxing Unit		\$4,348,618	4,348,618
Law Enforce Trust Fund	25,000		25,000
Law Enforce Education Fund	51,600		51,600
Court Improvement Fund	909,175		909,175
Driver's Education Fund	100,000		100,000
Article V Court Support	161,650		161,650
Court Technology Fund	206,797		206,797
Crime Prevention Fund	43,150		43,150
E 9-1-1 System Fund	595,884		595,884
Tourist Development Fund	171,000		171,000
Communications Improvement Fund	185,500		185,500
Economic Development Fund	238,900		238,900
Miscellaneous Grants Fund	564,151		564,151
CDBG Program Income Fund	1,120,000		1,120,000
Interlachen Lakes Estates MSBU Fd		386,800	386,800
West Putnam MSBU Fund		278,250	278,250
Local Housing Assistance Trust Fd	1,082,880		1,082,880
Hurricane Housing Recovery Prog.	151,000		151,000
MSBU Fund		475,350	475,350
E. Putnam Water/Wastewtr Grant		22,616,500	22,616,500
Wastewater Utilities Fund		54,220	54,220
Water Utilities Fund		32,800	32,800
ILE Lake Access Lots Trust Fund		62,500	62,500
ENTERPRISE FUNDS			
Waste Management Fund	11,512,523	2,552,179	14,064,702
Port Authority Fund	140,445		140,445
E. Putnam Water/Wastewtr Utility		120,400	120,400
Total	\$17,413,655	\$30,927,617	\$48,341,272

(CONTINUED NEXT PAGE)

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2008-09
BUDGET**

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

OTHER FUNDS - OPERATING BUDGET - EXPENDITURES

FUNDS	COUNTY-WIDE	-- NON COUNTY-WIDE	TOTAL
-----	-----	-----	-----
OTHER SPECIAL REVENUE			
Fishing Fund	\$154,000		\$154,000
Fire Taxing Unit		\$4,348,618	4,348,618
Law Enforce Trust Fund	25,000		25,000
Law Enforce Education Fund	51,600		51,600
Court Improvement Fund	909,175		909,175
Driver's Education Fund	100,000		100,000
Article V Court Support	161,650		161,650
Court Technology Fund	206,797		206,797
Crime Prevention Fund	43,150		43,150
E 9-1-1 System Fund	595,884		595,884
Tourist Development Fund	171,000		171,000
Communications Improvement Fund	185,500		185,500
Economic Development Fund	238,900		238,900
Miscellaneous Grants Fund	564,151		564,151
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Interlachen Lakes Estates MSBU Fd		386,800	386,800
West Putnam MSBU Fund		278,250	278,250
Local Housing Assistance Trust Fd	1,082,880		1,082,880
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Waste Management Fund	11,512,523	2,552,179	14,064,702
Port Authority Fund	140,445		140,445
E. Putnam Water/Wastewtr Utility		120,400	120,400
Total	\$17,413,655	\$30,927,617	\$48,341,272

(CONTINUED NEXT PAGE)

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2008-09
BUDGET**

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

OTHER FUNDS - NON OPERATING BUDGET - REVENUES

FUNDS	COUNTY-WIDE	NON COUNTY-WIDE	TOTAL
DEBT SERVICE FUNDS			
1994 MSBU Sinking Fund		380,187	380,187
CAPITAL IMPROVEMENT FUNDS			
Better Place Plan Projects Fund		4,989,500	4,989,500
Road Projects Fund	1,085,318	414,682	1,500,000
Capital Projects Fund	1,989,110		1,989,110
INTERNAL SERVICE/ TRUST FUNDS			
Fleet Maintenance Fund	714,070		714,070
Insurance Reserve Fund	6,160,545		6,160,545
Risk Management Fund	1,447,301		1,447,301
Total	\$11,396,344	\$5,784,369	\$17,180,713

OTHER FUNDS - NON OPERATING BUDGET - EXPENDITURES

FUNDS	COUNTY-WIDE	NON COUNTY-WIDE	TOTAL
DEBT SERVICE FUNDS			
1994 MSBU Sinking Fund		380,187	380,187
CAPITAL IMPROVEMENT FUNDS			
Better Place Plan Projects Fund		4,989,500	4,989,500
Road Projects Fund	1,085,318	414,682	1,500,000
Capital Projects Fund	1,989,110		1,989,110
INTERNAL SERVICE/ TRUST FUNDS			
Fleet Maintenance Fund	714,070		714,070
Insurance Reserve Fund	6,160,545		6,160,545
Risk Management Fund	1,447,301		1,447,301
Total	\$11,396,344	\$5,784,369	\$17,180,713

**DIFFERENCE - OTHER FUNDS
(REVENUES - EXPENDITURES)**

\$0

\$0

**DIFFERENCE - ALL FUNDS
(REVENUES - EXPENDITURES)**

(\$6,569,438)

\$6,569,438

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2008-09
BUDGET**

REVENUE SUMMARY COMPARISON BY FUND COMMENTS

The 2007-08 original budgets were adjusted during the fiscal year for increases in revenues totaling \$632,798 (\$132,870,587 to \$133,503,385), mostly for unanticipated grants.

The difference between Actual 2007-08 revenues (which are unaudited at the time of this Budget document) and the adjusted 2007-08 Budget primarily reflects amounts for Debt Proceeds and reimbursable Grants in several funds which were included to the budget, but not actually realized during the fiscal year.

The primary differences between the FY 2008-09 Budget and the Adjusted FY 2007-08 Budget are: (1) In the General Fund, a decrease in Ad Valorem Tax revenues and budgeted Cash Carry Forward; (2) In the East Putnam Water/Wastewater Grant Projects Fund, a decrease in Loans/Grants to construct the water system; and (3) In the Better Place Plan Fund, a decrease in Debt Proceeds (one-time in 07-08).

The other increases and decreases mostly reflect normal changes in revenue expectations (decrease in Interest earnings) and/or the use of Fund Balances (Budgeting Cash Carryforward) to support one-time budget expenditures.

(See Next Page)

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2008-09 BUDGET**

REVENUE SUMMARY COMPARISON BY FUND

FUND	ACTUAL 2006-07	ADJUSTED BUDGET 2007-08 (NOTE 1)	ACTUAL 2007-08 (NOTE 1)	% ACTUAL TO BUD	BUDGET 2008-09 (NOTE 1)	BUD 08-09 OVER/ (UNDER) ADJ BUD 08
General	\$49,657,787	\$46,968,254	\$45,405,795	96.7%	\$46,290,461	(677,793)
Transportation	6,138,584	7,016,055	5,303,031	75.6%	5,807,592	(1,208,463)
Fishing	78,214	114,500	53,364	46.6%	54,000	(60,500)
Fire Taxing Unit	3,030,054	2,755,919	2,796,348	101.5%	2,578,900	(177,019)
Law Enforcement Trust	23,172	20,000	28,053	140.3%	22,500	2,500
Law Enforcement Education	47,900	44,500	33,606	75.5%	32,600	(11,900)
Court Improvement	870,828	730,000	76,068	10.4%	45,000	(685,000)
Driver/s Education	56,863	40,000	40,564	101.4%	36,300	(3,700)
Article V Court Support	126,376	108,150	193,637	179.0%	161,650	53,500
Court Technology	186,840	175,000	124,122	70.9%	140,000	(35,000)
Crime Prevention	44,989	25,000	34,464	137.9%	33,150	8,150
E 911 System	394,017	460,891	315,434	68.4%	486,592	25,701
Tourist Development	129,978	99,000	168,116	169.8%	113,800	14,800
Communication Improvement	129,048	136,500	91,110	66.7%	135,500	(1,000)
Economic Development	133,995	130,000	129,538	99.6%	113,900	(16,100)
Miscellaneous Grants	562,633	585,996	398,254	68.0%	564,151	(21,845)
CDBG Program Income	552,382	500,000	381	0.1%	1,120,000	620,000
Interlachen Lakes Estates MSBU	300,215	286,500	273,623	95.5%	268,750	(17,750)
West Putnam MSBU	218,302	181,500	151,729	83.6%	154,650	(26,850)
Local Housing Assistance (SHIP)	849,893	767,950	431,153	56.1%	732,880	(35,070)
Hurricane Housing Recovery Program	23,449	10,000	5,631	56.3%	1,000	(9,000)
MSBU	341,853	324,300	291,303	89.8%	303,600	(20,700)
E. Putnam Water/Wastwtr Grant Proj	5,866,280	31,960,022	12,089,744	37.8%	22,616,500	(9,343,522)
Wastewater Utilities	46,214	45,650	37,985	83.2%	44,650	(1,000)
Water Utilities	40,314	37,000	33,407	90.3%	32,800	(4,200)
ILE Lake Access Lots Trust	3,933	3,500	1,851	52.9%	1,000	(2,500)
MSBU Sinking Fund	234,957	228,150	200,307	87.8%	253,700	25,550
Better Place Plan Projects	15,338,527	9,982,433	7,470,273	74.8%	4,989,500	(4,992,933)
Road Projects	4,489,686	2,500,000	882,345	35.3%	1,500,000	(1,000,000)
Capital Projects	1,546,681	1,225,161	623,561	50.9%	1,989,110	763,949
Waste Management	7,146,369	6,778,807	6,946,000	102.5%	12,284,589	5,505,782
Port Authority	174,659	156,500	141,223	90.2%	140,445	(16,055)
East Putnam Utility	654,406	63,000	56,083	89.0%	53,500	(9,500)
Fleet Maintenance	1,040,639	778,705	746,424	95.9%	714,070	(64,635)
Insurance Reserve	4,935,706	5,028,550	5,596,977	111.3%	6,160,545	1,131,995
Risk Management	<u>1,611,318</u>	<u>1,805,917</u>	<u>1,814,354</u>	<u>100.5%</u>	<u>1,347,301</u>	<u>(458,616)</u>
SUBTOTAL - ALL FUNDS	\$107,027,061	\$122,073,410	\$92,985,858	76.2%	\$111,324,686	(\$10,748,724)
DIFFERENCE TO BUDGET:						
Cash Balance Carry Forward		<u>12,229,938</u>			<u>7,843,265</u>	<u>(4,386,673)</u>
TOTAL REVENUE	\$107,027,061	\$134,303,348	\$92,985,858	69.2%	\$119,167,951	(\$15,135,397)

NOTE 1: Adjusted 2007-08 Budget represents adjustments primarily for unanticipated increases in revenues during the fiscal year which allow for increased expenditures. Actual 2007-08 figures are unaudited. For further comments see the "Revenue Summary". **Budget** figures include Cash Carryforward; **Actual** figures do not.

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2008-09 BUDGET**

AD VALOREM TAX SUMMARY

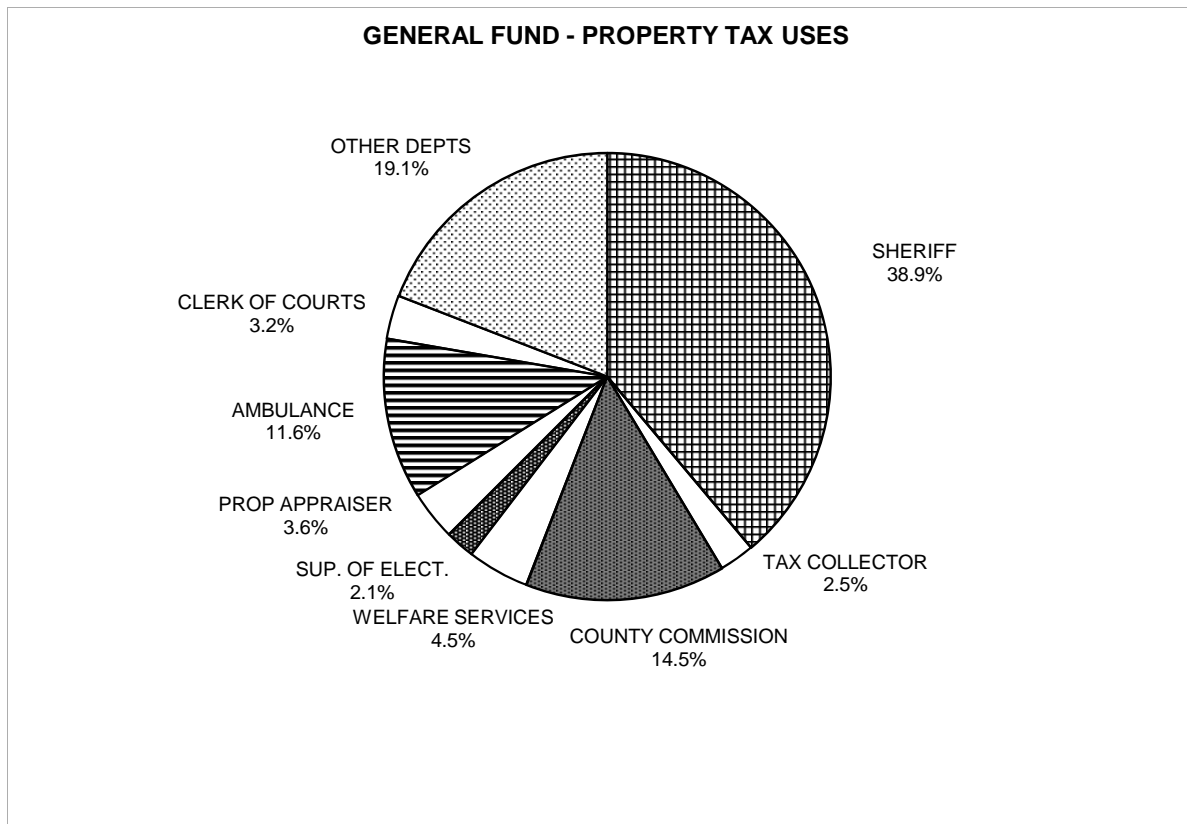
FUND	BUDGET 2007-08 (NOTE 1)	ACTUAL 2007-08 (NOTE 1)	% ACTUAL TO BUD	BUDGET 2008-09	2008-09 OVER/ (UNDER) 2007-08 BUDGET	% OVER/ (UNDER)
General Fund	\$33,789,276	\$34,249,989	101.4%	\$32,427,179	(\$1,362,097)	-4.0%
Fire Taxing Unit (MSBU)	2,642,419	2,668,508	101.0%	2,534,400	(\$108,019)	-4.1%
TOTAL AD VALOREM TAXES	\$36,431,695	\$36,918,497	101.3%	\$34,961,579	(\$1,470,116)	-4.0%

NOTE 1: BUDGETED Ad Valorem taxes represent 95% of the **MAXIMUM** taxes that could be collected to allow for discounts established for early payment and for uncollected taxes. This **usually** results in the **ACTUAL** amount collected exceeding 100% of the **BUDGET**. Above figures do not include Delinquent taxes which can vary from year to year.

NOTE 2: The FY 2008-09 budget decrease from 2007-08 is a result of reduced property assessments.

AD VALOREM TAX SUMMARY COMMENTS:

For FY 2008-09, **GENERAL FUND Ad Valorem (Property) Taxes**, the major source of **COUNTY-WIDE** revenues, are expected to generate \$32,427,179. On the other hand, **COUNTY-WIDE** expenditures in this fund (not including reserves) are expected to be \$38,437,953 (see B-12). The difference of \$6,010,774 (over 15.6% of the total) is funded through other revenues. **No attempt is made to allocate specific revenues to specific expenditures.** However, assuming Ad Valorem taxes are assigned to County-Wide expenditures on a proportionate basis, the following chart gives a typical example of where the \$32,427,179 in General Fund Property Taxes would go:



Ad Valorem Taxes for the Fire Tax Unit (\$2,534,400 for FY 2008-09) which are collected County-wide, excluding the city of Palatka, are used for the support of the 18 Volunteer Fire Departments and one station with paid County Firefighters (New in FY 2006-07).

GENERAL FUND

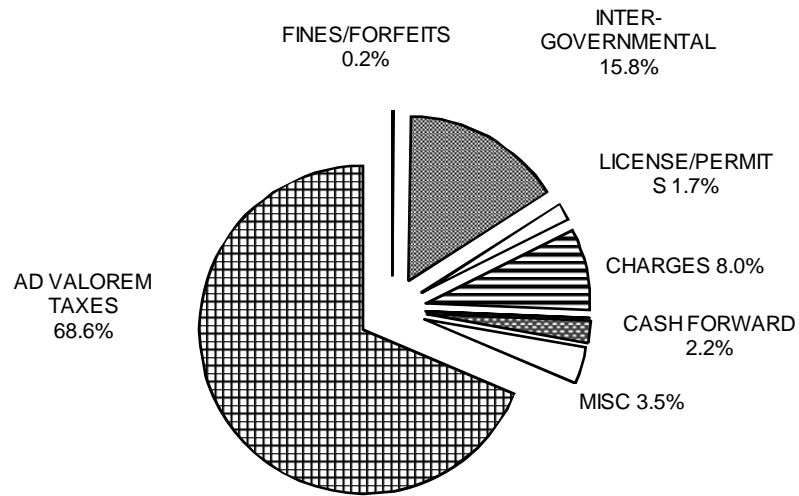
The **GENERAL FUND** is used to account for all financial resources not specifically required to be accounted for in another fund.

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

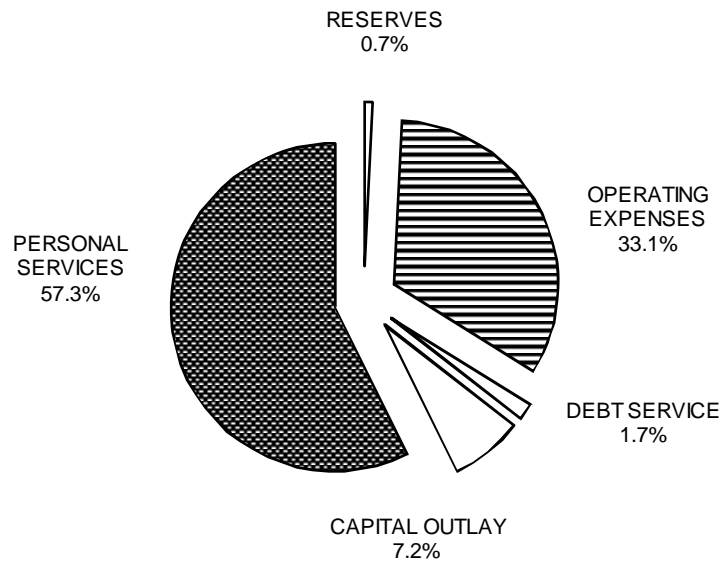
The **main Expenditure category** is Personal Services (Personnel), followed by Operating Expenses. Other categories include Capital Outlay, Debt Service, and Reserves.

The pie charts on the following page reflect the distributions of Revenue sources and Expenditure categories within the General Fund for FY 2008-09.

GENERAL FUND REVENUES BY SOURCE



GENERAL FUND EXPENDITURES BY CATEGORY



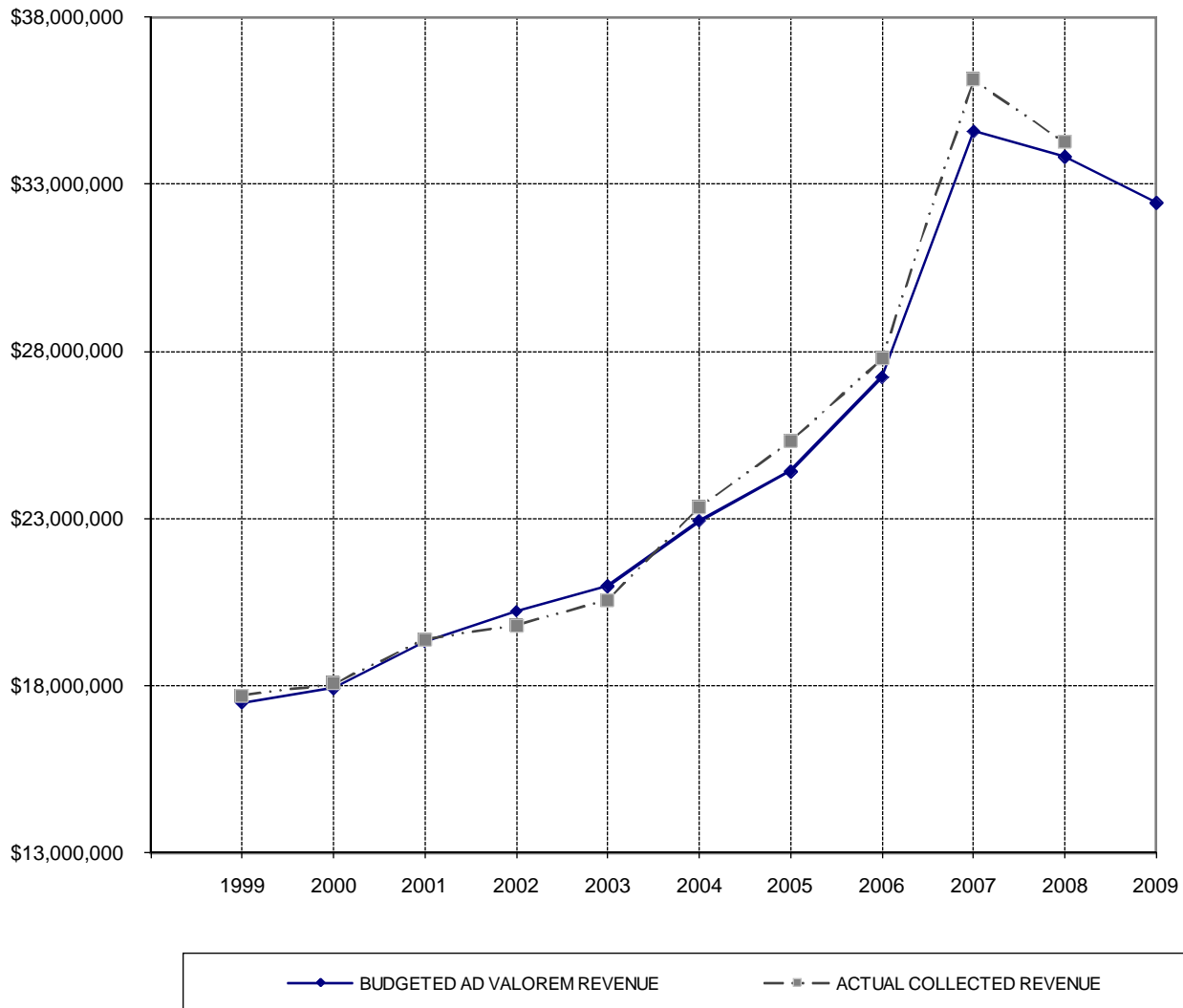
GENERAL FUND TOTAL REVENUE BUDGET - BOARD OF COUNTY COMMISSIONERS

REVENUE BUDGET SUMMARY

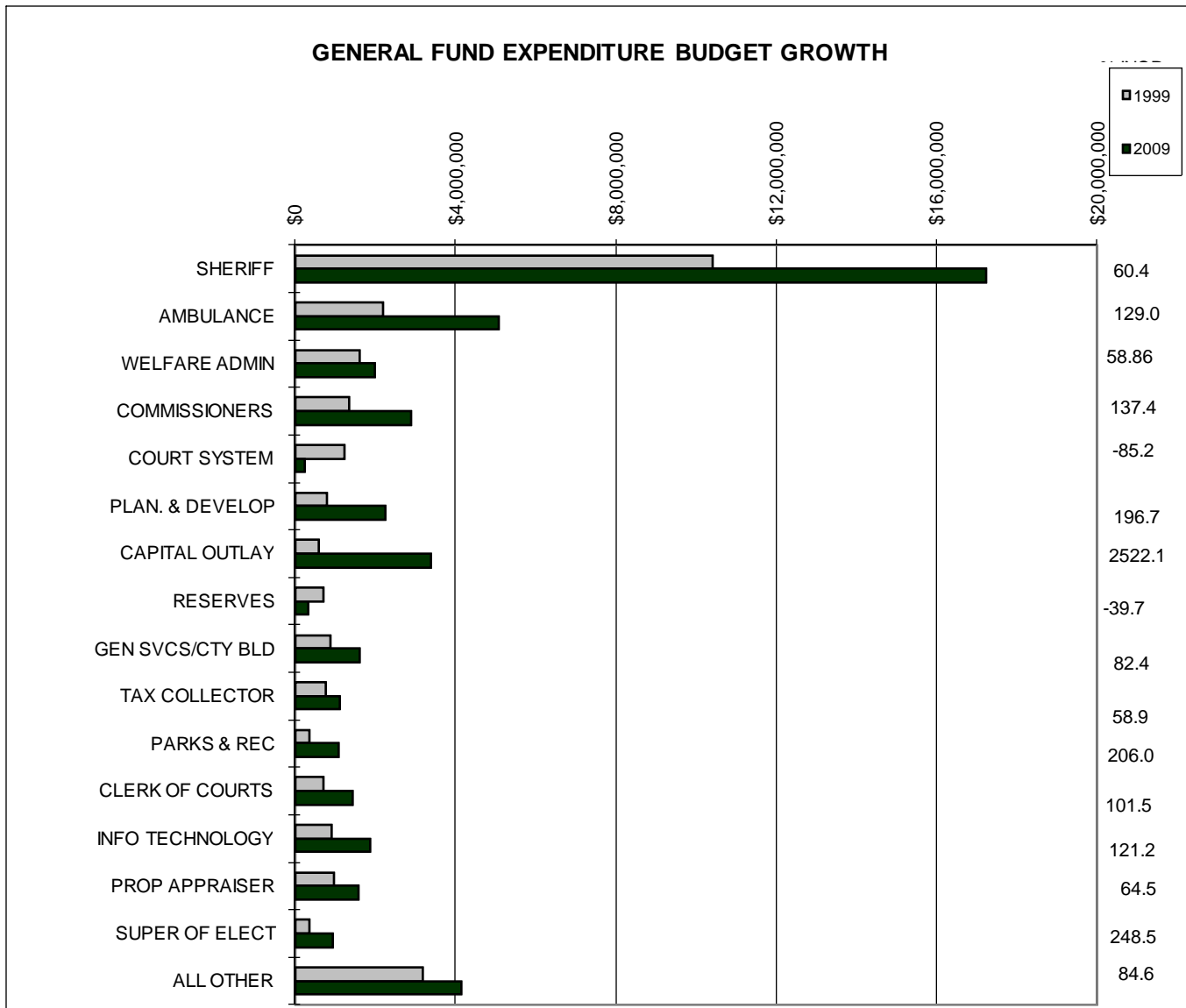
FUND		FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
GENERAL FUND 001 - 0000	REVENUE:				
	Ad Valorem (Property) Taxes	\$27,778,410	\$36,136,798	\$33,839,276	\$32,452,179
	Communications Services Tax	\$610,610	\$606,240	\$567,584	\$560,000
	Licenses and Permits	\$890,317	\$881,542	\$817,750	\$803,150
	Local 1/2 Cent Sales Tax	\$2,957,609	\$2,876,587	\$2,942,597	\$2,942,597
	State Revenue Sharing	\$200,995		\$0	\$0
	State Racing Monies	\$446,500	\$446,500	\$446,500	\$446,500
	School Board - Officer Reimb.	\$481,532	\$514,919	\$514,920	\$514,920
	Federal Grants	\$329,904	\$207,301	\$1,478,247	\$2,662,000
	State Grants	\$654,506	\$1,038,562	\$889,730	\$705,000
	Other Intergovernmental	\$179,840	\$107,025	\$171,000	\$180,500
	Ambulance (EMS) Services	\$2,229,774	\$2,143,182	\$2,460,000	\$2,815,000
	Excess fees - Tax Collector	\$778,472	\$927,537	\$400,000	\$275,000
	Excess fees - Sheriff	\$138,751	\$652,135	\$15,000	\$15,000
	Excess fees - Clerk of Courts	\$55,683	\$321,394	\$10,000	\$10,000
	Excess fees - Elections Supvr	\$66,834	\$170,502	\$10,000	\$15,000
	Excess fees - Property Appr.	\$65,198	\$61,368	\$10,000	\$10,000
	Other Charges for Services	\$606,717	\$610,819	\$564,750	\$635,150
	Court Fines	\$1,172	\$8,254	\$0	\$5,500
	Other Fines and Forfeitures	\$131,381	\$111,279	\$114,150	\$82,500
	Interest Earnings	\$817,026	\$1,066,076	\$773,200	\$693,500
	Rents and Royalties	\$284,465	\$282,385	\$256,840	\$226,315
	Debt Proceeds	\$0			\$0
	Other Miscellaneous Revenue	\$211,644	\$377,975	\$251,100	\$183,650
	Transfers	\$89,478	\$109,407		\$52,000
	Sub - Totals	\$40,006,818	\$49,657,787	\$46,532,644	\$46,285,461
	Add: Cash Carryforward	\$0	\$0	\$4,150,000	\$1,018,416
	Total Revenue	\$40,006,818	\$49,657,787	\$50,682,644	\$47,303,877

Comments: Total Revenues for FY 2008-09 have decreased from FY 2007-08, primarily due to the lower Cash Carryforward from FY 2007-08. The remaining change is minimal, with some increases offset by other decreases. The reduction in Ad Valorem Taxes - the primary source of revenue in the General Fund - is the result of Legislative action as discussed in the Transmittal Letter.

GENERAL FUND BUDGETED AD VALOREM TAX REVENUE TRENDLINE



Note (1): Because some taxpayers take advantage of discounts allowed for early payment of taxes, and some do not pay at all (Thereby becoming delinquent), only 95% of the maximum possible taxes (Based on the Tax Roll), are actually budgeted. Normally, the actual regular taxes plus delinquent taxes collected will slightly exceed the budgeted amounts. In FY's 2001-02 and 2002-03 however, approximately \$667,000 each year had been placed in a Tax Collector's escrow account due to unresolved litigation with a particular taxpayer, hence the shortfalls depicted above. Most of these escrowed monies have subsequently been received, contributing to the overages shown in recent years. Increased Tax Collector efforts to collect delinquent taxes has also contributed to the overages.



COMMENT: The above bar graph shows the areas of growth/decrease in the General Fund between the FY 1998-99 General Fund Budget and the FY 2008-09 General Fund. The Sheriff's department, which includes County Jail operations, represents the largest budget, although, as can be seen, a number of other budgets have seen a greater percentage growth during the period. The large increase in Capital Outlay is primarily the expenditure of a \$2,600,000 US DOT grant to acquire some buses.

DEPARTMENT FUNCTIONS - BOARD OF COUNTY COMMISSIONERS

DEPARTMENT -----	FUNCTIONS -----
<p>County Commissioners</p> <p>001 - 2101</p>	<p>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.</p>

<p>Other Constitutional Officers</p> <p>001 - 2101</p>	<p>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).</p>

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

BUDGET SUMMARY

DEPARTMENT	EXPENDITURES	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
County Commissioners	Personal Services	\$283,134	\$296,638	\$326,996	\$328,434
	Operating Expenses	\$809,732	\$1,131,394	\$1,358,900	\$1,318,525
	Tax Collector Fees	\$1,034,432	\$1,354,579	\$1,176,000	\$1,125,000
	Insurance- Risk Mgmt	\$835,951	\$834,480	\$879,954	\$646,256
	Capital Outlay	\$2,656,143	\$1,211,211	\$5,093,667	\$3,077,500
	Debt Service	\$264,619	\$781,206	\$185,434	\$185,435
	Grants & Aids	\$336,357	\$471,860	\$438,810	\$437,664
001 - 2101	Transfer - School Board	\$200,925	\$200,925	\$200,925	\$200,925
	Transfer - Clerk of Courts	\$990,005	\$1,286,318	\$1,356,145	\$1,402,604
	Transfer - Econ Developmt	\$145,000	\$125,000	\$125,000	\$112,500
	Transfer - Risk Mgmt	\$122,014	\$108,229	\$99,057	\$101,344
	Transfers - Other Funds	\$99,258	\$0		\$18,000
	Totals	\$7,777,570	\$7,801,840	\$11,240,888	\$8,954,187

Comments: Funded through the General Fund. Personal Services expenses relate solely to the 5 County Commissioners (except for \$10,000 unemployment compensation which is countywide). The FY 08-09 Capital Outlay budget includes the expenditure of a \$2.6m grant for the acquisition/construction of several buses for the County's transportation system.

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

DEPARTMENT FUNCTIONS

Tax Collector
001 - 2101

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

FY 2008-09 Budgeted General Fund BOCC Operating Expenditure:

Commissions / Fees / Costs- Tax Collector \$1,125,000
=====

(above transfer included on page C - 7)

STAFFING	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
Tax Collector	1	1	1	1
Finance Officer	1	1	1	1
Asst. Accountant	2	2	2	2
Office Ops Director	1	1	1	1
Administrative Asst.	1	1	1	1
Delinquent Superv.	1	1	1	1
Delinquent Clerk	1	1	1	1
Customer Service Superv.	3	3	3	3
General Counsel		1	1	1
Customer Service Rep.	13	15	15	15
Tag Cashier	1	1	1	1
Collections Clerk	1	1	1	1
Dealer Clerk	1	1	1	1
Totals	27	30	30	30

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

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

FY 2008-09 Budgeted General Fund Non-Operating Transfer:
 Clerk to Board Services \$1,402,604
=====

(Above transfers included on page C - 7)

Clerk of Courts Staffing: -----	FY 05-06 ACTUAL -----	FY 06-07 ACTUAL -----	FY 07-08 BUDGET -----	FY 08-09 BUDGET -----
Administration:				
Clerk of Courts	1	1	1	1
Chief Deputy Clerk	1	1	1	1
Administrative Asst.	1	0.5	0.5	0.5
Jury / Witness Coord.	1	1	1	1
Satellite Office Spec.	1.75	2	2	2
	-----	-----	-----	-----
Sub-Total	5.75	5.5	5.50	5.50
	=====	=====	=====	=====
Court Technology:				
Director	1	1		
Admin Clerk I	1	1	1	1
Information Tech	2	2	2	2
	-----	-----	-----	-----
Sub-Total	4.0	4.0	3.0	3.0
	=====	=====	=====	=====
Finance / Accounting:				
Finance Director	1	1	1	1
Asst. Finance Dir	1	1	1	1
Director Admin./Budget	1	1	1	1
Systems Analyst/Trainer		1	1	1
Accounting Manager	1	1	1	1
Accountant I	1	1	1	1
Grants Accountant	1	1	1	1
Admin.Asst. / Finance	1	1	1	1
Accounting Tech	1	1	1	1
Head Cashier	1	1	1	1
Collections Clerk I	1			
Account Clerk I-III	7	7	8	8
Fixed Assets Tech.	1	1	1	1
	-----	-----	-----	-----
Sub-Total	18	18	19	19
	=====	=====	=====	=====

(Continued)

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

DEPARTMENT

Clerk of Courts Staffing (Concluded):				
Clerk of Courts 001 - 2101	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
Archives & History:				
Records Ctr. Superv.	1	1	1	1
Record Ret/Micro Tech	2	1	1	1
Sub-Total	3	2	2	2
Circuit Court/Law Dept.				
Circuit Court Supervisor	1	1	1	1
Court Clerk I-IV	10	10	10	10
Collections Specialist		1	1	1
Sub-Total	11	11	12	12
Circuit Court Services- Family Services:				
Family Division Supervisor	1	1	1	1
Court Clerk I-II	7	8	8	8
Sub-Total	8	9	9	9
County Court Services:				
Civil Supervisor	1	1	1	1
Misdemeanor Supervisor	1	1	1	1
Court Clerk I-III	11	11	12	12
Drug Court Staff Asst.	1	1	1	1
Sub-Total	14	14	15	15
Other:				
Tax Deed Clerk II	1	1	1	1
Proj. Mgr./Rec. Automation		0.5	0.5	0.5
Recording Supervisor	1	1	1	1
Recording Clerk I-II	5	7	7	7
Mail Clerk	1	1	1	1
Admin. Clerk III - BCC	1	1	1	1
Admin. Clerk II - BCC	1	1	1	1
Sub-Total	10	12.5	12.5	12.5
Grand Total	73.75	76.00	78.00	78.00

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

DEPARTMENT

FUNCTIONS

County Attorney

Provides the County with legal advice and other legal services as required.

001-2104

BUDGET SUMMARY

EXPENDITURES	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
Personal Services	\$167,886	\$190,203	\$203,526	\$218,447
Operating Expenses	\$5,633	\$21,511	\$22,600	\$19,900
Capital Outlay				
Totals	\$173,519	\$211,714	\$226,126	\$238,347

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

STAFFING

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

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

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

BUDGET SUMMARY

EXPENDITURES	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
Personal Services	\$496,851	\$491,721	\$530,913	\$567,091
Operating Expenses	\$8,218	\$7,958	\$24,195	\$21,150
Totals	\$505,069	\$499,679	\$555,108	\$588,241

STAFFING

County Administrator	1	1	1	1
Dep Cty Adm/Budget	1	1	1	1
Legisl.& Info Coord.	1	1	1	1
Admin. Assistants	2	2	2	2
Budget Officer	0.25			
MSBU Assess. Coord.	1	1	1	1
Staff Assistant II	1	1	1	1
Totals	7.25	7	7	7

Comments: The 0.25 FTE in the 05-06 Expenditures covered a 3-month overlap for the Budget Officer (Retired December 30, 2005) and his replacement, hired into the new Deputy County Administrator/Budget Officer position.

DEPARTMENT FUNCTIONS and BUDGETS - COURT SYSTEM

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

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

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

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

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

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

BUDGET SUMMARY					
<u>DEPARTMENT</u>	<u>EXPENDITURES</u>	<u>FY 05-06 ACTUAL</u>	<u>FY 06-07 ACTUAL</u>	<u>FY 07-08 BUDGET</u>	<u>FY 08-09 BUDGET</u>
Courts Administration 001 - 2321	Operating Expenses	\$888	\$1,475	\$7,000	\$5,800
		=====	=====	=====	=====
Circuit Court 001 - 2322	Operating Expenses	\$1,384	\$5,559	\$5,500	\$22,000
		=====	=====	=====	=====
State Attorney 001 - 2326	Operating Expenses	\$21,836	\$20,351	\$27,250	\$27,250
		=====	=====	=====	=====
Public Defender 001 - 2327	Operating Expenses	\$1,091	\$791	\$9,941	\$8,720
		=====	=====	=====	=====
Guardian Ad Litem 001 - 2328	Operating Expenses	\$3,719	\$4,728	\$9,400	\$6,450
		=====	=====	=====	=====
Drug Court Grant 001 - 2333	Operating Expenses	\$73,240	\$117,309	\$119,600	\$127,960
	Transfer - Clerk of County Ct.	\$0	\$45,121	\$47,377	\$49,275
	Sub-total	\$73,240	\$162,430	\$166,977	\$177,235
		=====	=====	=====	=====
	Grand Total - Court System	\$102,158	\$195,334	\$226,068	\$247,455
		=====	=====	=====	=====

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

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

DEPARTMENT

FUNCTION

**Information
Technology**

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

001 - 2551

BUDGET SUMMARY

EXPENDITURES

**FY 05-06
ACTUAL**

**FY 06-07
ACTUAL**

**FY 07-08
BUDGET**

**FY 08-09
BUDGET**

Personal Services
Operating Expenses
Capital Outlay
Debt Service

\$752,621
\$321,722
\$56,566

\$777,985
\$677,599
\$78,576

\$1,142,800
\$741,490
\$336,800

\$1,160,903
\$729,065
\$175,533

Totals

\$1,130,909

\$1,534,160

\$2,221,090

\$2,065,501

STAFFING

Info Technology Director
Group Manager - IT
Computer Network Engineer
Programmer/ Analyst I / II
Progr./ Analy. -Web Master
Web Developer
Senior Progr./Analyst
GIS Progr./Analyst I/II
PC Specialists
GIS Coordinator
Network Administrator
Systems Administrator

1
1
1
1
1
1
3
1
4
1
1
1

1
1
1
1
1
1
3
2
4
1
1
1

1
1
1
1
1
1
3
2
4
1
1
1

1
1
1
1
1
1
3
2
4
1
1
1

Totals

16

18

18

18

Comment: Addition of two Programmer/Analysts in FY 2006-07.

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

DEPARTMENT

FUNCTIONS

**Human
Resources**

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

001 - 2552

BUDGET SUMMARY

EXPENDITURES -----	FY 05-06 ACTUAL -----	FY 06-07 ACTUAL -----	FY 07-08 BUDGET -----	FY 08-09 BUDGET -----
Personal Services	\$168,610	\$183,045	\$196,924	\$208,506
Operating Expenses	\$31,795	\$44,085	\$70,250	\$54,000
Transfer to Insurance	\$145,132	\$62,544	\$79,300	\$25,000
Totals	\$345,537 =====	\$289,674 =====	\$346,474 =====	\$287,506 =====

STAFFING

Director	1	1	1	1
Sr. Human Res.Spec.	1	1	1	1
Staff Assistant I	1	1	1	1
Benefits Specialist	1	1	1	1
Totals	4 =====	4 =====	4 =====	4 =====

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

DEPARTMENT ----- General Services/ County Buildings & Grounds

001 - 2553

FUNCTIONS -----

Responsible for the general maintenance and cleanliness of all County buildings and grounds not specifically assigned to another Department or contracted out.

BUDGET SUMMARY -----

EXPENDITURES -----	FY 05-06 ACTUAL -----	FY 06-07 ACTUAL -----	FY 07-08 BUDGET -----	FY 08-09 BUDGET -----
Personal Services	\$255,604	\$283,117	\$306,814	\$320,048
Operating Expenses	\$1,071,457	\$1,291,591	\$1,293,000	\$1,306,200
Capital Outlay	\$7,556	\$59,102	\$15,500	
Totals	\$1,334,617 =====	\$1,633,810 =====	\$1,615,314 =====	\$1,626,248 =====

Comments: Communications Service for the County (\$312,500), Utilities (\$366,000), and Contractual Services (\$384,000) make up the majority of Operating Expenses with another \$187,600 allocated for various types of Repair & Maintenance. The majority of County buildings are now cleaned by a contract cleaning agency.

STAFFING -----

Bldg & Grds Superinten	1	1	1	1
Tradesworkers	6	6	6	6
Storekeeper	0.5	0.5	0.5	0.5
Totals	7.5 =====	7.5 =====	7.5 =====	7.5 =====

Comments: The Storekeeper, partially funded in the Purchasing Division (2558), also serves as a Maintenance Worker.

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

DEPARTMENT	FUNCTIONS
General Services/ Purchasing	Responsible for expeditiously acquiring at the best possible price, consistent with quality, those items of supplies, materials, and equipment necessary for the efficient operation of the County's operating departments, maintaining an on-hand inventory of these items within funding and storage limitations, and distributing them as needed to the end users. In addition, Purchasing maintains the County inventory of accountable assets and processes all Requests for Proposals / Bids for services and materials.
001 - 2558	

BUDGET SUMMARY				
EXPENDITURES	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
Personal Services	\$150,143	\$161,931	\$175,312	\$182,655
Operating Expenses	\$30,606	\$54,771	\$44,700	\$39,850
Capital Outlay				
Totals	\$180,749	\$216,702	\$220,012	\$222,505

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

Comments: The Storekeeper also works in the County Buildings Division as a Maintenance Worker.

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

DEPARTMENT	FUNCTIONS
Planning & Development Administration	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.
001 - 3441	

BUDGET SUMMARY				
EXPENDITURES	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
Personal Services	\$409,416	\$412,032	\$559,377	\$549,709
Operating Expenses	\$227,926	\$209,546	\$221,070	\$196,075
Capital Outlay		\$18,964		
Totals	\$637,342	\$640,542	\$780,447	\$745,784

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

STAFFING				
Plan. & Devel. Dir	1	1	1	1
Planning Manager	1	1	1	1
Senior Planner	1	2	2	2
Planner I/II	2	2	2	2
Zoning Technician	1	2	2	2
Staff Assistants	1	1	1	1
GIS Specialist I	1	1	1	1
Totals	8	10	10	10

DEPARTMENT FUNCTIONS, BUDGET and STAFFING - ECONOMIC DEVELOPMENT

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

BUDGET SUMMARY

EXPENDITURES -----	FY 05-06 ACTUAL -----	FY 06-07 ACTUAL -----	FY 07-08 BUDGET -----	FY 08-09 BUDGET -----
Personal Services	\$78,931	\$84,200	\$90,166	\$94,940
Operating Expenses	\$6,348	\$10,859	\$15,000	\$11,305
Totals	\$85,279	\$95,059	\$105,166	\$106,245
	=====	=====	=====	=====

STAFFING

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

DEPARTMENT FUNCTIONS, BUDGET and STAFFING - PUBLIC SAFETY

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

BUDGET SUMMARY

EXPENDITURES -----	FY 05-06 ACTUAL -----	FY 06-07 ACTUAL -----	FY 07-08 BUDGET -----	FY 08-09 BUDGET -----
Personal Services	\$683,210	\$940,103	\$973,313	\$1,071,352
Operating Expenses	\$65,170	\$104,471	\$139,249	\$126,189
Capital Outlay	\$17,568	\$53,634		
Totals	\$765,948 =====	\$1,098,208 =====	\$1,112,562 =====	\$1,197,541 =====

STAFFING

Building Official	1	1	1	1
Asst. Building Official	1	1	1	1
Admin/Cust Serv Rep	1	1	1	1
Chief Building Inspector				
Building Inspectors	5	6	6	6
Plans Examiner	2	2	2	2
Permit Specialists I / II	4	4	4	4
Staff Assistant I		1	1	1
Compliance Admin.	1	1	1	1
Totals	15 =====	17 =====	17 =====	17 =====

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

DEPARTMENT -----	FUNCTIONS -----
Planning & Development Codes Enforcement	Provides enforcement of County Ordinances and support to Codes Enforcement Board/Magistrate.

001 - 3442

BUDGET SUMMARY

EXPENDITURES -----	FY 05-06 ACTUAL -----	FY 06-07 ACTUAL -----	FY 07-08 BUDGET -----	FY 08-09 BUDGET -----
Personal Services	\$196,585	\$211,030	\$221,689	\$231,104
Operating Expenses	\$49,495	\$82,359	\$96,141	\$81,829
Capital Outlay	\$16,293	\$19,450		
Totals	\$262,373	\$312,839	\$317,830	\$312,933
	=====	=====	=====	=====

STAFFING

Codes Enf. Officer I	2	2	2	2
Codes Enf. Officer II		1	1	1
Codes Enf. Officer III	1	1	1	1
Chief Codes Enf. Off.	1	1	1	1
Staff Assistant I	1	1	1	1
Totals	5	6	6	6
	=====	=====	=====	=====

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

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

BUDGET SUMMARY

EXPENDITURES -----	FY 05-06 ACTUAL -----	FY 06-07 ACTUAL -----	FY 07-08 BUDGET -----	FY 08-09 BUDGET -----
Personal Services	\$280,108	\$305,566	\$386,709	\$353,717
Operating Expenses	\$32,775	\$103,422	\$58,550	\$79,525
Capital Outlay		\$19,211		
Totals	\$312,883	\$428,199	\$445,259	\$433,242
	=====	=====	=====	=====

STAFFING

Emergency Services Director	1.0	1.0	1.0	1.0
Emerg Services Ops Coord.	1.0	1.0	1.0	1.0
Emerg Mgmt Prep Coord		1.0	1.0	1.0
Senior Staff Assistant	1.0	1.0	1.0	1.0
VFD/Training Coordinator	0.5	0.5	0.5	0.5
Support Service Spec.	0.5	0.5	0.5	0.5
Systems Support Spec.	0.67	0.67	0.67	0.67
Clerical Assistant II	0.5	0.5	0.5	0.5
Fire/Haz Waste Inspector	1.0	1.0	1.0	1.0
Fire Marshall/SQG Coord.	0.5	0.5	0.5	0.5
Totals	6.67	7.67	7.67	7.67
	=====	=====	=====	=====

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

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

Comments: Capital Outlay varies from year to year depending on available funds. Three additional Lieutenants were added in FY 2006-07 to allow for better supervision of the widespread ambulance stations.

STAFFING

Medical Directors	0.5	0.5	0.5	0.5
EMS Manager	1.0	1.0	1.0	1.0
Capt. / Shift Supervisor	3.0	3.0	3.0	3.0
Lt. / Crew Chief	3.0	6.0	6.0	6.0
Paramedics	30.0	30.0	30.0	30.0
Emergency Med Techs	18.0	18.0	18.0	18.0
Billing Clerk I / II	4.0	4.0	4.0	4.0
Sr. Staff/Clerical Assist	1.0	1.0	1.0	1.0
Totals	60.5	63.5	63.5	63.5

DEPARTMENT FUNCTIONS, BUDGET and STAFFING - HEALTH RELATED

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

BUDGET SUMMARY

EXPENDITURES -----	FY 05-06 ACTUAL -----	FY 06-07 ACTUAL -----	FY 07-08 BUDGET -----	FY 08-09 BUDGET -----
Operating Expenses	\$4,800	\$4,800	\$6,600	\$21,800
Medicaid	\$1,018,343	\$1,459,766	\$1,757,004	\$1,266,800
HCRA Expenses	\$96,252	\$49,111	\$195,000	\$125,000
Grants & Aids:				
County Health Dept.	\$306,327	\$306,327	\$280,194	\$249,373
Well Florida Council	\$5,102	\$5,156	\$4,733	\$4,212
Putnam Behavior Hlthcare	\$279,862	\$313,861	\$270,000	\$240,300
Meridian Behavior	\$36,400	\$36,400	\$36,400	\$32,396
Baker Act Transport	\$38,802	\$44,177	\$35,000	\$31,150
Suwanee River Council	\$8,000	\$8,000	\$7,200	\$7,200
Lee Conlee House, Inc.	\$12,000	\$22,000	\$10,800	\$9,612
C.C. Women's Civic Assoc.	\$0	\$1,000	\$450	\$400
YMCA Assistance	\$0	\$10,000	\$9,000	\$8,010
Womens Resource Center	\$0		\$3,150	\$2,804
Totals	\$1,805,888	\$2,260,598	\$2,615,531	\$1,999,057
	=====	=====	=====	=====

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

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

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

Services provided by Contractor:

Adulticiding
Mosquito identification
Program management
State monthly reports

Services provided by County employee:

Contract liaison
Larviciding
Light trap maintenance
Chicken sentinel program maintenance
Public Education

BUDGET SUMMARY

EXPENDITURES -----	FY 05-06 ACTUAL -----	FY 06-07 ACTUAL -----	FY 07-08 BUDGET -----	FY 08-09 BUDGET -----
Operating Expenses	\$100,867	\$111,693	\$127,034	\$102,215
Capital Outlay	\$22,198			
Totals	\$123,065 =====	\$111,693 =====	\$127,034 =====	\$102,215 =====

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

DEPARTMENT FUNCTIONS, BUDGET and STAFFING - RECREATION / LIBRARY

DEPARTMENT

FUNCTIONS

Parks & Recreation

001 - 6101

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

BUDGET SUMMARY

EXPENDITURES	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
Personal Services	\$410,317	\$497,639	\$537,360	\$561,890
Operating Expenses	\$505,282	\$428,215	\$523,950	\$521,150
Capital Outlay	\$26,989	\$281,455	\$215,000	\$30,000
Totals	\$942,588	\$1,207,309	\$1,276,310	\$1,113,040

Comments: Operating expenses normally increase each year with the need to support additional facilities and programs. Capital outlay for FY 2008-09 is more or less back to normal after two years of significant expenditures for facilities, primarily for replacement of lighting on some soccer fields.

STAFFING

Recreation Director	1	1	1	1
Rec Program Specialist	1	1	1	1
Recreation Coordinator	1	1	1	1
Turf Mgr./Parks Maint Super.	1	1	1	1
Rec Maint.Tech I/II	5	6	6	6
Senior Center Coord.	1	1	1	1
Athletic Coordinator	1	1	1	1
Nature Environmentalist		1	1	1
Totals	11	13	13	13

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

DEPARTMENT	FUNCTIONS
County Library System	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.
001 - 6212	

BUDGET SUMMARY

EXPENDITURES	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
Personal Services	\$431,272	\$487,566	\$571,516	\$587,983
Operating Expenses	\$79,291	\$158,906	\$121,335	\$99,311
Capital Outlay	\$29,045	\$60,839	\$48,000	\$54,195
Trf to Grants Fund		\$18,000	\$18,000	
Totals	\$539,608	\$725,311	\$758,851	\$741,489

Comments: Increases in FY 2006-07 and 2007-08 Personal Services includes transfer of funding for part-time positions from Library Aid Grant to General Fund. Operating Expenses and Capital Outlay includes new furnishings for an expanded library and for additional books/library materials.

STAFFING

Library Director	1	1	1	1
Branch Librarians	3	3	3	3
Archivist	0	0	0	0
Librarian I-III	1	1	1	1
Library Assistants	2.67	2.67	2.67	2.67
Library Specialists	4	4	4	4
Library Clerk	5	5	5	5
Library Page / Student	3.5	3.5	3.5	3.5
Totals	20.17	20.17	20.17	20.17

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

DEPARTMENT FUNCTIONS, BUDGET and STAFFING - PHYSICAL ENVIRONMENT

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

BUDGET SUMMARY -----

EXPENDITURES -----	FY 05-06 ACTUAL -----	FY 06-07 ACTUAL -----	FY 07-08 BUDGET -----	FY 08-09 BUDGET -----
Personal Services	\$266,156	\$281,147	\$288,574	\$305,637
Operating Expenses	\$45,088	\$70,807	\$73,970	\$106,344
Capital Outlay	\$9,600	\$51,226	\$47,000	
Soil & Water Conservation	\$4,492	\$5,487	\$7,983	\$7,983
Totals	\$325,336 =====	\$408,667 =====	\$417,527 =====	\$419,964 =====

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

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

STAFFING -----

County Extension Director	1	1	1	1
Senior Staff Assistant	1	1	1	1
Home Extension Agent II	1	1	1	1
Extension Agent - 4-H	1	1	1	1
Extension Agent - Horticulture		1	1	1
Courtesy Agent III	1	1	1	1
4H Program Assistant	1	1	1	1
Staff Assistant I	1	1	1	1
Totals	7 =====	8 =====	8 =====	8 =====

DEPARTMENT BUDGET - GENERAL FUND - MISCELLANEOUS

		BUDGET SUMMARY			
DEPARTMENT	EXPENDITURES	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
	<u>Non - Operating:</u>				
	Transfer - Supr. of Elections	\$860,324	\$982,675	\$1,064,219	\$936,397
	Transfer - Property Appraiser	\$1,402,215	\$1,526,122	\$1,535,770	\$1,595,223
Miscellaneous	Transfer - Sheriff	\$15,312,556	\$16,930,089	\$17,617,201	\$17,876,316
	Transfer - Transportation Fd	\$630,000	\$352,061	\$375,000	
	Transfer - Jail Debt Service				
001 - 9999	Transfers - Other	\$375,000	\$392,024	\$150,000	\$25,000
	Reserve for Contingencies			\$417,351	\$325,000
	Reserve for Capital Outlay				
	Totals	\$18,580,095	\$20,182,971	\$21,159,541	\$20,757,936

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

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

DEPARTMENT FUNCTIONS,BUDGETS and STAFFING - MISCELLANEOUS (Continued)

DEPARTMENT FUNCTIONS

**Supervisor of
Elections**

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.

001 - 9999

FY 2008-09 Budgeted General Fund Non-Operating Transfer:

Budget Transfer - Supervisor of Elections \$936,397

=====

(Above transfer included on page C - 29)

STAFFING	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
-----	-----	-----	-----	-----
Elections Supervisor	1	1	1	1
Admin. Assistant	1	1	1	1
Deputy II	4	4	4	4
-----	-----	-----	-----	-----
Totals	6	6	6	6
	=====	=====	=====	=====

DEPARTMENT FUNCTIONS and STAFFING - MISCELLANEOUS (Continued)

DEPARTMENT

FUNCTIONS

Property Appraiser

001 - 9999

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

FY 2008-09 Budgeted General Fund Non-Operating Transfer:

Budget Transfer - Property Appraiser \$1,595,223
=====

(Above transfer included on page C - 29)

STAFFING	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
Property Appraiser	1	1	1	1
Office Supervisor	1	1	1	1
Administrative Asst.	1	1	1	1
Staff Assistant	3	3	3	3
Data Entry Operator	1	1	1	1
Supervr - Deeds/Mapping	1	1	1	1
Deed Processor II	3	3	3	3
Mapper	1	1	1	1
Dir. of Real Prop. Assess.	1	1	1	1
Field Appraiser I / II	7	7	7	7
Tangible Asst./Records Specialist II	1	1	1	1
Appraisal Clerk	1	1	1	1
GIS Specialist	1	2	2	2
Review Appraiser		1	1	1
Totals	23	25	25	25
	=====	=====	=====	=====

DEPARTMENT FUNCTIONS and BUDGET - MISCELLANEOUS (Continued)

DEPARTMENT FUNCTIONS

Sheriff
001 - 9999

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

BUDGET SUMMARY

EXPENDITURES	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
Personal Services	\$11,157,431	\$12,243,773	\$12,570,180	\$13,398,642
Operating Expenses	\$3,221,838	\$3,414,892	\$3,604,609	\$3,840,830
Capital Outlay	\$283,437	\$224,513	\$475,190	\$3,144
Debt Service	\$649,850	\$1,026,911	\$947,222	\$613,700
Reserve for Contingencies			\$20,000	\$20,000
Totals	\$15,312,556	\$16,910,089	\$17,617,201	\$17,876,316

(Above transfers included on page C - 29)

Comments: Large Debt Service levels are due to a change in the vehicle acquisition process - buying them through lease-purchase agreements as previous leased vehicle terms expire.

Sheriff Department Staffing:	FY 05-06	FY 06-07	FY 07-08	FY 08-09
County Court Operations - Bailiffs:				
Chief Bailiff	1	1	1	1
Bailiff	10	10	10	10
Sub-Total	11	11	11	11
Law Enforcement Operations:				
Sheriff	1	1	1	1
Chief Deputy / Colonel	1	1	1	1
Chief Fiscal Officer	1	1	1	1
Civil Process / Evidence Clerk	2	2	2	2
Secretary / Bookkeeper	5	6	6	6
Clerk I / II	4	4	4	4
Personnel Supervisor	1	1	1	1
Case Coord./Grants Mgr.	1	1	1	1

DEPARTMENT STAFFING - MISCELLANEOUS (Concluded)

Sheriff Department Staffing (Concluded):	FY 05-06	FY 06-07	FY 07-08	FY 08-09
Law Enforcement Operations (Continued):				
Systems/Computer Operator	2	3	3	3
Training Off/Crime Prev Off	2	3	3	3
DUI Officer	2	3	3	3
Civil Process Deputy	5	5	5	5
Warrants Deputy	2	2	2	2
Major	4	4	4	4
Detective Lieutenant	1	1	1	1
Detective	18	19	19	19
Drug Unit Supervisor	1	1	1	1
Victim Advocate	1	1	1	1
Asst. Div. Commander	1	1	1	1
Deputy Sheriff Lt.	5	5	5	5
Deputy Sheriff Sgt.	4	4	4	4
Deputy Sheriff	40	40	40	40
Communications Supervisor	4	4	4	4
Communications Officer	25	25	25	25
School Resource Lt/Sgt	2	2	2	2
School Resource Officer	12	12	12	12
Juvenile Justice Coordinator	1	1	1	1
CLFC Coordinator	2	2	2	2
Animal Services Officer	6	6	6	6
Animal Services Clerk	1	1	1	1
Animal Shelter Attendant	1	1	1	1
PSA		1	1	1
	-----	-----	-----	-----
Sub-Total	158	164	164	164
	=====	=====	=====	=====
County Jail Operations:				
Captain	1	1	1	1
Lt. Corrections	6	6	6	6
Sgt. Corrections	4	4	4	4
Senior Medical Officer	1	1	1	1
Program Svcs. Coord.	1	1	1	1
Classification Officer		2	2	2
Corrections Officer	40	40	40	40
Clerks	2	3	3	3
Transport/Warrants Clerks	2	2	2	2
LPN	1	1	1	1
Food Svc Manager/Supervisor	4	0	0	0
	-----	-----	-----	-----
Sub-Total	62	61	61	61
	=====	=====	=====	=====
Grand Total	231	236	236	236
	=====	=====	=====	=====

TRANSPORTATION FUND

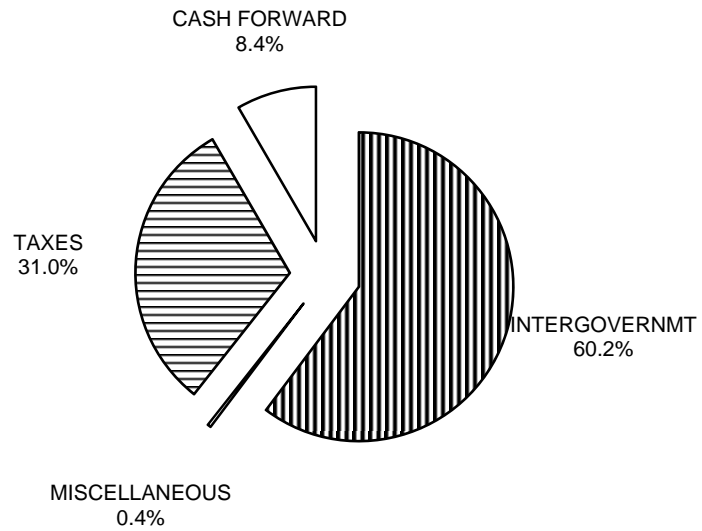
The TRANSPORTATION FUND is a Special Revenue Fund used to account for funds received which are specifically designated for road maintenance and construction.

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

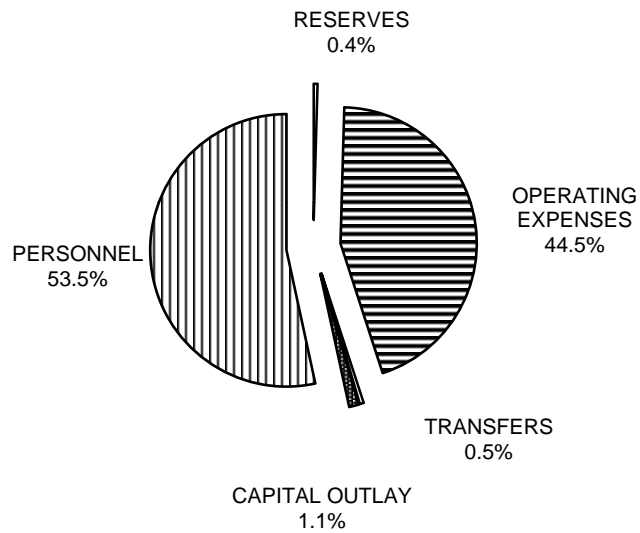
The main Expenditure category is Personal Services, with Operating Expenses a close second. This is a reversal from recent years, a result of allocating a significant amount to salary increases for low-paid entry-level positions in FY 2006-07. Capital Outlay has decreased from recent years, and the Reserve allocation is small.

The pie charts on the following page reflect the distributions of Revenue sources and Expenditure categories within the Transportation Fund for Fiscal Year 2008-09.

TRANSPORTATION FUND REVENUES BY SOURCE



TRANSPORTATION FUND EXPENDITURES BY CATEGORY

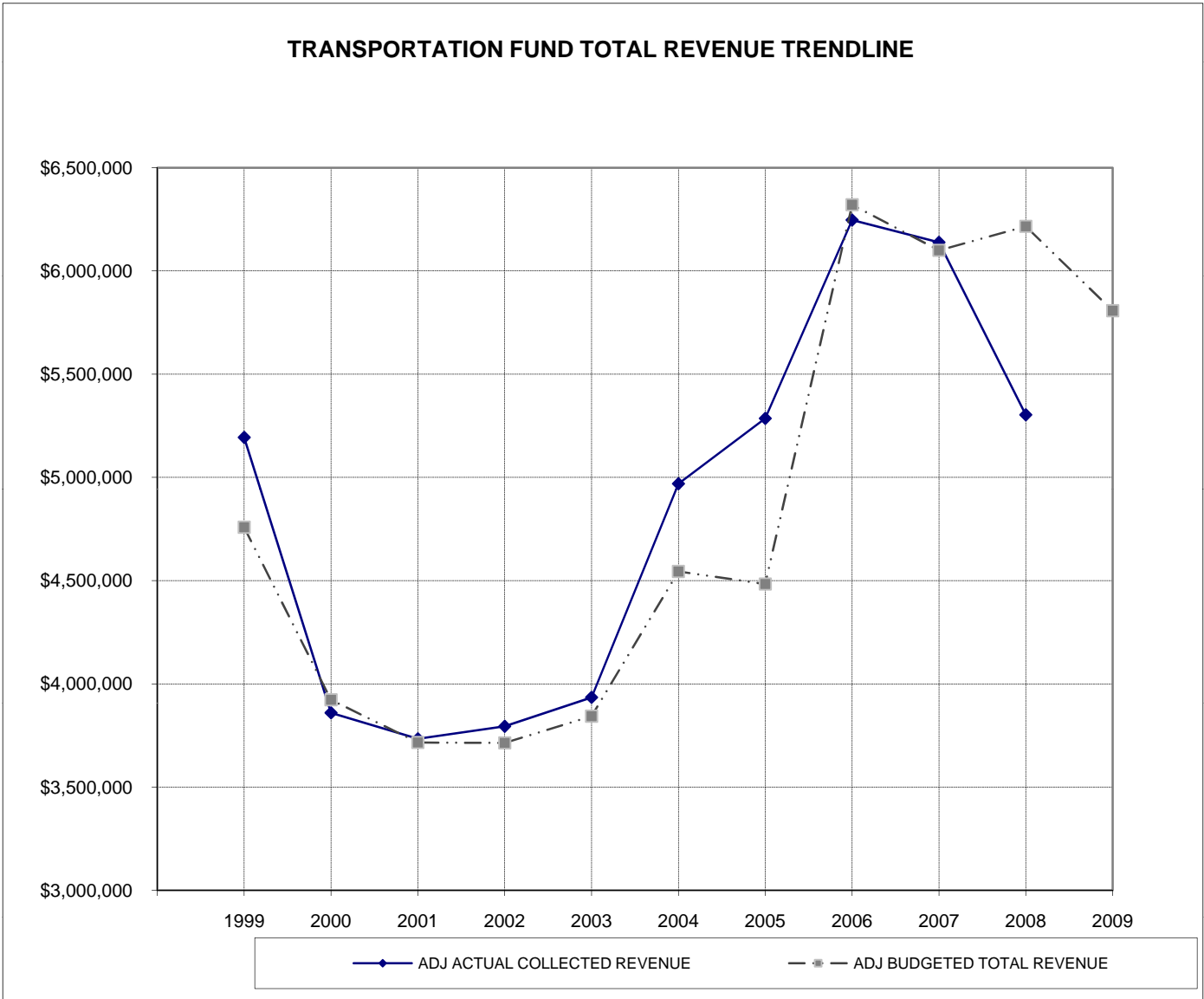


TRANSPORTATION FUND TOTAL REVENUE BUDGET

REVENUE BUDGET SUMMARY

FUND	REVENUE:	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
-----		-----	-----	-----	-----
	Local Option Gas Tax	\$1,840,374	\$1,814,606	\$1,962,698	\$1,962,698
	Local Alternative Fuel User Fee	\$2,194	\$680	\$2,500	\$2,500
	Licenses/Permits	\$700	\$580	\$500	\$2,000
	Federal Grants	\$2,776			
	Forestry Revenue	\$34,090	\$34,408	\$34,500	\$40,000
	Payment in Lieu of Taxes	\$0		\$7,000	\$7,000
	State Grants	\$77,123	\$122,668	\$57,000	\$37,000
101 - 0000	State Revenue Sharing	\$1,473,965	\$1,602,493	\$1,639,882	\$1,639,882
	Constitutional Gas Tax	\$1,371,354	\$1,380,365	\$1,374,024	\$1,374,024
	County Gas Tax	\$611,868	\$602,760	\$621,880	\$621,880
	Motor Fuel Use Tax	\$7,359	\$6,219	\$6,500	\$6,500
	Ninth Cent Gas Tax	\$97,977	\$89,750	\$93,608	\$93,608
	Interest	\$39,534	\$57,031	\$30,000	\$15,000
	Miscellaneous Revenues	\$57,522	\$48,766	\$11,000	\$5,500
	Transfers from other Funds	\$630,000	\$378,258	\$375,000	
		-----	-----	-----	-----
	Sub - Totals	\$6,246,836	\$6,138,584	\$6,216,092	\$5,807,592
	Add: Cash Carryforward	\$0	\$0	\$799,963	\$529,497
		-----	-----	-----	-----
	Total Revenue	\$6,246,836	\$6,138,584	\$7,016,055	\$6,337,089
		=====	=====	=====	=====

NOTE: FY 2008 COLLECTED REVENUE IS A PROJECTION BASED ON 10 MONTHS OF ACTUAL REVENUES. THIS CHART DOES NOT TAKE INTO ACCOUNT THE EFFECTS OF INFLATION. THE LARGE DECREASE IN FY 2000 IS A RESULT OF THE TRANSFER OF STATE REVENUE SHARING FUNDS FROM THE TRANSPORTATION FUND TO THE GENERAL FUND, TO BALANCE THE GENERAL FUND BUDGET WITHOUT HAVING TO RAISE AD VALOREM TAXES.



DEPARTMENT FUNCTIONS, BUDGET and STAFFING - TRANSPORTATION FUND

DEPARTMENT

Administration & Engineering

101 - 4101

FUNCTIONS

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

BUDGET SUMMARY

EXPENDITURES	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
Personal Services	\$912,088	\$880,537	\$1,191,531	\$1,198,983
Operating Expenses	\$952,314	\$1,002,001	\$1,260,712	\$1,066,745
Capital Outlay	\$41,426	\$4,465		
Totals	\$1,905,828	\$1,887,003	\$2,452,243	\$2,265,728

STAFFING

Public Works Director	1	1	1	1
Assistant PW Director	1	1	1	1
Asst to the Director	1	1	1	1
Senior Staff Assistant	1	1	1	1
Staff Assistants	3	3	3	3
MSBU Coordinator	1	1	1	1
Engineering Manager	1	1	1	1
Civil Engineer	1	1	1	1
CADD Specialist	2	1	1	1
Computer Draft Tech.	1	2	2	2
County Surveyor	1	1	1	1
Engineering Tech	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
Plant Operator / Tech	2	2	2	2
Totals	21	21	21	21

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

DEPARTMENT

FUNCTIONS

**Roads &
Bridges**

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

101 - 4102

BUDGET SUMMARY

EXPENDITURES	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
Personal Services	\$1,545,941	\$1,646,153	\$2,143,355	\$2,185,143
Operating Expenses	\$1,507,039	\$1,679,695	\$1,902,457	\$1,756,114
Capital Outlay	\$1,064,591	\$253,664	\$485,000	\$72,289
Debt Service	\$41,490	\$41,490		
Totals	\$4,159,061	\$3,621,002	\$4,530,812	\$4,013,546

Comments: The Operating Expenses increases have resulted from the addition of various maintenance contracts, increased fuel and materials usage, and lease payments payments for 9 graders. High Capital Outlay in FY 05-06 is primarily for the vehicles and equipments needed for an additional work crew.

STAFFING

Road Maintenance Super	1	1	1	1
Asst. Rd Maint Super	1	1	1	1
Area Supervisors	4	4	4	4
Crew Leader - Roads	4	4	4	4
Crew Leader - Ditches	1	1	1	1
Crew Leader - Engineer	1	1	1	1
Crew Leader - Drainage	1	1	1	1
Equipmt Operator I - IV	27	27	27	27
Maint. Worker I - II	17	17	17	17
Sign Technician	2	2	2	2
Totals	59	59	59	59

Comments:

DEPARTMENT BUDGET (MISCELLANEOUS) - TRANSPORTATION FUND (Concluded)

		BUDGET SUMMARY			
		<hr/>			
DEPARTMENT	EXPENDITURES	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Miscellaneous	<u>Non - Operating:</u>				
101 - 9999	Transfer - Risk Management	\$43,718	\$39,130	\$33,000	\$29,827
	Reserve for Contingencies				\$27,988
		<hr/>	<hr/>	<hr/>	<hr/>
	Totals	\$43,718	\$39,130	\$33,000	\$57,815
		<hr/>	<hr/>	<hr/>	<hr/>

Comments: The transfer to Risk Management depends on the requirements of that fund which varies from year to year. Transfers to other funds depends on the availability of "excess" monies in the Transportation Fund, and the priority concerns of the Board. There was not enough revenues available in FY 07-08 to budget for a Reserve, and only a token amount for FY 08-09. However, there is usually enough salary lapse available in the Road & Bridge Department to cover any reasonable contingencies.

OTHER

FUNDS

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

DEPARTMENT

FUNCTIONS

Fishing Fund
114 - 6305

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

BUDGET SUMMARY

REVENUES	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
Fishing License Fees	\$10,186	\$12,580	\$14,000	\$10,000
Boat License Fees	\$43,579	\$41,785	\$40,500	\$40,500
Federal/State Grants	\$121,741	\$10,500	\$50,000	
Interest & Misc. Revenues	\$15,221	\$13,349	\$10,000	\$3,500
Sub-Totals	\$190,727	\$78,214	\$114,500	\$54,000
Add: Cash Carryforward	\$0	\$0	\$75,000	\$100,000
Totals	\$190,727	\$78,214	\$189,500	\$154,000
EXPENDITURES				
Operating Expenses	\$28,638	\$51,960	\$51,000	\$49,000
Capital Outlay	\$135,567	\$29,823	\$78,500	\$70,000
Reserve for Contingencies			\$10,000	\$10,000
Restricted Reserve-Capital			\$50,000	\$25,000
Totals	\$164,205	\$81,783	\$189,500	\$154,000

Comments:

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

DEPARTMENTS	FUNCTIONS				
Fire Taxing Unit 118 - 3203 thru 118 - 3224 and 3290	Provides fire and rescue service and protection in the unincorporated areas and most municipalities in the County through volunteer firefighters at 18 County fire stations and paid firefighters at a new station.				
		BUDGET SUMMARY			
		FY 05-06	FY 06-07	FY 07-08	FY 08-09
REVENUES		ACTUAL	ACTUAL	BUDGET	BUDGET
Ad Valorem Taxes		\$2,140,061	\$2,818,940	\$2,643,419	\$2,535,400
Intergovernmental Revenue					
Charges for Services		\$14,970	\$20,971	\$2,500	\$2,500
Interest & Misc. Revenue		\$119,450	\$190,143	\$110,000	\$41,000
Sub-Totals		\$2,274,481	\$3,030,054	\$2,755,919	\$2,578,900
Add: Cash Carryforward		\$0	\$0	\$1,768,270	\$1,769,718
Total Revenue		\$2,274,481	\$3,030,054	\$4,524,189	\$4,348,618
EXPENDITURES					
Personal Services		\$80,305	\$303,144	\$592,669	\$615,239
Operating Expenses		\$990,474	\$1,365,132	\$1,833,129	\$1,989,332
Capital Outlay		\$612,876	\$260,216	\$1,828,500	\$1,610,500
Debt Service					
Transfers		\$17,526	\$16,834	\$31,009	\$33,547
Reserves				\$238,882	\$100,000
Total Expenditures		\$1,701,181	\$1,945,326	\$4,524,189	\$4,348,618
Comments: A Municipal Services Taxing Unit (MSTU), the Fire Taxing Unit is funded primarily by Ad Valorem Taxes. Each fire station is allocated funds, with a separate budget for the Administration of the Fire Tax Unit to include common costs such as paid County personnel, Risk Management insurance, and maintenance of County-owned vehicles and equipment. A new Department (3290) in the FY 06-07 Budget began the expansion of the Fire Taxing Unit with the establishment of a new station manned with paid Firefighters.					
STAFFING					
Medical Directors (2)		0.1	0.1	0.1	0.1
Fire Marshall		0.5	0.5	0.5	0.5
Support Services Specialist		0.5	0.5	0.5	0.5
Training Coordinator		0.5	0.5	0.5	0.5
Systems Support Spec.		0.33	0.33	0.33	0.33
Firefighter II			8.0	8.0	8.0
Totals		1.93	9.93	9.93	9.93

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

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

DEPARTMENT

FUNCTIONS

**Law Enforcement
Trust**
119 - 3411

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

**Law Enforcement
Education**
120 - 3410

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

Article V Court Support
125 - 2335

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

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

BUDGET SUMMARY

		FY 05-06	FY 06-07	FY 07-08	FY 08-09
	REVENUES	ACTUAL	ACTUAL	BUDGET	BUDGET
Law Enforcement Trust 119 - 0000	Fines and Forfeitures	\$60,193	\$19,145	\$15,000	\$22,350
	Interest & Misc. Revenue	\$12,659	\$4,027	\$5,000	\$150
	Cash Carryforward			\$40,000	\$2,500
	Totals	\$72,852	\$23,172	\$60,000	\$25,000
		=====	=====	=====	=====
	EXPENDITURES				
119 - 3411	Operating Expenses	\$90,485	\$232,551	\$25,000	\$18,500
	Capital Outlay	\$13,500	\$8,496	\$25,000	\$5,000
	Reserve for Contingencies			\$10,000	\$1,500
	Totals	\$103,985	\$241,047	\$60,000	\$25,000
		=====	=====	=====	=====

	REVENUES				
Law Enforcement Education 120 - 0000	Fines & Forfeitures	\$49,872	\$46,243	\$43,500	\$32,000
	Interest & Misc. Revenue	\$1,067	\$1,657	\$1,000	\$600
	Cash Carryforward			\$15,500	\$19,000
	Totals	\$50,939	\$47,900	\$60,000	\$51,600
		=====	=====	=====	=====
	EXPENDITURES				
120 - 3410	Operating Expenses	\$40,288	\$33,575	\$60,000	\$51,600
	Reserve for Contingencies				
	Totals	\$40,288	\$33,575	\$60,000	\$51,600
		=====	=====	=====	=====

	REVENUES				
Article V Court Support 125 - 0000	Article V - 939-185 FS	\$121,614	\$123,806	\$107,500	\$160,000
	Interest & Misc. Revenue	\$711	\$2,570	\$650	\$1,650
	Cash Carryforward			\$24,250	
	Totals	\$122,325	\$126,376	\$132,400	\$161,650
		=====	=====	=====	=====
	EXPENDITURES				
125 - 2335	Legal Aid	\$30,202	\$33,592	\$45,000	\$45,000
	Public Defender				\$10,000
	Innovative Courts	\$28,174	\$1,233	\$55,650	\$65,650
	Juvenile Courts			\$15,000	\$18,000
	Law Library	\$11,259	\$11,820	\$16,750	\$23,000
	Totals	\$69,635	\$46,645	\$132,400	\$161,650
		=====	=====	=====	=====

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

DEPARTMENT

FUNCTIONS

**Court
Improvement**
122 - 2329

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

**Drivers
Education**
124 - 2111

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

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

		BUDGET SUMMARY			
		<u>FY 05-06</u>	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>
	<u>REVENUES</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
Court Improvement 122 - 0000	Intergovernmental Revenues		\$600,000	\$500,000	
	Charges for Services	\$173,386	\$160,963	\$150,000	\$20,000
	Interest	\$59,520	\$109,865	\$80,000	\$25,000
	Cash Carryforward			\$350,000	\$864,175
	Totals	\$232,906	\$870,828	\$1,080,000	\$909,175
		=====	=====	=====	=====
939.18 F.S. 122 - 2330	<u>EXPENDITURES</u>				
	Capital Outlay			\$331,326	\$350,000
	Totals	\$0	\$0	\$331,326	\$350,000
		=====	=====	=====	=====
Grant-in-Aid 122 - 2331	<u>EXPENDITURES</u>				
	Operating Expenses	\$2,449	\$1,969	\$702,750	\$502,750
	Capital Outlay	\$25,818			
	Totals	\$28,267	\$1,969	\$702,750	\$502,750
		=====	=====	=====	=====
318.18 F.S. 122 - 2334	<u>EXPENDITURES</u>				
	Operating Expenses	\$21,447	\$32,362	\$45,924	\$44,425
	Capital Outlay				\$12,000
	Totals	\$21,447	\$32,362	\$45,924	\$56,425
		=====	=====	=====	=====
Grand Total - Court Improvement		\$49,714	\$34,331	\$1,080,000	\$909,175
		=====	=====	=====	=====

	<u>REVENUES</u>				
Driver's Education 124 - 0000	Fines & Forfeitures	\$33,959	\$48,707	\$35,000	\$34,500
	Interest	\$5,008	\$8,156	\$5,000	\$1,800
	Cash Carryforward			\$10,000	\$63,700
	Totals	\$38,967	\$56,863	\$50,000	\$100,000
		=====	=====	=====	=====
Driver's Education 124 - 2111	<u>EXPENDITURES</u>				
	Grants & Aids			\$50,000	\$100,000
	Totals	\$0	\$0	\$50,000	\$100,000
		=====	=====	=====	=====

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

**Court
Technology**

126 - 2336

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

**Crime
Prevention**

127 - 3411

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

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

BUDGET SUMMARY

		<u>FY 05-06</u>	<u>FY 06-07</u>	<u>FY 07-08</u>	<u>FY 08-09</u>
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
Court Technology	<u>REVENUES</u>				
	Charges for Services	\$201,416	\$166,992	\$160,000	\$135,000
	Interest & Miscellaneous	\$10,064	\$19,848	\$15,000	\$5,000
	Cash Carryforward			\$96,183	\$66,797
126 - 0000					
	Totals	\$211,480	\$186,840	\$271,183	\$206,797
		=====	=====	=====	=====
	<u>EXPENDITURES</u>				
	Operating Expenses	\$40,846	\$42,967	\$227,595	\$137,496
126 - 2336	Capital Outlay		23004	\$43,588	\$69,301
	Totals	\$40,846	\$65,971	\$271,183	\$206,797
		=====	=====	=====	=====

		<u>REVENUES</u>			
Crime Prevention	Fines & Forfeitures	\$41,445	\$44,822	\$25,000	\$33,000
	Interest & Miscellaneous		\$167		\$150
	Cash Carryforward			\$10,000	\$10,000
127 - 0000					
	Totals	\$41,445	\$44,989	\$35,000	\$43,150
		=====	=====	=====	=====
	<u>EXPENDITURES</u>				
	Operating Expenses		\$31,769	\$35,000	\$34,500
127 - 3411	Capital Outlay		\$300		\$8,650
	Totals	\$0	\$32,069	\$35,000	\$43,150
		=====	=====	=====	=====

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

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

		FY 05-06	FY 06-07	FY 07-08	FY 08-09
		ACTUAL	ACTUAL	BUDGET	BUDGET
		-----	-----	-----	-----
130 - 0000	REVENUES				

	Intergov. Revenue	\$851,479			
	Charges for Services	\$319,611	\$390,672	\$340,000	\$485,392
	Interest/Misc. Revenue	\$26,831	\$3,345	\$500	\$1,200
		-----	-----	-----	-----
	Sub-Totals	\$1,197,921	\$394,017	\$340,500	\$486,592
	Cash Carryforward			\$162,856	\$109,292
		-----	-----	-----	-----
	Total Revenue	\$1,197,921	\$394,017	\$503,356	\$595,884
		=====	=====	=====	=====
	EXPENDITURES				

130 - 3992	Personal Services	\$55,551	\$146,554	\$184,250	\$192,512
	Operating Expenses	\$486,871	\$250,993	\$319,106	\$264,980
	Capital Outlay	\$610,465	\$51,600		\$138,392
	Reserve - Capital Outlay				
	Reserves for Contingency				
		-----	-----	-----	-----
	Total Expenditures	\$1,152,887	\$449,147	\$503,356	\$595,884
		=====	=====	=====	=====

Comments: Funded primarily through E-9-1-1 service charges. Approximately 43% of Operating Expenses relates to contractual services for maintenance of 911 equipment.

STAFFING				

Addressing Tech I / II	2	2	2	2
Mapper	1	1	1	1
Staff Assistant		1	1	1
Clerical Assistant	0.5	0.5	0.5	0.5
Totals	3.5	4.5	4.5	4.5

FUNCTION/BUDGET - OTHER SPECIAL REVENUE FUNDS - TOURIST DEVELOPMENT

DEPARTMENT

FUNCTIONS

Tourist Development

131 - 2107

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

BUDGET SUMMARY

		FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
	REVENUES				
	-----	-----	-----	-----	-----
	Tourist Tax	\$97,512	\$122,162	\$95,000	\$112,000
	Interest/Misc. Revenue	\$7,561	\$7,816	\$4,000	\$1,800
131 - 0000	Cash Carryforward			\$72,000	\$57,200
	Totals	\$105,073	\$129,978	\$171,000	\$171,000
		=====	=====	=====	=====
	EXPENDITURES				

131 - 2107	Operating Expenses	\$117,606	\$102,035	\$146,000	\$146,000
	Reserve-Contingencies			\$25,000	\$25,000
	Totals	\$117,606	\$102,035	\$171,000	\$171,000
		=====	=====	=====	=====

Comments: Coordinated by the local Chamber of Commerce through contract with the County. Since the initiation of this Fund in FY 1992-93, revenues in most years have exceeded expenditures, resulting in a slow buildup of an annual Fund Balance, a large portion of which was budgeted for expenditures in FYs 07-08 and 08-09.

FUNCTION/BUDGET - OTHER SPECIAL REVENUE FUNDS - COMMUNICATIONS IMPROVEMENT

Communications Improvement

132 - 3993

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

BUDGET SUMMARY

		FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
	REVENUES				
132 - 0000	Fines and Forfeitures	\$97,256	\$93,748	\$100,000	\$85,000
	Interest/Misc. Revenue	\$67,978	\$35,300	\$36,500	\$32,500
	Transfers In				\$18,000
	Cash Carryforward			\$185,000	\$50,000
	Totals	\$165,234	\$129,048	\$321,500	\$185,500
		=====	=====	=====	=====
	EXPENDITURES				
132 - 3993	Operating Expenses	\$194,507	\$62,201	\$130,500	\$65,442
	Capital Outlay	\$37,900	\$309,986	\$50,000	
	Debt Service	\$119,756	\$119,687	\$120,023	\$120,058
	Reserve- Contingencies			\$20,977	
	Reserve-Capital Outlay				
	Totals	\$352,163	\$491,874	\$321,500	\$185,500
		=====	=====	=====	=====

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

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

DEPARTMENT

**Economic
Development**
133 - 2108

FUNCTIONS

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

BUDGET SUMMARY

	REVENUES	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
133 - 0000	Intergovernmental Revenue	\$96,344			
	Interest/Misc. Revenue	\$6,530	\$8,995	\$5,000	\$1,400
	Transfer from General Fund	\$145,000	\$125,000	\$125,000	\$112,500
	Debt Proceeds				
	Cash Carryforward			\$159,961	\$125,000
	Totals	\$247,874	\$133,995	\$289,961	\$238,900
	EXPENDITURES				
133 - 2108	Operating Expenses	\$123,134	\$166,509	\$215,800	\$182,550
	Capital Outlay	\$109,609			
	Debt Service	\$35,520	\$43,778	\$42,661	\$41,545
	Reserve - Future Marketing			\$22,500	\$10,000
	Reserve - Contingencies			\$9,000	\$4,805
	Totals	\$268,263	\$210,287	\$289,961	\$238,900

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

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

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

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

BUDGET SUMMARY

	REVENUE	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
160 - 0000	Emergency Management Grant	\$121,954	\$123,086	\$120,000	\$124,000
	Aid to Libraries	\$249,684	\$253,094	\$250,000	\$345,042
	EMS Grants	\$174,592	\$131,156	\$52,449	\$59,959
	Other Grants	\$39,537	\$46,258	\$64,000	\$34,500
	Interest/Misc. Revenues	\$10,434		\$4,750	\$650
	Transfer from General Fund	\$79,312	\$18,000	\$18,000	
	Cash Carryforward - Libraries			\$45,000	
	Cash Carryforward - Emer. Mgt.			\$52,625	
	Totals	\$675,513	\$571,594	\$606,824	\$564,151
	EXPENDITURES				
160 - 3991	Personal Services- Emer Mgmt	\$50,446	\$35,806	\$37,060	\$55,204
	Operating Expenses- Em Mgmt	\$32,384	\$43,072	\$47,500	\$49,300
	Capital Outlay - Emer Mgmt	\$39,124	\$44,314	\$10,000	\$21,000
160 - 3996	Op. Exp. - Homeland Sec. Grant	\$17,825	\$17,825	\$35,000	
160 - 5105	Operating Expenses - EMS		\$17,982	\$17,449	\$17,449
	Capital Outlay - EMS	\$15,630			
160 - 5115	Personal Expenses-EMS	\$124,750	\$103,252	\$166,982	\$85,010
	Op Expenses-EMS Match	\$10,624	\$462		\$56,680
	Capital Outlay-EMS Match	\$78,627	\$45,856		
160 - 6212	Personal Services- Libraries	\$140,455	\$143,079	\$111,117	\$119,540
	Operating Expenses- Libraries	\$43,161	\$51,425	\$98,350	\$73,876
	Capital Outlay - Libraries	\$66,068	\$58,590	\$65,000	\$50,007
	Reserve-Contingency- Libraries			\$3,500	\$36,085
160 - 6215	Personal Services-Misc Library				
	Operating Exp -Misc Library	\$21,712	\$6,650	\$14,866	
	Capital Outlay-Misc Library		\$21,101		
	Totals	\$640,806	\$589,414	\$606,824	\$564,151

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

DEPARTMENT

FUNCTIONS

**CDBG Program
Income**

161 - 6505

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

BUDGET SUMMARY

		FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
	REVENUES				
161 - 0000	CDBG Housing Rehab Gr	\$ 175,615	\$ 552,380	\$500,000	\$1,120,000
	Interest/Misc. Revenue	\$1,213	\$2		
	Cash Carryforward				
	Total Revenue	\$ 176,828	\$ 552,382	\$ 500,000	\$1,120,000
	EXPENDITURES				
161 - 6505	Operating Expenses	\$250	\$553,973		\$45,000
	Reserves for Contingency				
161 - 6506	Operating Expenses	\$197,619		\$500,000	\$1,075,000
	Total Expenditures	\$197,869	\$553,973	\$500,000	\$1,120,000

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

DEPARTMENT

FUNCTIONS

**Interlachen Lakes
Estates MSBU**

To account for Revenues and Expenses relating to
road maintenance of three Municipal Services Benefit

162 - 7992

**West Putnam
MSBU**

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

163 - 7993

**Hurricane Housing
Recovery Program**

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

171 - 6507

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

		BUDGET SUMMARY			
		FY 05-06	FY 06-07	FY 07-08	FY 08-09
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
Interlachen Lakes Estates MSBU	<u>REVENUES</u>				
	Special Assessment	\$491,831	\$282,067	\$275,500	\$265,250
	Interest/Misc. Revenue	\$14,153	\$18,148	\$11,000	\$3,500
	Cash Carryforward			\$130,808	\$118,050
	Totals	\$505,984	\$300,215	\$417,308	\$386,800
		=====	=====	=====	=====
162 - 0000	<u>EXPENDITURES</u>				
	Operating Expenses	\$379,952	\$402,977	\$402,308	\$376,800
	Reserve-Contingencies			\$15,000	\$10,000
	Totals	\$379,952	\$402,977	\$417,308	\$386,800
		=====	=====	=====	=====

West Putnam MSTU/MSBU	<u>REVENUES</u>				
	Ad Valorem Taxes	\$16,712	\$913	\$500	\$250
	Special Assessment	\$244,747	\$200,710	\$170,000	\$150,650
	Interest/Misc. Revenue	\$12,247	\$16,679	\$11,000	\$3,750
	Cash Carryforward			\$147,770	\$123,600
		=====	=====	=====	=====
163 - 0000	<u>EXPENDITURES</u>				
	Operating Expenses	\$180,881	\$187,516	\$309,270	\$268,250
	Reserve- Contingencies			\$20,000	\$10,000
	Totals	\$180,881	\$187,516	\$329,270	\$278,250
		=====	=====	=====	=====

Hurricane Housing Recovery Program	<u>REVENUES</u>				
	Hurr Hsng Recov Grant	\$952,106			
	Interest/Misc. Revenue	\$25,770	\$23,499	\$10,000	\$1,000
	Cash Carryforward			\$500,000	\$150,000
	Totals	\$977,876	\$23,499	\$510,000	\$151,000
		=====	=====	=====	=====
171 - 0000	<u>EXPENDITURES</u>				
	Operating Expenses	\$548,033	\$285,740	\$510,000	\$151,000
	Reserve- Contingencies				
	Totals	\$548,033	\$285,740	\$510,000	\$151,000
		=====	=====	=====	=====

FUNCTIONS - OTHER SPECIAL REVENUE FUNDS - SHIP and MSBU FUNDS

DEPARTMENT

FUNCTIONS

Local Housing Assistance Trust Fund (SHIP)

170 - 6506

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

MSBU Fund

175 - 4110

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

BUDGETS - OTHER SPECIAL REVENUE FUNDS - SHIP and MSBU FUNDS

BUDGET SUMMARY

Local Housing Assistance Trust Fund (SHIP)	REVENUES	FY 05-06	FY 06-07	FY 07-08	FY 08-09
		ACTUAL	ACTUAL	BUDGET	BUDGET
170 - 0000	Intergovernmental Revenue	\$690,097	\$684,949	\$684,950	\$671,180
	Interest/Misc. Revenue	\$185,865	\$164,944	\$83,000	\$61,700
	Cash Carryforward			\$350,000	\$350,000
	Totals	\$875,962	\$849,893	\$1,117,950	\$1,082,880
EXPENDITURES					
170 - 6506	Operating Expenses	\$493,669	\$1,346,774	\$1,050,000	\$1,050,000
	Reserve-Contingencies			\$67,950	\$32,880
	Totals	\$493,669	\$1,346,774	\$1,117,950	\$1,082,880

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

REVENUES					
MSBU Fund 175 - 0000	Special Assessment	\$337,992	\$313,708	\$302,500	\$300,350
	Interest/Misc. Revenue	\$64,782	\$28,145	\$21,800	\$3,250
	Debt Proceeds				
	Cash Carryfwd- Regular			\$230,050	\$171,750
Totals		\$402,774	\$341,853	\$554,350	\$475,350
EXPENDITURES					
175 - 4110	Operating Expenses	\$150,731	\$159,677	\$224,350	\$150,350
	Capital Outlay - Roads	\$642,045	\$682,041	\$300,000	\$300,000
	Reserve- Contingencies			\$30,000	\$25,000
	Totals	\$792,776	\$841,718	\$554,350	\$475,350

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

E. Putnam Water/ Wastewater Grants

408 - 5304

To account for expenditure of several grants associated with the expansion of water and wastewater services in the East Putnam area. The initial projects serve a limited area, primarily to correct unhealthy water and sewage problems. Follow-on projects are planned to expand to a "Regional" system, not only providing healthier conditions to a wider area, but also to encourage commercial/industrial expansion into the area. Expansion of the water system has been in planning/design for several years and construction is expected to commence this fiscal year.

BUDGET SUMMARY

	REVENUES	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
	-----	-----	-----	-----	-----
	Intergovernmental Revenue	\$49,470		\$11,861,623	\$9,784,200
	Interest/Misc. Revenues		\$116,743	\$5,749,537	\$6,128,037
	Transfer from General Fund	\$375,000			
	Debt Proceeds		\$5,749,537	\$14,348,862	\$6,704,263
408 - 0000	Cash Carryforward				
	Totals	\$424,470	\$5,866,280	\$31,960,022	\$22,616,500
	=====	=====	=====	=====	=====
	EXPENDITURES				

408 - 5304	Operating Expenses	\$368,870	\$333,310	\$1,400,000	\$1,525,000
Water	Capital Outlay		\$62,000	\$24,810,485	\$12,000,000
	Debt Service				\$2,500
408 - 5304	Operating Expenses	\$61,752	\$191,217	\$750,000	\$1,582,000
Wastewater	Capital Outlay			\$4,999,537	\$7,507,000
	Reserve				
	Totals	\$430,622	\$586,527	\$31,960,022	\$22,616,500
	=====	=====	=====	=====	=====

Comments: Although a USDA loan/grant has been awarded to expand the water system and several other grants are currently in place to help in the "regional" expansion of both water and wastewater, progress has been slow. \$6,322,900 of the Debt Proceeds reflects the USDA Loan and \$4,957,400 of the Intergovernmental Revenue reflects the USDA Grant. The remaining Intergovernmental Revenues are also grants.

FUNCTIONS/BUDGETS - OTHER SPECIAL REVENUE FUNDS - WASTEWATER UTILITIES

DEPARTMENT	FUNCTIONS
Wastewater - Paradise Point Port Buena Vista 603 - 5302/5307	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			
		FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
REVENUES					
603 - 0000	User Fees - Paradise Pt.	\$17,950	\$18,000	\$18,000	\$18,000
	User Fees - Pt.Buena V.	\$25,725	\$25,613	\$25,650	\$25,650
	Interest/Misc. Revenue	\$1,982	\$2,601	\$2,000	\$1,000
	Cash Carryforward			\$8,170	\$9,570
	Totals	\$45,657	\$46,214	\$53,820	\$54,220
EXPENDITURES					
Paradise Point	Operating Expenses	\$14,443	\$15,495	\$21,490	\$21,690
603 - 5302	Capital Outlay				
	Reserve - Contingencies			\$300	\$300
Port Buena Vista	Operating Expenses	\$24,865	\$24,029	\$31,150	\$31,350
603 - 5307	Capital Outlay				
	Reserve - Contingencies			\$880	\$880
	Totals	\$39,308	\$39,524	\$53,820	\$54,220

Comments: Paradise Point currently has 28 active accounts and Port Buena Vista about 59 active accounts. Hookups vary as customers come and go or are disconnected due to non-payment of bills. Loans/grants have been provided from the General Fund to help pay expenses. Revenues are inadequate to cover any depreciation or significant capital improvements.

FUNCTIONS/BUDGETS - SPECIAL REVENUE FUNDS - WATER UTILITIES

DEPARTMENT

**Water -
Paradise View
Port Buena Vista**

606 - 5305/5307

FUNCTIONS

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

	REVENUES	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
Water - Paradise View Port Buena Vista	User Fees - Paradise V.	\$5,880	\$6,275	\$6,000	\$6,000
	User Fees - Pt.Buena V.	\$25,785	\$25,853	\$25,000	\$25,000
	Interest/Misc. Revenue	\$6,444	\$8,186	\$6,000	\$1,800
	Transfer from General Fd				
	Cash Carryforward				
606 - 0000	Totals	\$38,109	\$40,314	\$37,000	\$32,800
	EXPENDITURES				
Paradise View 606 - 5305	Operating Expenses	\$10,511	\$7,057	\$11,050	\$11,050
	Capital Outlay				
	Reserve - Contingencies			\$1,500	\$1,500
Port Buena Vista 606 - 5307	Operating Expenses	\$18,301	\$16,255	\$21,950	\$17,750
	Capital Outlay				
	Reserve - Contingencies			\$2,500	\$2,500
	Totals	\$28,812	\$23,312	\$37,000	\$32,800

Comments: Paradise View currently has about 15 active accounts and Port Buena Vista about 59 accounts. Hookups vary as customers come and go or are disconnected due to non-payment of bills. Loans/Grants have been provided from the General Fund to cover expenses. Revenues are inadequate to cover depreciation or any significant capital improvements. revenues.

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

DEPARTMENT

FUNCTIONS

ILE
Lake Access
Lots Trust

607 - 6112

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

BUDGET SUMMARY

		FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
	REVENUES				
607 - 0000	Interest	\$3,230	\$3,933	\$3,500	\$1,000
	Miscellaneous Revenue				
	Cash Carryforward			\$68,142	\$61,500
	Totals	\$3,230	\$3,933	\$71,642	\$62,500
		=====	=====	=====	=====
	EXPENDITURES				
607 - 6112	Operating Expenses			\$10,000	\$7,500
	Capital Outlay			\$55,642	\$50,000
	Reserve-Contingency			\$6,000	\$5,000
	Totals	\$0	\$0	\$71,642	\$62,500
		=====	=====	=====	=====

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

FUNCTIONS/BUDGET - DEBT SERVICE FUND - MSBU SINKING FUND

MSBU
Sinking Fund
212 - 7107

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

BUDGET SUMMARY

	REVENUES	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
	-----	-----	-----	-----	-----
MSBU	Special Assessment	\$423,576	\$202,369	\$208,000	\$250,175
Sinking Fund	Interest/Misc. Revenue	\$28,660	\$32,588	\$20,150	\$3,525
	Cash Carryforward			\$153,486	\$126,487
212 - 0000		-----	-----	-----	-----
	Total Revenue	\$452,236	\$234,957	\$381,636	\$380,187
		=====	=====	=====	=====
	EXPENDITURES				

212 - 7107	Operating Expenses	\$6,126	\$5,994	\$5,700	\$6,700
	Debt Service	\$352,422	\$352,292	\$353,436	\$353,487
	Reserves for Contingency			\$22,500	\$20,000
		-----	-----	-----	-----
	Total Expenditures	\$358,548	\$358,286	\$381,636	\$380,187
		=====	=====	=====	=====

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

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

DEPARTMENT

FUNCTIONS

Better Place Plan Projects

301 - 2110

To account for Revenues and Expenditures associated with the Local Infrastructure Surtax, approved by County voters on September 10, 2002. This tax, a one-cent surtax on all purchases subject to the State Sales tax, will be used to fund projects selected by the BOCC to be included in the Better Place Plan. The Surtax went into effect January 1, 2003, and will last for 15 years.

BUDGET SUMMARY

	REVENUES	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
	-----	-----	-----	-----	-----
301 - 0000	Taxes	\$5,584,987	\$5,299,227	\$4,982,433	\$4,989,500
	Interest/Misc. Revenue	\$107,223	\$39,300		
	Debt Proceeds		\$10,000,000	\$5,000,000	
	Cash Carryforward				
	Totals	\$5,692,210	\$15,338,527	\$9,982,433	\$4,989,500
		=====	=====	=====	=====
	EXPENDITURES				

301 - 2110	Capital Outlay	\$9,784,887	\$13,538,548	\$8,850,000	\$3,725,000
	Debt Service		\$425,355	\$658,658	\$1,167,541
	Reserve - Contingencies			\$473,775	\$96,959
	Totals	\$9,784,887	\$13,963,903	\$9,982,433	\$4,989,500
		=====	=====	=====	=====

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

FUNCTIONS/BUDGETS - CAPITAL OUTLAY FUNDS - ROAD PROJECTS

DEPARTMENT

FUNCTIONS

Road Projects

307 - 4101

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

BUDGET SUMMARY

		FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
	REVENUES				
307 - 0000	Intergovernment Revenue	\$2,826,374	\$4,307,662	\$2,500,000	\$1,500,000
	Interest/Misc. Revenue				
	Transfer from Gen. Fund		\$182,024		
	Cash Carryforward				
	Totals	\$2,826,374	\$4,489,686	\$2,500,000	\$1,500,000
		=====	=====	=====	=====
	EXPENDITURES				
307 - 4101	Operating Expenses	\$220			
	Capital Outlay	\$3,143,651	\$4,495,045	\$2,500,000	\$1,500,000
	Reserve - Contingencies				
	Totals	\$3,143,871	\$4,495,045	\$2,500,000	\$1,500,000
		=====	=====	=====	=====

Comments: In recent years, there have been only limited funds available for transfer into this fund. The majority of the budgeted revenues and expenditures are related to State of Florida Department of Transportation and other grants. The Local Infrastructure Surtax (Better Place Plan Projects Fund - Fund 301) is likely to be a more significant source of funds for Road Projects during its 15-year lifespan.

FUNCTIONS/BUDGETS - CAPITAL OUTLAY FUNDS - CAPITAL PROJECTS

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

		BUDGET SUMMARY			
		FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
REVENUES					
308 - 0000	Intergovernmental Revenue	\$728,562	\$1,329,540	\$1,074,161	\$1,963,260
	Insurance Proceeds				
	Interest/Misc. Revenue	\$5,921	\$7,141	\$1,000	\$850
	Transfer from Other Funds		\$210,000	\$150,000	\$25,000
	Cash Carryforward				
Total Revenue		\$734,483	\$1,546,681	\$1,225,161	\$1,989,110
EXPENDITURES					
308 - 3991	Cap Out- Emerg Svcs	\$9,480	\$189,646	\$1,074,161	\$1,763,260
308 - 3995	Cap Out- Emerg Ops Center	\$120,689	\$439,127		
308 - 5101	Cap Out-Health Unit	\$483,624	\$184,510		
308 - 6104	Cap Out- S.Putnam Complex		\$15,189		
308 - 6106	Cap Out-Yth Sports Complex		\$92,908		
308 - 6107	Cap Out-W.Put-Wisham Pk				\$200,000
308 - 6111	Cap Out-Bostwick School	\$50,000	\$247,499		
308 - 6113	Cap Out-Bostwick Comm. Ctr.	\$4,846			
308 - 6216	Cap Out-Interlachen Lib Exp	\$168,039	\$331,961		
308 - 9999	Trf to Other Funds		\$26,197		
	Reserves			\$151,000	\$25,850
Total Expenditures		\$836,678	\$1,527,037	\$1,225,161	\$1,989,110

Comments: Until FY 2007-08, Capital Outlays were primarily for recreational (6100 series) and library (6200 series) facilities at the designated locations in the County, except for the "Youth Sports Complex" which is in the Palatka area. Most of the funds expected to be available in FY 2008-09 are related to Emergency Operations facilities. Capital Outlay budgets are established for new projects as they are approved and/or grants or other funding is received. Some projects are completed in one fiscal year, others can be spread out over several years. Projects are normally deleted from the "history" columns once the associated grants are closed out.

WASTE MANAGEMENT FUND

The WASTE MANAGEMENT FUND is an Enterprise Fund used to account for revenues and expenditures associated with the operation of the County landfill, County-wide refuse collection, and recycling activities. After the General Fund, it represents the second largest County Fund budget.

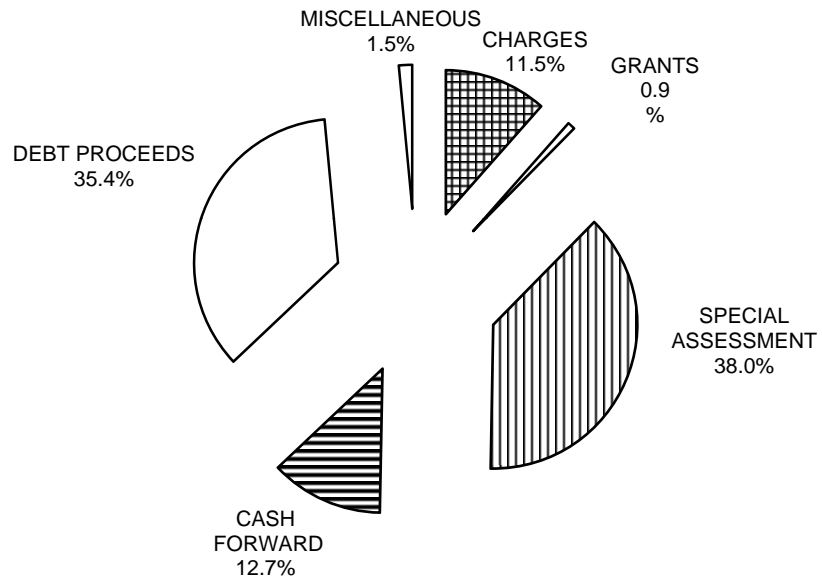
The primary Revenue sources for the Waste Management Fund are County-wide Special Assessments for residential refuse disposal (landfill) and recycling, a Special Assessment for refuse collection charged to residents in the unincorporated areas of the County, and tipping fees at the landfills for haulers handling commercial refuse. For FY 2008-09 commercial tipping fees are \$44/ ton. Special Assessments are \$55 for Landfills (Disposal), \$91 for Collection, and \$26 for Recycling for an overall maximum household fee of \$172.

The Special Assessments increased in FY 2008-09, The Collection Assessment increased due to increased fuel costs to the contractor, a negotiated adjustment within the provisions of the contract. The Recycling Assessment remained the same, as it had been increased in FY 2007-08, partly due to the fuel costs increase, but mostly because the BOCC agreed to go back to weekly recycling collection, rather than every other week. The Landfill increase this year was needed due to pay the increased Debt Service resulting from the additional Debt Proceeds required to construct the next Landfill cell. Increases are tied to CPI increases over the extended contract (which ends on September 30, 2009). With improved efficiency in operating procedures and increased compaction rates, the disposal portion should not need to increase again in the foreseeable future, barring any significant changes in Department of Environmental Protection regulations.

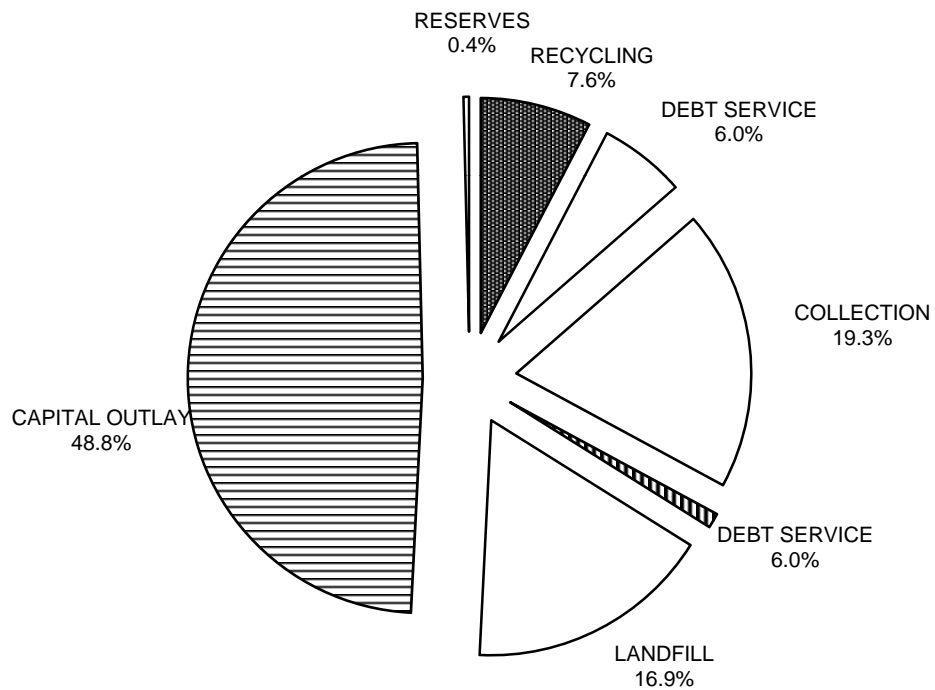
The major Expenditure use for FY 2008-09 is for Capital Outlay, mostly for the new cell construction. Collection Operations is second with Landfill Operations costs third. The major Capital Outlay this year is for opening the new Class I Landfill cell, with a portion needed to finish closing of the Class 3 landfill. Capital Outlay will increase significantly when it comes time to close the Class 1 landfill cells currently in use. Funding for all these closures is in escrow, based on estimates that are updated annually.

The pie charts on the following page reflect the sources of Revenue and the Expenditure uses within the Waste Management Fund for FY 2008-09.

WASTE MANAGEMENT FUND REVENUES BY SOURCE



WASTE MANAGEMENT FUND EXPENDITURES BY USES



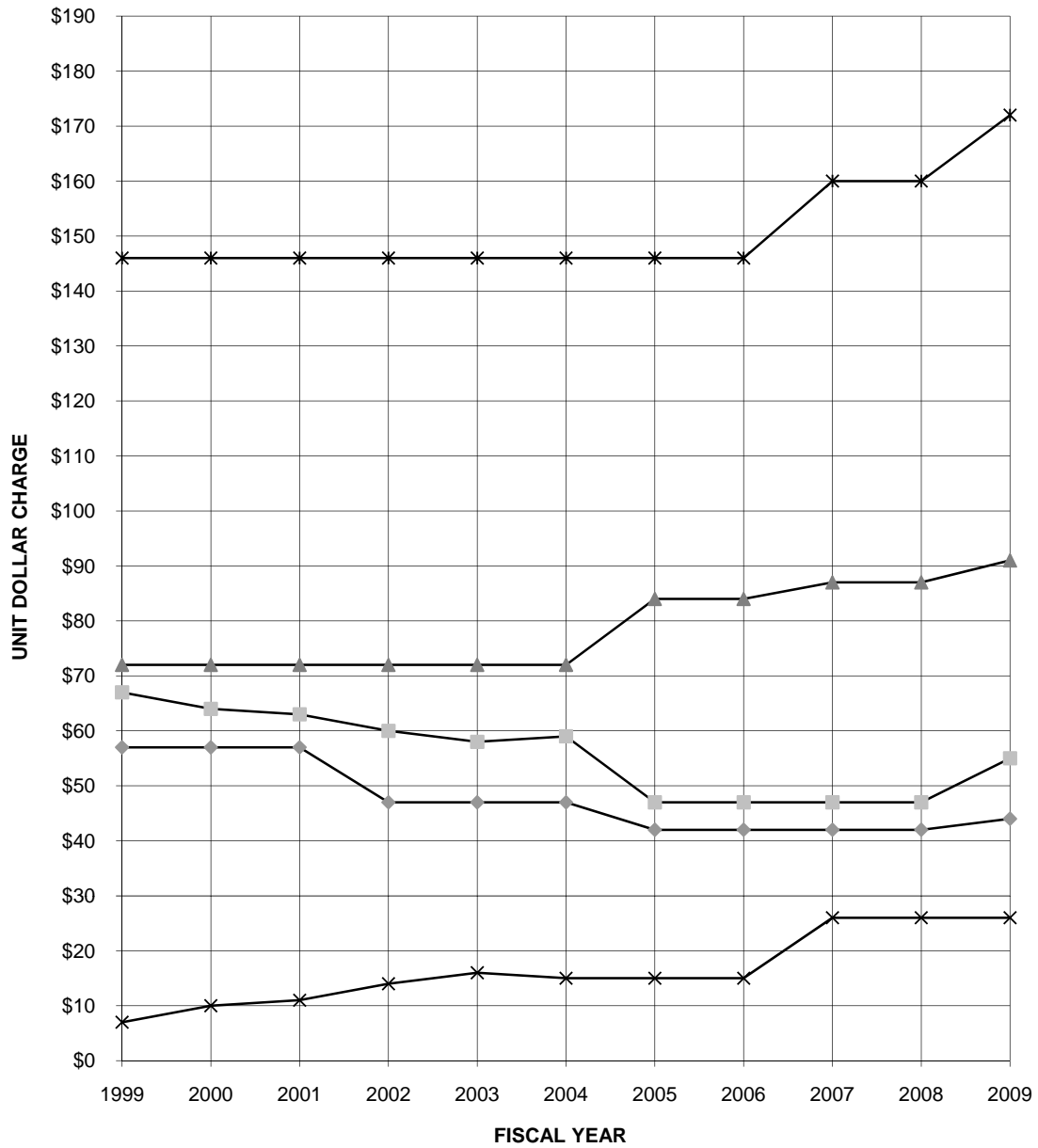
WASTE MANAGEMENT FUND - REVENUE BUDGET

BUDGET SUMMARY

FUND	REVENUE:	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
-----		-----	-----	-----	-----
	FEMA - Disaster Relief	\$1,157,038			
	Consolidated Solid Waste Grant	\$191,176	\$191,176	\$120,000	\$120,000
	Hurricane Assistance	\$337,469			
WASTE	Commercial Tipping Fees	\$1,484,174	\$1,470,028	\$1,502,680	\$1,571,260
MANAGEMENT	Other Charges for Services	\$48,148	\$49,251	\$48,500	\$48,500
	Special Assessment- Landfill	\$1,637,028	\$1,574,745	\$1,544,255	\$1,930,294
	Special Assessment- Collection	\$2,373,561	\$2,476,712	\$2,441,593	\$2,552,179
401 - 0000	Special Assessment- Recycling	\$477,587	\$827,092	\$825,779	\$851,856
	Interest/Misc. Revenue	\$394,942	\$557,365	\$296,000	\$210,500
	Debt Proceeds				\$5,000,000
		-----	-----	-----	-----
	Sub - Totals	\$8,101,123	\$7,146,369	\$6,778,807	\$12,284,589
	Add: Cash Carryfwd.- Projects			\$1,626,209	\$1,500,000
	Add: Cash Carryforward			\$597,866	\$280,113
		-----	-----	-----	-----
	Total Revenue	\$8,101,123	\$7,146,369	\$9,002,882	\$14,064,702
		=====	=====	=====	=====

Comments: Total Special Assessments increase each year is due to the increase in households in the County subject to the Assessments. The large increase in the Recycling Assessment in FY 2006-07 is due to a contract change to pick recycle materials up weekly instead of every other week. The Debt Proceeds this year are needed to help pay for construction of a new landfill cell.

WASTE MANAGEMENT TIPPING FEES/SPECIAL ASSESSMENTS



FUNCTIONS, BUDGET and STAFFING - ENTERPRISE FUNDS - WASTE MANAGEMENT

DEPARTMENT		FUNCTIONS			
Landfills		Accounts for the operation of a central landfill and two transfer stations. Related budgeted costs are in accordance with strict rules established by the State of Florida Department of Environmental Protection (DEP).			
401 - 4210					
		BUDGET SUMMARY			
EXPENDITURES		FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
401 - 4210	Personal Services	\$696,636	\$742,829	\$859,375	\$892,207
	Operating Expenses	\$2,170,538	\$1,288,570	\$1,190,100	\$1,047,110
	Capital Outlay	\$52	\$2,571	\$650,000	\$227,000
	Debt Service	\$8,863	\$5,219	\$81,583	\$837,525
	Transfer to Clerk of Cts.	\$40,745	\$46,372	\$40,745	\$40,745
	Transfer to Risk Mgmt	\$12,889	\$11,587	\$11,706	\$10,182
	Transfer to General Fund	\$50,000	\$50,000	\$50,000	\$52,500
	Reserve - Contingencies			\$50,000	\$52,929
Totals		\$2,979,723	\$2,147,148	\$2,933,509	\$3,160,198
STAFFING					
	Sanit. Director/Engineer	1	1	1	1
	Asst. Sanitation Director	1	1	1	1
	Landfill/Solid Wste Supvr	1	1	1	1
	Lead Landfill Operator	1	1	1	1
	Landfill Operators	5	6	6	6
	Equipment Operator I - IV	3	3	3	3
	Weighmaster	2	2	2	2
	Landfill Attendant	2	2	2	2
	Pesticide Tech	1	1	1	1
	Staff Assistants	1	1	1	1
	Asst. to Sanitation Dir.	1	1	1	1
Totals		19	20	20	20

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

DEPARTMENT

Long-term Care

401 - 4214

FUNCTIONS

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

BUDGET SUMMARY

	EXPENDITURES	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
401 - 4214	Personal Services	\$4,099	\$4,437	\$7,009	\$7,374
	Operating Expenses	\$729,973	\$905,495	\$370,300	\$325,580
	Capital Outlay			\$150,000	\$100,000
	Totals	\$734,072	\$909,932	\$527,309	\$432,954

Comments: The County has three "officially closed" Landfills: Interlachen, Huntington, and the original Central Landfill cell. The Personal Services expenditures represents 8% of two landfill employees work hours. These employees are included under the staffing of the Landfill department (4210). As more landfill cells/segments close in the future, annual long-term care costs will increase.

DEPARTMENT

Solid Waste Collection

401 - 4215

FUNCTIONS

To account for the contractual costs of mandatory door-to-door refuse collection in the unincorporated areas of the County, with separate pickups for household garbage and yard trash.

BUDGET SUMMARY

	EXPENDITURES	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
401 - 4215	Operating Expenses	\$2,493,093	\$2,525,545	\$2,475,650	\$2,715,558
	Totals	\$2,493,093	\$2,525,545	\$2,475,650	\$2,715,558

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

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

DEPARTMENT

Waste Tire

401 - 4218

FUNCTIONS

To account for the expenditure of County funds to support the special handling necessary for collection and disposal of waste tires in accordance with applicable regulations.

BUDGET SUMMARY

	EXPENDITURES	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
401 - 4218	Operating Expenses	\$78,790	\$71,157	\$104,840	\$95,740
	Capital Outlay				
	Totals	\$78,790	\$71,157	\$104,840	\$95,740

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

DEPARTMENT

**Solid Waste
Capital Projects**

401 - 4223

FUNCTIONS

Accounts for engineering and contract costs for the proper closure of present landfills and the opening of new landfill cells in compliance with DEP rules.

BUDGET SUMMARY

	EXPENDITURES	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
401 - 4223	Operating Expenses	\$50,908	\$1,294,468	\$165,000	\$40,000
	Capital Outlay	\$1,141		\$1,626,209	\$6,500,000
	Reserve - Contingencies				
	Totals	\$52,049	\$1,294,468	\$1,791,209	\$6,540,000

Comments: Due to the timing involved relative to opening/closing landfills, the above expenditures can be highly variable from year to year. The budget for FY 2007-08 includes the engineering costs and actual closure of the Class III Landfill. The FY 2008-09 budget includes engineering costs and construction of a new Class I cell.

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

DEPARTMENT

FUNCTIONS

Recycling

401 - 4219

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

BUDGET SUMMARY

	EXPENDITURES	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
	Personal Services	\$32,240	\$34,720	\$38,865	\$41,127
	Operating Expenses	\$671,108	\$1,019,158	\$1,026,225	\$1,022,685
	Capital Outlay			\$9,000	\$9,000
401 - 4219	Totals	\$703,348	\$1,053,878	\$1,074,090	\$1,072,812

Comments: The majority of Operating Expenses relate to contracted curbside pickup for recyclable materials. The large increase in FY 2006-07 reflects the change to weekly vice every-other-week collections.

STAFFING

Staff Assistant II	1	1	1	1
Totals	1	1	1	1

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

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

		<u>BUDGET SUMMARY</u>			
	<u>EXPENDITURES</u>	<u>FY 05-06 ACTUAL</u>	<u>FY 06-07 ACTUAL</u>	<u>FY 07-08 BUDGET</u>	<u>FY 08-09 BUDGET</u>
401 - 4220	Operating Expenses	\$19,649	\$17,552	\$20,100	\$17,500
	Totals	\$19,649	\$17,552	\$20,100	\$17,500

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

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

	<u>BUDGET SUMMARY</u>

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

FUNCTIONS/BUDGET - ENTERPRISE FUNDS - PORT AUTHORITY

DEPARTMENT

FUNCTIONS

Port Authority

404 - 7203

404 - 7205

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

BUDGET SUMMARY

	REVENUES	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
404 - 0000	Charges for Services	\$28,280	\$14,429	\$25,000	\$14,500
	Rents - Warehouses	\$75,750	\$120,563	\$112,500	\$115,695
	Interest/Misc. Revenue	\$379,831	\$39,667	\$19,000	\$10,250
	Transfer from General Fund				
	Sub-Totals	\$483,861	\$174,659	\$156,500	\$140,445
	Add: Cash Carryforward				
	Total Revenue	\$483,861	\$174,659	\$156,500	\$140,445
	EXPENDITURES				
404 - 7203	Operating Expenses	\$159,397	\$94,710	\$142,311	\$120,167
	Transfer to Risk Mgmt	\$1,478	\$1,326	\$1,697	\$1,380
	Reserves for Contingency			\$12,492	\$10,398
404 - 7205	Oper. Exp. - Water Utility	\$14,369	\$5,696		\$8,500
	Total Expenditures	\$175,244	\$101,732	\$156,500	\$140,445

Comments: The increase in Operating Expenses each year relates to increases in repair and maintenance costs. The Port Authority is the controlling agency for the County's Business Park, although the funding is handled through the Economic Development Fund (Fund 133).

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

DEPARTMENT

FUNCTIONS

**E. Putnam Water/
Wastewater Utility**

405 - 5303

Accounts for revenue and expenditures associated with the operation of a limited area 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 Water/ Wastewater Utility	REVENUES	FY 05-06	FY 06-07	FY 07-08	FY 08-09
		ACTUAL	ACTUAL	BUDGET	BUDGET
405 - 0000	Charges for Services	\$52,475	\$57,967	\$54,500	\$51,500
	Interest/Misc. Revenue	\$3,620	\$9,913	\$8,500	\$2,000
	Cash Carryforward			\$57,650	\$66,900
	Totals	\$56,095	\$67,880	\$120,650	\$120,400
		=====	=====	=====	=====
	EXPENDITURES				
Water 405 - 5303	Operating Expenses	\$116,422	\$99,747	\$103,750	\$100,500
	Capital Outlay			\$4,500	\$4,500
	Reserve for Contingencies			\$2,250	\$2,250
Wastewater 405 - 5308	Operating Expenses	\$6,065	\$17,526	\$9,400	\$12,400
	Capital Outlay				
	Reserve for Contingencies			\$750	\$750
	Totals	\$122,487	\$117,273	\$120,650	\$120,400
		=====	=====	=====	=====

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

DEPARTMENT

FUNCTIONS

Fleet Maintenance

501 - 8501

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

BUDGET SUMMARY

		FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
	REVENUES				
501 - 0000	Interest/Misc. Revenue	\$7,783	\$23,918	\$12,500	\$13,175
	Internal Services- County	\$825,798	\$1,016,721	\$766,205	\$700,895
	Cash Carryforward				
	Total Revenue	\$833,581	\$1,040,639	\$778,705	\$714,070
	EXPENDITURES				
501 - 8501	Personal Services	\$320,525	\$331,495	\$355,137	\$331,398
	Operating Expenses	\$533,324	\$645,447	\$339,052	\$340,110
	Capital Outlay	\$1,372	\$4,527	\$28,800	
	Trf to Risk Management	\$2,857	\$2,538	\$3,174	\$3,362
	Reserves for Contingency			\$52,542	\$39,200
	Total Expenditures	\$858,078	\$984,007	\$778,705	\$714,070

Comments: Funded through internal service charges to user County Departments. Upon request, may perform some Non-County maintenance for additional revenue. Although the Labor Rate has been increased twice to the current \$50/hr, the total costs of doing maintenance in-house has been reduced from the costs associated with contractor maintenance performed prior to FY 1997-98.

STAFFING

Fleet Maintenance Manager	1	1	1	1
Staff Assistant II	1	1	1	1
Parts/Maintenance Coord	1	1	1	1
Senior Mechanic/CDL	2	2	2	2
Mechanic/CDL	2	2	2	2
Emergency Vehicle Tech	1	1	1	1
Totals	8	8	8	8

FUNCTIONS and BUDGET - INTERNAL SERVICE FUNDS - INSURANCE RESERVE

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

BUDGET SUMMARY

	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
REVENUES				
Interest/Misc. Revenue	\$18,749	\$13,584	\$18,000	\$1,800
Transfer from General Fd.	\$145,132	\$62,544	\$79,300	\$25,000
Internal Services- County	\$1,516,020	\$1,786,433	\$1,950,000	\$1,793,220
Retiree Contributions	\$247,499	\$247,871	\$285,000	\$246,840
COBRA Contributions	\$18,816	\$29,551	\$24,000	\$29,040
Employee Contributions	\$698,351	\$694,934	\$700,000	\$1,697,885
Property Appraiser Contr.	\$132,825	\$154,375	\$150,000	\$145,200
Tax Collector Contribution	\$152,100	\$164,430	\$180,000	\$188,760
Clerk of Courts Contrib.	\$382,496	\$429,022	\$405,000	\$435,600
Sheriff Contribution	\$1,150,772	\$1,324,462	\$1,200,000	\$1,560,900
Sup of Election Contrib.	\$28,385	\$28,500	\$37,250	\$36,300
Sub-Totals	\$4,491,145	\$4,935,706	\$5,028,550	\$6,160,545
Add: Cash Carryforward			\$243,179	
Total Revenue	\$4,491,145	\$4,935,706	\$5,271,729	\$6,160,545
EXPENDITURES				
Claims Disbursements	\$4,371,378	\$4,942,486	\$5,040,000	\$5,862,845
Other Operating Expen.	\$67,825	\$59,436	\$106,729	\$97,700
Reserves for Contingency			\$125,000	\$200,000
Total Expenditures	\$4,439,203	\$5,001,922	\$5,271,729	\$6,160,545

Comments Funded through internal service charges to County Departments and Constitutional Officers at a fixed rate for each employee. Due to increased health claim costs, the County's contributions have increased from \$5,400 in FY 2005-06 to \$7,260 in FY 2008-09. In FY 2005-06, employee contributions were standardized and established at 15% of the total cost of the plan the employee selects to use. For FY 2008-09, employees with single coverage will contribute 25% of their plan costs and employees with family coverage will contribute 30% of their plan costs. Eligible retirees continue to pay 100% of their selected plan.

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

DEPARTMENT

Risk Management

507 - 2561

FUNCTIONS

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

BUDGET SUMMARY

	REVENUES	FY 05-06 ACTUAL	FY 06-07 ACTUAL	FY 07-08 BUDGET	FY 08-09 BUDGET
507 - 0000	Interest/Misc. Revenue	\$44,189	\$29,857	\$15,500	\$9,100
	Transfer from General Fd.	\$122,014	\$108,229	\$99,057	\$101,344
	Transfer from Transp. Fd.	\$43,718	\$39,130	\$33,000	\$29,827
	Transfer from Fire Tax Fd.	\$17,526	\$16,834	\$31,009	\$33,547
	Transfer from Pt. Authority	\$1,478	\$1,326	\$1,697	\$1,380
	Transfer from Waste Mgmt	\$12,889	\$11,587	\$11,706	\$10,182
	Transfer from Fleet Maint.	\$2,857	\$2,538	\$3,174	\$3,362
	Internal Services- County	\$1,383,019	\$1,401,817	\$1,610,774	\$1,158,559
	Sub-Totals	\$1,627,690	\$1,611,318	\$1,805,917	\$1,347,301
	Add: Cash Carryforward			\$100,000	\$100,000
	Total Revenue	\$1,627,690	\$1,611,318	\$1,905,917	\$1,447,301
	EXPENDITURES				
507 - 2561	Personal Services	\$43,853	\$48,256	\$51,178	\$54,007
	Operating Expenses	\$1,396,625	\$1,430,580	\$1,637,424	\$1,172,294
	Reserves - Worker Comp			\$125,000	\$125,000
	Reserves for Contingency			\$92,315	\$96,000
	Total Expenditures	\$1,440,478	\$1,478,836	\$1,905,917	\$1,447,301

Comments:

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

STAFFING

Risk Coordinator	1	1	1	1
Totals	1	1	1	1

CAPITAL EXPENDITURES

Capital expenditures are requested and authorized within the Operating Budget (labeled as "Capital Outlay") for each Department. This report section, however, for information purposes, will provide detailed listings of the 5-year Capital Improvement Plan and the expenditures approved by the Board for the 2008-09 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 item of equipment (or group of like items) which cost 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 even more of a future repair expense after consideration of their overall use. Budget summaries of each of the three main areas are provided on the following pages in this Section.

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

At the primary elections 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 or to improve existing infrastructure. The Surtax was collected starting January 1, 2003, and will be in place for 15 years. The Surtax is expected to generate approximately \$4,989,500 for FY 2008-09, with annual increases paralleling the State Sales Tax Revenues in the General Fund. The largest use is expected to be for paving 50+ miles of County roads during the first six years of tax collections, borrowing additional funds as needed, to be repaid from the Surtax proceeds in later years. The specific roads have been identified and engineering services have currently been approved for most of the selected roads. Other uses include an annual allocation for resurfacing roads (\$2 million), for road drainage improvements, and tentative supplemental/matching funds for such projects as a multi-use Recreation Facility, proposed library construction/expansions, bridge repairs, and widening of certain County roads as they are being resurfaced.

APPROVED 9/23/08

PUTNAM COUNTY

FIVE YEAR

C.I.P.

FY 2008-09

THROUGH

FY 2012-13

CATEGORY - DRAINAGE

Item/Project Name	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	TOTAL	FUNDING SOURCE
DRAINAGE ANNUAL TOTALS:	\$725,000	\$1,225,000	\$725,000	\$775,000	\$800,000	\$4,250,000	AS LISTED BELOW
(1) Palm Avenue/ Westover/ Campbell Eng. Analysis & Storm Drainage Imp.		\$500,000				\$500,000	Road Projects Fund /DEP Grants
(2) Master Stormwater System Improvements	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000	DEP Grants/ FEMA Reimb.
(3) Road Drainage Improvements	\$225,000	\$225,000	\$225,000	\$275,000	\$300,000	\$1,250,000	Better Place Plan Surtax

CATEGORY - ROADS/BRIDGES

Item/Project Name	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	TOTAL	FUNDING SOURCE
ROADS ANNUAL TOTALS:	\$10,398,198	\$4,850,000	\$1,100,000	\$4,206,638	\$1,100,000	\$21,654,836	AS LISTED BELOW
(1) Business Park Core Road	\$2,150,000					\$2,150,000	Rural Infrastructure Grants/BPP
(2) 309C Road Widening/Drainage Improvements	\$500,000	\$3,500,000				\$4,000,000	OTTED/FDOT Grant/Econ. Dev. Fd/BPP
(3) Resurfacing/ Paving-(Projects to be Determined)	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000	Better Place Plan Surtax
(4) Road Paving Projects	\$3,725,000	To Be	Determined			\$3,725,000	Better Place Plan Surtax
(5) Rector Road Bridge		\$250,000				\$250,000	Grant/Trans. Fund
(6) Bridge Repairs	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000	DEP Grant/Trans. Fund
(7) CR 309: Georgetown SHRTC Road to Elm Street	\$1,386,648					\$1,386,648	FDOT-SCRAP Transportation Fund
(8) CR 310:CR 315 to SR 19	\$1,536,550					\$1,536,550	FDOT-SCRAP Transportation Fund
(9) Connector Rd. - From US 17 south of Crawford Rd. to the South Putnam Distribution Special Planning Area				\$2,259,240		\$2,259,240	Grant or Developer Funded
(10) US 17 and Connector Road Intersection Improvements and Turn Lanes				\$847,398		\$847,398	Grant or Developer Funded

CATEGORY - FACILITIES (UTILITIES)

Item/Project Name	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	TOTAL	FUNDING SOURCE
FACILITIES (UTILITY) ANNUAL TOTALS:	\$14,407,850	\$8,555,000	\$500,000	\$0	\$0	\$23,462,850	AS LISTED BELOW
(1) Putnam Regional Water System	\$11,907,850					\$11,907,850	DEP Grant/ SJRWMD Grant/Better Place Plan
(2) Putnam Regional Waste Water System	\$2,500,000	\$8,500,000				\$11,000,000	SRF Funds/ DEP Grant
(3) Paradise View Water - Replace Wells		\$55,000				\$55,000	SRF Funds DEP Grant User Fees
(4) Paradise Point Waste Water System Repairs			500,000			\$500,000	SRF Funds DEP Grant User Fees

CATEGORY - FACILITIES (LANDFILLS)

Item/Project Name	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	TOTAL	FUNDING SOURCE
LANDFILLS ANNUAL TOTALS	\$6,625,000	\$2,490,000	\$225,000	\$200,000	\$200,000	\$9,740,000	AS LISTED BELOW
(1). Central L/F Phase II, Cell 1 Closure		\$1,390,000				\$1,390,000	Sanitation Fund (Enterprise)
(2). Interlachen C/C Expansion (Eng. & Const.)	\$25,000	\$50,000	\$50,000	\$50,000	\$50,000	\$225,000	Sanitation Fund (Enterprise)
(3). Huntington C/C Expansion (Eng. & Const.)		\$600,000				\$600,000	Sanitation Fund (Enterprise)
(4). Pole Barn Improvements		\$50,000		\$50,000		\$100,000	Sanitation Fund (Enterprise)
(5). Huntington L/F Closure Improvements	\$50,000	\$100,000	\$100,000	\$50,000	\$50,000	\$350,000	Sanitation Fund (Enterprise)
(6). Leachate Collection System-Eng./Improvements			\$25,000		\$50,000	\$75,000	Sanitation Fund (Enterprise)
(7). Central Phase I Closure Improvements	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	Sanitation Fund (Enterprise)
(8). Central Master Plan		\$250,000				\$250,000	Sanitation Fund (Enterprise)
(9). Central Phase II Cell 3 Construction	\$6,500,000					\$6,500,000	Sanitation Fund (Enterprise)

CATEGORY - FACILITIES (OTHER)

Item/Project Name	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	TOTAL	FUNDING SOURCE
FACILITIES (OTHER) ANNUAL TOTALS:	\$1,741,800	\$1,946,000	\$4,975,000	\$23,075,000	\$33,400,000	\$65,137,800	AS LISTED BELOW
(1) Library Expansion - Headquarters			\$600,000			\$600,000	Cultural Affairs Grant/General Fund/Better Place Plan
(2) County Government Complex	\$375,000					\$375,000	General Fund
(3) Jail Expan. (Sheriff)				\$20,000,000		\$20,000,000	General Fund/ Bonds
(4) Courthouse Expansion, Design (PW) & Construction					\$30,000,000	\$30,000,000	General Fund/Article V/Bonds
(5) Various Buildings A/C Replacements (GS)		\$25,000	\$25,000	\$25,000	\$25,000	\$100,000	General Fund
(6) ADA Transition items (GS)		\$25,000	\$25,000	\$25,000	\$25,000	\$100,000	General Fund
(7) Various Buildings Floor Coverings (GS)		\$25,000	\$25,000	\$25,000	\$25,000	\$100,000	General Fund
(8) Emerg. Ops Ctr (Renovation)			\$545,000			\$545,000	General Fund
(9) Shelter Retrofit (ES)	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000	Emergency Management Grant
(10) Facility Upgrade (EMS)		\$80,000	\$78,000			\$158,000	General Fund
(11) Station Retrofit	\$150,000	\$150,000	\$200,000	\$200,000	\$200,000	\$900,000	Fire Tax Unit
(12) New Fire Stations/Remod.	\$410,000	\$750,000	\$1,375,000	\$1,375,000	\$1,500,000	\$5,410,000	Fire Tax Unit
(13) Irrigation Well Hydrants	TBA	TBA	TBA	TBA	TBA		EM Grant
(14) Dry Hydrant Project	\$36,000					\$36,000	Fire Tax Unit

Item/Project Name	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	TOTAL	FUNDING SOURCE
(15) West Put. Amphi-theater & Park Improv	\$225,800	\$200,000				\$425,800	FRDAP Grants/Donations
(16) Resurface Tennis Courts (REC)		\$36,000				\$36,000	General Fund
(17) PW Training Facility - Repairs/Improve	\$50,000					\$50,000	Transportation Fund
(18) San Mateo Park	\$200,000					\$200,000	FRDAP Grant
(19) Florahome Park	\$200,000					\$200,000	FRDAP Grant
(20) Parks & Rec - Multi-use Facility - Central Complex		\$30,000	\$1,000,000			\$1,030,000	General Fund Better Place Plan/Grants
(21) Bookmobile Service (LIBR)			\$227,000			\$227,000	Prime Time Grant/General Fund/Better Place Plan
(22) Tanglewylde Development		\$200,000	\$200,000	\$200,000		\$600,000	FRDAP Grant

CATEGORY - VEHICLES & EQUIPMENT

Item/Project Name	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	TOTAL	FUNDING SOURCE
VEHICLES & EQUIPMENT ANNUAL TOTALS:	\$2,281,614	\$4,513,222	\$3,057,820	\$2,415,433	\$2,672,956	\$14,941,045	AS LISTED BELOW
SANITATION							
(1) D-6 Dozer	\$160,000					\$160,000	Sanitation
	#4252						Fund
(2) Front End Loader			\$250,000		\$275,000	\$525,000	Sanitation
			#4255				Fund
(3) Pickup Truck Replacement		\$25,000				\$25,000	Sanitation
		#4246					Fund
(4) Trash Compactor (Lease-Purchase)	\$154,000	\$154,000	\$154,000	\$154,000	\$600,000	\$1,216,000	Sanitation
					#4261		Fund
(5) Scraper Pan (Lease-Purchase)	\$72,000	\$72,000	\$72,000	\$72,000	\$450,000	\$738,000	Sanitation
	#L0035				#L0035		Fund
(6) Roll-off Trucks		\$125,000	\$125,000	\$250,000		\$500,000	Sanitation
		#4243	#4244	#4258/4259			Fund
(7) Tanker Truck		\$100,000				\$100,000	Sanitation
		# 4217					Fund
(8) Pickup Truck Replacements		\$25,000	\$25,000			\$50,000	Sanitation
		#4223	#4256				Fund
(9) Pickup Truck Replacement (MC)			\$27,000			\$27,000	General
			#5136				Fund
(10) Batwing Mower & Tractor		\$75,000				\$75,000	Sanitation
		#4237/4215					Fund
(11) Pickup Truck Quad Cab		\$27,000				\$27,000	Sanitation
		#4245					Fund
(12) Pickup Truck w/Tommy Lift				\$25,000		\$25,000	Sanitation
				#4260			Fund
(13) Pickup Truck Replacement		\$25,000				\$25,000	Sanitation
		#4227					Fund
(14) Pickup Truck Extended Cab	\$27,000					\$27,000	Sanitation
	#4236						Fund
PLANNING & DEV.							
(15) Replace Veh. P & D, Inspect.		\$61,206	\$61,206	\$40,804	\$20,402	\$183,618	General
		#7317/7313	#7331/7332	#7334/7336	#7339		Fund
			#7333				
(16) New Veh. For Planning & Admin.					\$20,402	\$20,402	General
					#7341		Fund
(17) Replace Veh. + New Veh., Codes		\$20,402		\$40,804	\$20,402	\$81,608	General
		#7329		#7337/7335	#7338		Fund

CATEGORY - VEHICLES & EQUIPMENT

Item/Project Name	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	TOTAL	FUNDING SOURCE
EMS							
(18) Replacement	\$67,500	\$162,000			\$168,000	\$397,500	State EMS
Ambulances	New-BLS	#91XX			New (?)		Grant
(19) Rechassis	\$119,500	\$121,000			\$125,000	\$365,500	General
Ambulances	#9187	#9193			#91??		Fund
(20) Specialized &	\$91,000	\$81,000		\$71,000		\$243,000	General
Medical Equipment							Fund
(21) Supervisor	\$35,000	\$64,000			\$67,850	\$166,850	General
Vehicles	New	#0503			#9194		Fund
(22) Replace			\$111,000			\$111,000	General
Stretchers							Fund
(23) Data Packet	\$25,000	\$25,000				\$50,000	General
Cluster Software							Fund
EMS (Continued)							
(24) Station Alerting				\$45,000		\$45,000	General
Devices (Med TACH)				2 Stations			Fund
(25) Electronic Staff		\$22,500				\$22,500	General
Telstaff		(Begin of FY)					Fund
(26) Mobile Data		\$60,000				\$60,000	General
Terminals							Fund
(27) Waveform		\$70,000				\$70,000	EMS 75%
Capnography							Grant
(28) Print/Post		\$58,000				\$58,000	General
Billing System							Fund
FIRE TAX UNIT							
(29) Fire	\$394,000	\$585,000	\$197,000	\$394,000	\$198,000	\$1,768,000	Fire Tax
Apparatus 4 x 2	Replace (2)	Replace (3)	Replace (1)	Replace (2)	Replace (1)		Unit
(30) 4WD	\$67,000	\$37,500	\$78,500		\$79,900	\$262,900	Fire Tax
Utility Vehicle	#0569	#0559	(2) TBA		(2) TBA		Unit
(31) Fire Engine	\$210,000					\$210,000	Fire Tax
4 x 4	New (1)						Unit
(32) Replace	\$216,000	\$219,000	\$147,500	\$262,500		\$845,000	Fire Tax
Squad Vehicles	(3) TBA	(3) TBA	TBA	(3) TBA			Unit(VFD's)
(33) Fire/Rescue		\$110,000				\$110,000	Fire Tax
Ski Pump		New					Unit
(34) Replacement		\$400,000	\$400,000			\$800,000	Fire Tax
Water Tankers		(2) TBA	(2) TBA				Unit
(35) Radio Comm.		\$100,000				\$100,000	Fire Tax
Connectivity		New					Unit
(36) Breathing	\$225,000					\$225,000	Fire Tax
Apparatus	New						Unit
(37) HAZ-MAT		\$400,000				\$400,000	Fire Tax
Spec. Ops. Unit		New					Unit

CATEGORY - VEHICLES & EQUIPMENT

Item/Project Name	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	TOTAL	FUNDING SOURCE
FIRE TAX UNIT (Continued)							
(38) Mobile Command Unit			\$420,000 New			\$420,000	Fire Tax Unit
(39) Brush Fire ATV/Gator w/Trailer		\$90,000 (3) TBA		\$90,000 (3) TBA		\$180,000	Fire Tax Unit
911 ADDRESSING							
(40) Phase II Wireless		\$500,000	\$500,000			\$1,000,000	Fund 130 911 System
EMERGENCY SERVICES							
(41) 4WD Utility Vehicle			\$30,000 #0206			\$30,000	EM Grant
(42) EOC Systems and Technology	\$192,000					\$192,000	EM Grant/
PW/TRANSPORTATION							
(43) Road Graders	\$172,325 5-year Lease	\$172,325	\$172,325	\$172,325	\$175,000	\$864,300	Transportation Fund
(44) 12 Yard Dump Trucks		\$110,000 TBD	\$110,000 TBD	\$110,000 TBD	\$100,000 TBD	\$430,000	Transportation Fund
(45) 2 1/2 Ton Crew Cab		\$80,000 TBD	\$85,000 TBD	\$90,000 TBD	\$90,000 TBD	\$345,000	Transportation Fund
(46) Loader/ Excavator		\$150,000			\$150,000 TBD	\$300,000	Transportation Fund
(47) Gradall				\$265,000 New		\$265,000	Transportation Fund
(48) Dozer				\$235,000 TBA		\$235,000	Transportation Fund
(49) Transport & Trailer		\$100,000 Unit #1076				\$100,000	Transportation Fund
(50) Pickups Engineering		\$32,000 #2361	\$35,000 TBD	\$35,000 TBD	\$35,000 TBD	\$137,000	Transportation Fund
				Repl.	Repl.		
(51) Boom Mower	\$22,289 #1831	\$22,289	\$22,289	\$28,000	\$28,000	\$122,867	Transportation Fund
(52) Pickups Road & Bridge		\$32,000 #1122	\$35,000 TBA	\$35,000 TBA	\$70,000 TBA	\$172,000	Transportation Fund
Item/Project Name	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	TOTAL	FUNDING SOURCE
GENERAL SERVICES							
(53) Cty Buildings Repl. 2 Pick-up Trks	\$32,000 #0291 & 0292					\$32,000	General Fund

IMPACT ON OPERATING BUDGET OF APPROVED CAPITAL OUTLAY

In most years, limited Capital Outlay funds have had a **negative impact** on the Operating Budget. The County's inability to keep up with vehicle and equipment replacement requirements resulted in increased maintenance costs, most significantly in the area of emergency vehicles. Although the replacement rate for some equipment is still slow, there has been some improvement in recent years compared to previous years. Except for current **Better Place Plan (BPP)** revenues (which will only be available for another 9 years), there are **no recurring revenues** dedicated to capital outlay. Generally, the funding source is usually limited to **excess** "carry-forward" or unrestricted fund balance monies from the previous year. For all practical purposes therefore, **ALL** capital expenditures except those funded by BPP dollars should be considered "non-routine". Various grants have helped, but they are also "non-routine".

The **Five Year CIP** includes some projects which will eventually require additional **Operating Expenses**. By far the biggest is the proposed Courthouse and the jail expansion projects, \$30 million and \$20 million respectively, which, when accomplished, will result in considerable Personal Services increases, as additional corrections personnel will be required. Additional funds to support a larger inmate population will also be required. The current first year cost increase has been estimated at approximately \$5,000,000 in 2002 dollars. These two projects, however, have been pushed out to the FY 2012 and 2013 respectively. The major project in the FY 2008-09 Capital Improvement Plan that will affect the Operating Budget, is the East Putnam Regional Water and Wastewater System, which, when completed sometime in 2009, will require additional personnel, and higher operating/maintenance costs. The specifics of these costs have only been estimated, but, as an Enterprise Fund, these costs **should** be funded completely by User Fees.

Out-year proposed projects which will require additional personnel to operate include the Library Expansion and new/expanded Fire Stations. The Library costs will have to come from the General Fund, which usually has limited (IF ANY) "spare" funds for new uses. The operating expenses and the funding thereof for the Fire Stations will depend mostly on the availability of revenue generated from the Fire MSTU tax.

The **major** road projects approved for FY 2008-09 are being funded by Better Place Plan dollars and State DOT funds. In past years, the Board has committed as much as possible in the way of excess General Fund and Transportation budgets (when available) to roads so that the worst problems may be addressed, but it is still inadequate. In spite of the significant increase in road projects funds through the BPP, the need for better **long-term** funding for road construction and repairs continues to be a concern. The paving of some dirt roads under the BPP will reduce maintenance costs on **those** roads for a period of 10 to 20 years, at which time the County will need additional funds to resurface them. Since the Board usually replaces these roads in the maintenance system with other unpaved roads, there is no overall reduction in maintenance personnel/operating costs. MSBU road paving projects are basically paid for by Special Assessments levied on the property owners, with the General Fund/BPP picking up any project cost overruns. However, the roads, once paved, become the responsibility of the County Public Works Department to maintain. These maintenance/resurfacing costs, though many years down the road, will eventually overburden the current revenue sources dedicated to road maintenance.

DEBT CONSIDERATIONS

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

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

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

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

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

In FY 2003-04, \$1,381,795 was borrowed from a local bank to finance the paving of roads in several MSBU's. Special Assessments levied on the benefited property owners will pay back the loan over a 10-year period. The County also borrowed \$1,900,000 in FY 2004-05 for additional MSBU paving projects. In FY 2006-07 the County borrowed \$10,000,000 for **Better Place Plan** road improvements with an additional \$3,500,000 in FY 2007-08.

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

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

BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY

DEBT SERVICE REQUIREMENTS

	FY 09	FY 10	FY 11	FY 12 & BEYOND	TOTAL
	-----	-----	-----	-----	-----
GENERAL LONG TERM:					
Citrus Bank - Loan	\$185,434	\$185,434	\$185,434	\$ 42,006	\$598,308
OTTED Loan - Sykes (1)	\$41,545	\$40,428	\$39,312	\$47,570	\$168,854
Bank of America-Comm Impr.	\$120,057	\$120,102	\$120,147	\$1,053,406	\$1,413,712
Bank of America - MSBU #1	\$164,980	\$164,980	\$164,980	\$492,615	\$987,554
Bank of America - MSBU #2	\$187,506	\$187,567	\$187,629	\$1,268,206	\$1,830,908
Bank of America - Line of Credit	\$1,160,041	\$1,161,394	\$1,156,393	\$7,535,296	\$11,013,123
Bank of America - Line of Credit	\$417,741	\$416,515	\$419,813	\$2,956,835	\$4,210,904
	-----	-----	-----	-----	-----
TOTAL GEN. LONG TERM	\$2,277,304	\$2,276,420	\$2,273,707	\$13,395,932	\$20,223,363
	-----	-----	-----	-----	-----
LEASE PURCHASES:					
Caterpillar Financial Svcs Corp.	\$22,686	\$83,742	\$0	\$0	\$106,428
BSFS Phone System	\$167,361	\$182,575	\$182,575	\$380,366	\$912,877
	-----	-----	-----	-----	-----
TOTAL LEASE PURCHASE	\$190,047	\$266,317	\$182,575	\$380,366	\$1,019,305
	-----	-----	-----	-----	-----
ENTERPRISE FUNDS:					
SRF-Water/Wastewater Proj.	\$6,235,816	\$417,902	\$417,902	\$5,563,814	\$12,635,434
Solid Waste Lease-Purchase	\$98,977	\$98,977	\$98,977	\$98,977	\$395,908
	-----	-----	-----	-----	-----
TOTAL ENTERPRISE FUNDS	\$6,334,793	\$516,879	\$516,879	\$5,662,791	\$13,031,342
	-----	-----	-----	-----	-----
TOTAL ALL DEBT SVC.	\$8,802,144	\$3,059,616	\$2,973,162	\$19,439,089	\$34,274,011
	=====	=====	=====	=====	=====
Change in Debt Service Per Year		-65.24%	-2.83%		

(1) Variable Interest Rate. To be refinanced in FY 2008-09.

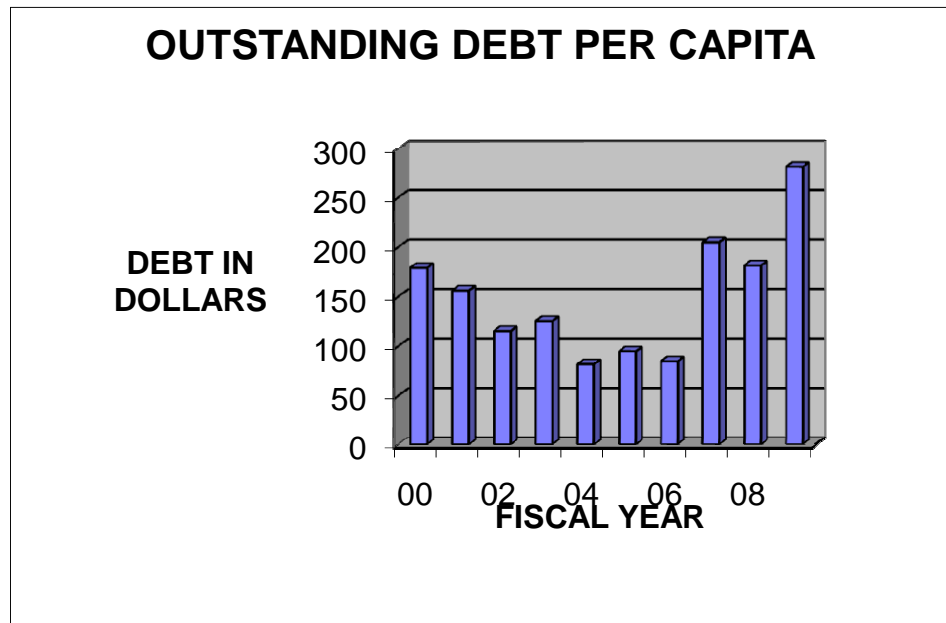
BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY

OUTSTANDING DEBT SUMMARY

	FY 09	FY 10	FY 11	FY 12
	-----	-----	-----	-----
GENERAL LONG TERM:				
Citrus Bank - Loan	\$391,638	\$220,347	\$41,555	\$0
OTTED Loan - Sykes (1)	\$120,959	\$83,741	\$46,523	\$9,305
Bank of America-Comm Impr.	\$1,049,991	\$970,149	\$887,065	\$800,607
Bank of America-MSBU #1	\$751,006	\$611,059	\$465,947	\$315,478
Bank of America-MSBU #2	\$1,383,277	\$1,248,456	\$1,108,162	\$962,171
Bank of America - Line of Credit	\$8,260,000	\$7,430,000	\$6,570,000	\$5,670,000
Bank of America - Line of Credit	\$3,210,000	\$2,910,000	\$2,595,000	\$2,265,000
	-----	-----	-----	-----
TOTAL GEN. LONG TERM	\$15,166,871	\$13,473,752	\$11,714,252	\$10,022,561
	-----	-----	-----	-----
LEASE PURCHASES:				
Caterpillar Financial Svcs Corp.	\$80,290	\$0	\$0	\$0
BSFS Phone System	\$645,110	\$503,997	\$352,482	\$189,799
	-----	-----	-----	-----
TOT. LEASE PURCHASE	\$725,400	\$503,997	\$352,482	\$189,799
	-----	-----	-----	-----
ENTERPRISE FUNDS:				
SRF-Water/Wastewater Proj.	\$4,576,129	\$4,331,069	\$4,079,298	\$3,820,632
Solid Waste Lease-Purchase	\$356,820	\$273,157	\$185,903	\$94,904
	-----	-----	-----	-----
TOT. ENTERPRISE FUNDS	\$4,932,949	\$4,604,226	\$4,265,201	\$3,915,536
	-----	-----	-----	-----
BALANCE-ALL DEBT	\$20,825,220	\$18,581,975	\$16,331,935	\$14,127,896
	=====	=====	=====	=====
Percent Change in Total Debt Per Year		-10.77%	-12.11%	-13.50%

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

BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY



Per capita debt has generally been declining since FY 1999. However, due to major road paving projects during FY 2006-07, the County leveraged its annual Better Place Plan revenue (sales tax surcharge) and financed a portion of the paving projects. The increase in FY 2008-09 is the result of a Line of Credit Loan in the amount of \$3.5 million, which will be paid back from Better Place Plan surtax revenues; additionally, a loan from the State Revolving Fund in the amount of \$6.4 million was obtained as additional funding for the Regional Water/Wastewater project.

BOND RATINGS & INTEREST RATES

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

BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY

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

	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09
<u>BOCC</u>										
General Fund	8.400	8.800	8.800	8.800	9.200	9.200	9.200	9.200	8.5765	8.5765
TOTAL BOCC	8.400	8.800	8.800	8.800	9.200	9.200	9.200	9.200	8.5765	8.5765
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<u>SCHOOL BOARD</u>										
General Fund	6.967	6.827	6.684	6.644	6.466	6.31	5.934	5.774	5.494	5.955
Bond Debt/Capital Outlay	2.924	2.911	2.870	2.760	2.800	2.800	2.600	2.500	2.000	1.750
TOTAL SCHOOL BOARD	9.891	9.738	9.554	9.404	9.266	9.11	8.534	8.274	7.494	7.705
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOTAL COUNTY - WIDE	18.291	18.538	18.354	18.204	18.466	18.310	17.734	17.474	16.071	16.282
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<u>SPECIAL DISTRICTS</u>										
Fire Taxing District (MSTU)	0.500	0.500	0.500	0.500	0.800	0.800	0.800	0.800	0.7425	0.7425
West Putnam MSTU	3.000	3.000	0.000	0.000	0.000	0.000	0.000	0.000	0.0000	0.0000
St John's River Water Mgmt	0.482	0.472	0.462	0.462	0.462	0.462	0.462	0.462	0.4158	0.4158
Suwanee River Water Mgmt	0.491	0.491	0.491	0.491	0.491	0.491	0.491	0.491	0.4399	0.4399
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
<u>MUNICIPALITIES</u>										
Crescent City	8.250	8.250	8.250	8.250	9.000	9.000	8.900	8.880	8.1723	8.1723
Interlachen	7.500	7.500	8.000	8.000	8.000	7.950	8.500	8.500	8.5000	8.4658
Palatka	7.042	6.907	7.300	7.800	8.000	8.000	8.650	8.650	8.5000	8.6500
Pomona Park	5.431	5.289	6.289	7.289	7.305	7.471	6.404	5.654	4.7737	5.0867
Welaka	5.000	5.000	7.000	6.700	6.700	6.700	6.700	6.300	5.5050	5.5050
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

NOTE: Above millage rates per \$1000 of net assessed property value. For example, if net assessed property value is \$30,000, then the tax for BOCC for FY 2007-08 would be: $30,000/1,000 = 30 \times 8.5765 = \257.295

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

COLA – Cost of Living Allowance

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

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

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

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

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

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

DEPRECIATION – A decrease in the value of fixed assets.

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

FRS – Florida Retirement System

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

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

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

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

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

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

GIS – Geographic Information System

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

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

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

GLOSSARY OF TERMS

LIABILITY - An expenditure obligation or debt.

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

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

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

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

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

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

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

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

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

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

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

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

REAL PROPERTY - Land and buildings affixed to the land.

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

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

GLOSSARY OF TERMS

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

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

SQG – Small Quantity Generator of hazardous material

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

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

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

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

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

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

ZBOA – Zoning Board of Adjustment

PUTNAM COUNTY PROFILE

TOTAL POPULATION:

	<u>COUNTY</u>	<u>% increase</u>
1990 Census	65,070	---
2000 Census	70,423	8.23%
2010 Projection	76,957	9.28%
2020 Projection	82,785	7.57%

2007 ESTIMATES -

Incorporated Municipalities:

Crescent City	1,778
Interlachen	1,442
Palatka	11,470
Pomona Park	787
Welaka	646

Unincorporated

	58,232
Total County	74,355

POPULATION DENSITY

(persons per sq. mi.) 103.0

AGE GROUP & SEX:

<u>Age</u>	<u>Population</u>	<u>%</u>
0 - 19	18,217	24.5%
20 - 29	8,774	11.8%
30 - 39	7,510	10.1%
40 - 49	10,410	14.0%
50 - 59	10,558	14.2%
60 +	18,886	25.4%
	74,355	100.0%

MALE 36,873

FEMALE 37,482

EDUCATION

PUBLIC SCHOOLS:

	<u>Number</u>
Elementary	12
Middle Schools	4
High Schools	4
Exceptional Students	2
Adult Schools	1
Combination Schools	1
Total Enrollment	11,212

FLORIDA 2007 PRICE LEVEL INDEX:

Putnam County	95.59
FLORIDA	100.00

LABOR FORCE (2004):

30,592

UNEMPLOYMENT RATE (Sept. 2007):

Putnam County	4.8%
Florida	4.3%
United States	5.1%

% NONFARM EMPLOYMENT BY INDUSTRY:

	<u>COUNTY</u>
Manufacturing/Construction	18.8%
Education & Health Services	12.1%
Trade/Transportation	19.1%
Government	23.4%
Leisure & Hospitality	7.1%
Professional & Business Svcs.	7.7%
All Other	11.8%

MEDIAN HOUSEHOLD INCOME: 2007 (IN DOLLARS)

Putnam County	32,620
Florida	47,804

HOUSEHOLDS (2006):

<u>Estimate</u>	<u>Avg. Size</u>
29,583	2.53

% OF TOTAL TAXABLE VALUE - Including TANGIBLE PERSONAL PROPERTY

	<u>COUNTY</u>
Vacant Residential	14.08%
Single Family	28.43%
Mobile Homes	11.85%
Multifamily/Condos	1.82%
Commercial/Industrial	32.69%
Agricultural	1.56%
All Other	9.57%

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

PUTNAM COUNTY - GENERAL INFORMATION

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

Putnam County is a rural county, with a 2007 estimated population of 74,355. This represents an annual growth rate of less than 3.0%, which is significantly less than the growth rate of the State of Florida and most of the surrounding counties. In time however, it is expected that some of the growth in surrounding areas will spill over into Putnam County.

As testimony to its rural nature, over 79% of the population lives outside of the five incorporated areas. Fire protection (except for the City of Palatka) is provided by Volunteer Fire Departments.

The County is governed by an elected board of five (5) Commissioners, with other elected officials - Clerk of Courts, Sheriff, Tax Collector, Property Appraiser, and Supervisor of Elections - having their own specific areas of responsibility. All are elected for four-year terms of office. The Tax Collector is a "fee officer", completely funding his operations from fees collected in the performance of his duties. The Clerk's office is funded partly by fees, and partly by budgeted support from the Board of County Commissioners for services provided to them or on their behalf. The remaining officials, who may collect minimal fees for certain services, normally receive complete funding from the Board through the County's annual operating budget. Excess fees and/or budget funds remaining at the end of the fiscal year revert to the Board for the Board's use in the following year.

The largest taxpayer in the County is Seminole Electric Cooperative Inc., an electric power generation plant, contributing about 13% of the total ad valorem taxes. The top ten taxpayers, including Seminole Electric, contribute approximately 34.5% of County ad valorem taxes.

The Putnam County School District, with approximately 1,450 employees, is the single largest employer in the County. Georgia-Pacific Corporation, a wood pulp/paper products producer, is the second, with approximately 1,100 employees. The top ten employers (six commercial/industrial and four government entities) employ a total of approximately 7,022 employees, or about 9.7% of the total County population.