

PUTNAM COUNTY
FY 2013-14
ANNUAL BUDGET



**PUTNAM COUNTY
FLORIDA**

BOARD OF COUNTY COMMISSIONERS

F Y 2013 - 2014 BUDGET

FOR THE PERIOD OCTOBER 1, 2013 THROUGH SEPTEMBER 30, 2014

BOARD OF COUNTY COMMISSIONERS

District 1	Nancy S. Harris (Chair)
District 2	Chip Laibl
District 3	Karl Flagg
District 4	Vacant
District 5	E. Walton Pellicer II

Submitted by Rick Leary, County Administrator

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**Inside Back Cover - General Information
About Putnam County**

October 1, 2013

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 2013-14. The \$109.6 million budget is a responsible and financially sound spending plan, which continues to provide our citizens with the same level of service as in previous years, despite the fiscal challenges presented by Property Tax Reform and the continuing economic conditions.

Introduction

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

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

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

The proposed FY 2013-14 Budget continues the trend of "lean budgeting" and is accordingly prepared in accordance with state legislation. Because of new state mandates (increases in the FRS rates and Medicaid reimbursements), it is necessary to increase the millage rate for FY 2013-14 by 3.77% (from 8.5765 mills to 8.9000 for the General Fund). The millage rate of 0.7425 mills remains the same for the Fire Taxing District.

Resources

In attempting to project our revenues for the upcoming year, the Budget Officer utilized a combination of trend analysis, knowledge of prior experience and impacts of legislative changes on our operation. Even with all these tools, estimates are just that --- estimates. As a result, staff has taken a conservative approach where necessary in estimating revenues so that we do not find ourselves in a position of insufficient resources to pay for the services offered to the public. This approach is in keeping with the conservative philosophy set forth in the statutes.

Revenue forecasts show that we will continue to see reduced revenues into FY 2013-14. For several years, growth in the housing market, although modest, had provided increased revenues to the County. Current indicators show that any substantive recovery to the housing market and the economy in general is further off than was originally expected.

Reduced revenues resulting from property tax reform and a prolonged recession have necessitated the use of cash reserves to help provide for a balanced budget as required by State Statute.

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 19, 2013, in the local newspaper in the format prescribed by the Florida Department of Revenue.

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

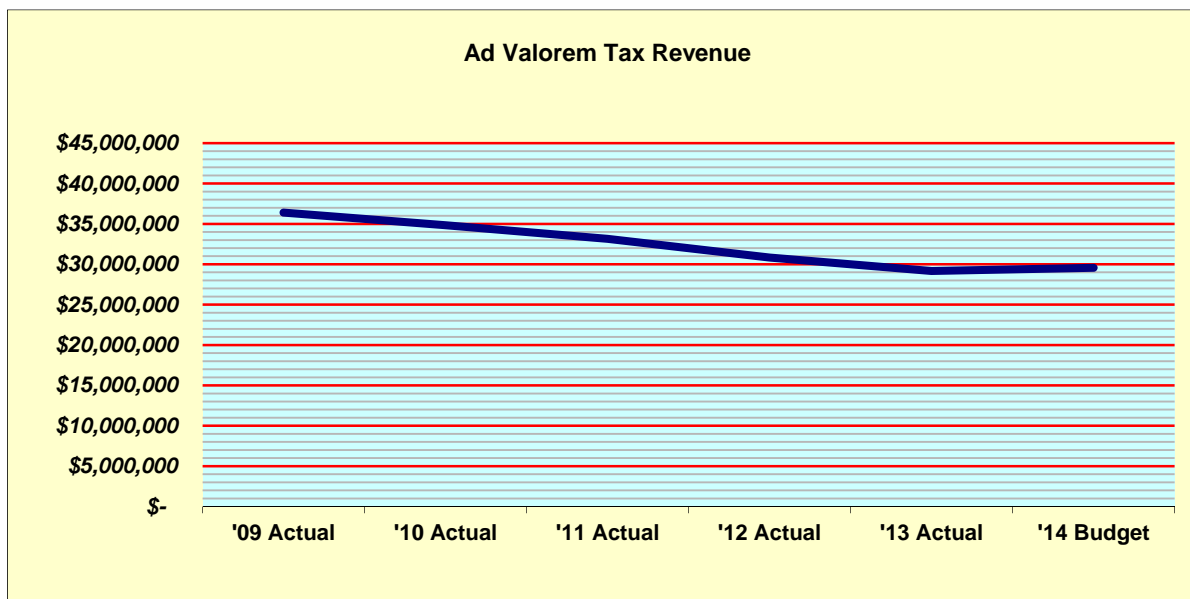
Millage and Taxes

The proposed budget reflects an increase in the property tax millage rate of 3.77%, from 8.5765 to 8.9000. The millage rate for the Fire Taxing District is the same, 0.7425 mill. The “roll back” rates are 8.6674 and 0.7504, respectively:

	<i>FY 2013-14 Revenue</i>	<i>FY 2013-14 Millage</i>	<i>FY 2012-13 Millage</i>
General Fund	\$ 27,503,983	8.9000	8.5765
Fire Tax Unit	<u>2,067,928</u>	<u>0.7425</u>	<u>0.7425</u>
Total Millage	<u>\$ 29,571,911</u>	<u>9.6425</u>	<u>9.3190</u>

Revenues

Ad Valorem

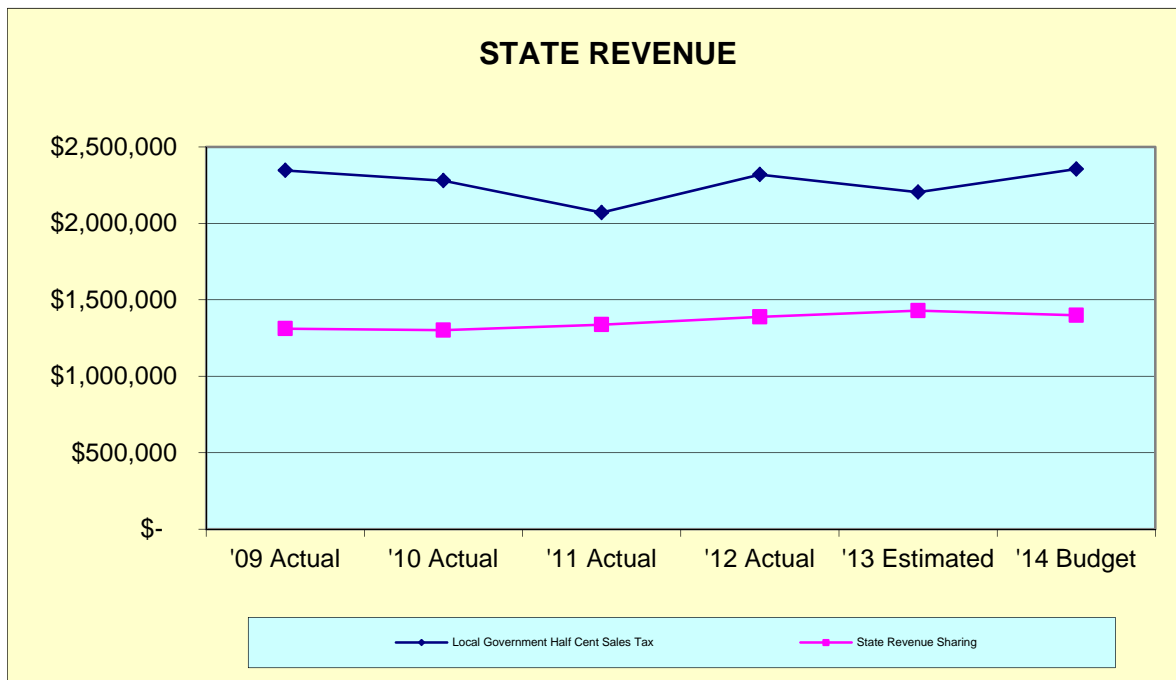


Ad valorem revenue, one of the largest County revenue sources, has decreased in recent years due to state legislation, the Property Tax Reform Act and more recently, the economy. It would have decreased again by another \$400,000 if not for a modest increase in the millage rate for FY 2013-14. The County expects to generate a total of \$29,571,911 for the year. Since FY 2008, the County has lost \$8 million in property tax revenue.

Grants

Although not a major source (8%) for FY 2013-14, government grants continue to be an important and significant revenue source for financing various capital projects and major infrastructure for Putnam County. For FY 2014, it is anticipated that the County will receive in excess of \$8 million from various federal and state agencies for funding Transportation, the Regional Wastewater System, Emergency Management and economic development projects.

State Revenue



State Revenue Sharing is projected to remain relatively flat although a very slight decrease is anticipated in 2014. As the graph reflects above, state revenue as a whole has continued to drop over the last four fiscal years, but that trend is improving as reflected in actual 2012 figures and projected 2014.

Gas Taxes

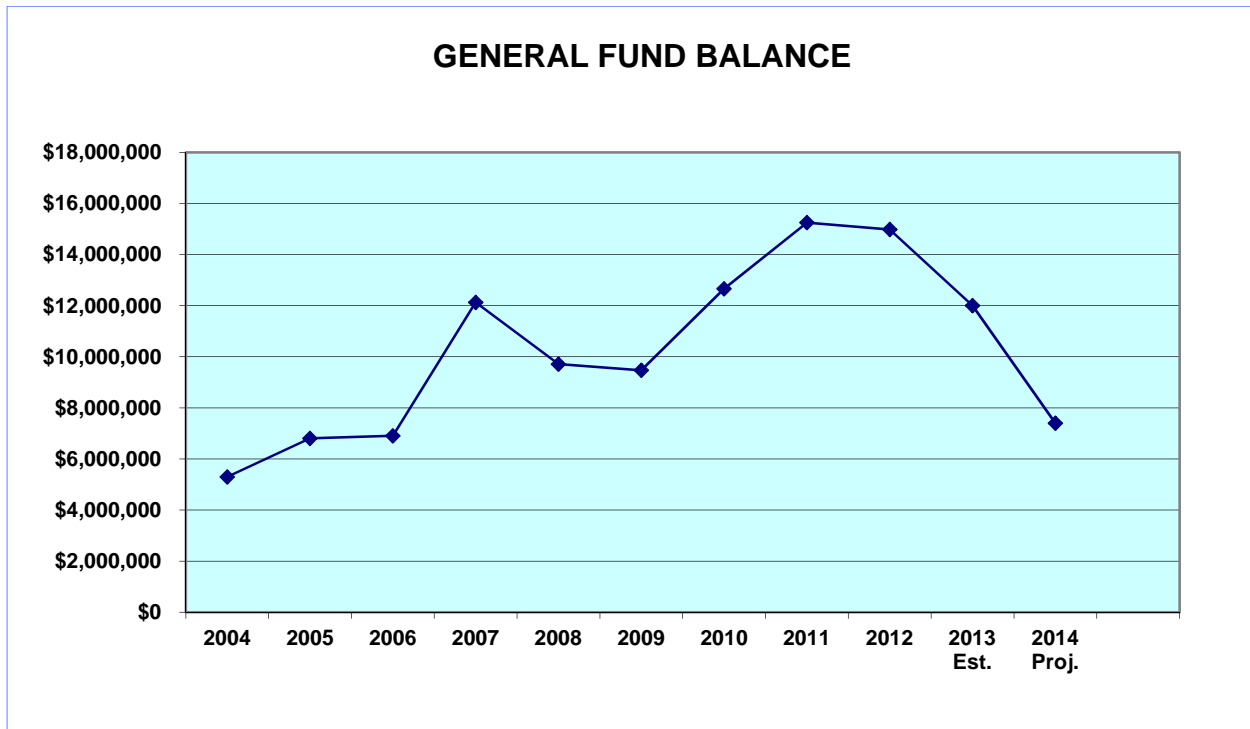
	FY 10	FY 11	FY 12	FY 13	FY 14
	Actual	Actual	Actual	Actual	Budgeted
Local Option Gas Tax	1,649,913	1,481,662	1,399,203	1,420,244	1,444,638
Constitutional Gas Tax	1,269,166	1,248,514	1,209,702	1,170,134	1,184,016
County Gas Tax	554,046	544,895	523,706	517,309	521,892
Ninth Cent Gas Tax	274,671	341,106	322,006	321,896	322,259
Total Gas Taxes	\$ 3,747,796	\$ 3,616,177	\$ 3,454,617	\$ 3,429,583	\$ 3,472,805
		-3.5%	-4.5%	-0.7%	1.3%

The Board of County Commissioners levies a ninth cent gas tax, which is a 1 cent tax on gasoline and diesel fuel and a 6 cent local option tax on all fuel to fund the operations of the Public Works Road and Bridge department. The 1 cent tax originally applied only to diesel fuel. However, in the summer of 2009, the Board passed a resolution levying the ninth cent gas tax on gasoline beginning January 2010. This new gas tax on gasoline accounts for the increase in gas tax revenue for FY 2010 and FY 2011. The County also passed a resolution to levy the 5 cent second local option gas tax beginning in 2010 which produces an additional \$938,000 per year. This tax can only be used for capital expenditures and is therefore accounted for in the Road Capital Projects Fund. The other gas taxes listed above are

generated by the state and are also used to fund the Public Works department. Although the gas taxes as a whole have been decreasing the last two years, we believe this has leveled off and should begin to increase during FY 2014.

General Fund Balance

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



Expenditure Considerations

As approved by the Board and recommended by the Budget Review Committee, the following actions and considerations are reflected in the FY 2014 Budget:

- a. In order to balance the Budget and maintain current staffing levels, NO pay increases are to be given.
- b. A continuation of the Experience Pay program.
- c. Suspension of the Career Advancement Compensation Program continues for another year.
- d. No new departmental positions within the County.
- e. Retaining the unbudgeted Reserve (“Rainy day fund”) to the level of 10% of General Fund Revenues.

- f. Limitation of capital/one-time expenditures.
- g. No increases in total operating expenses for all departments other than grant funded projects.

The second-largest operating (non-capital) budget, Sanitation/Waste Management (an Enterprise Fund), was balanced with a modest increase in the Special Assessment. It increased from \$219 to \$250 and is assessed annually to all homeowners in the unincorporated areas of the County. The commercial Tipping Fee rate of \$44 remains the same. These fees and assessments represent the primary sources of revenue for the Sanitation Fund and are required to cover operating costs, debt service, required capital improvements and contractor and maintenance costs.

Two Capital Projects Funds, the East Putnam Water/Wastewater Projects Fund, and the Better Place Plan Projects Fund, are continuing for FY 2014 and are funded at \$11.2 million and \$6.6 million respectively for next year's construction activities.

The majority of the remaining funds have decreased slightly due to limiting financial resources and unanticipated revenue increases.

Capital Improvement Budgets

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

The total APPROVED Capital Expenditures budget (all types) of \$29.4 million is approximately 21% more than the amount approved in the previous year's budget, with funding of approximately \$18.9 million anticipated from grants/loans. The significant increase is due primarily to construction of the East Putnam Regional Wastewater System and FDOT funded road projects. The Capital Budget also includes the initial funding of \$3,000,000 for architectural design and related services for the expansion of the County jail.

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

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 \$65 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.

Conclusion

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

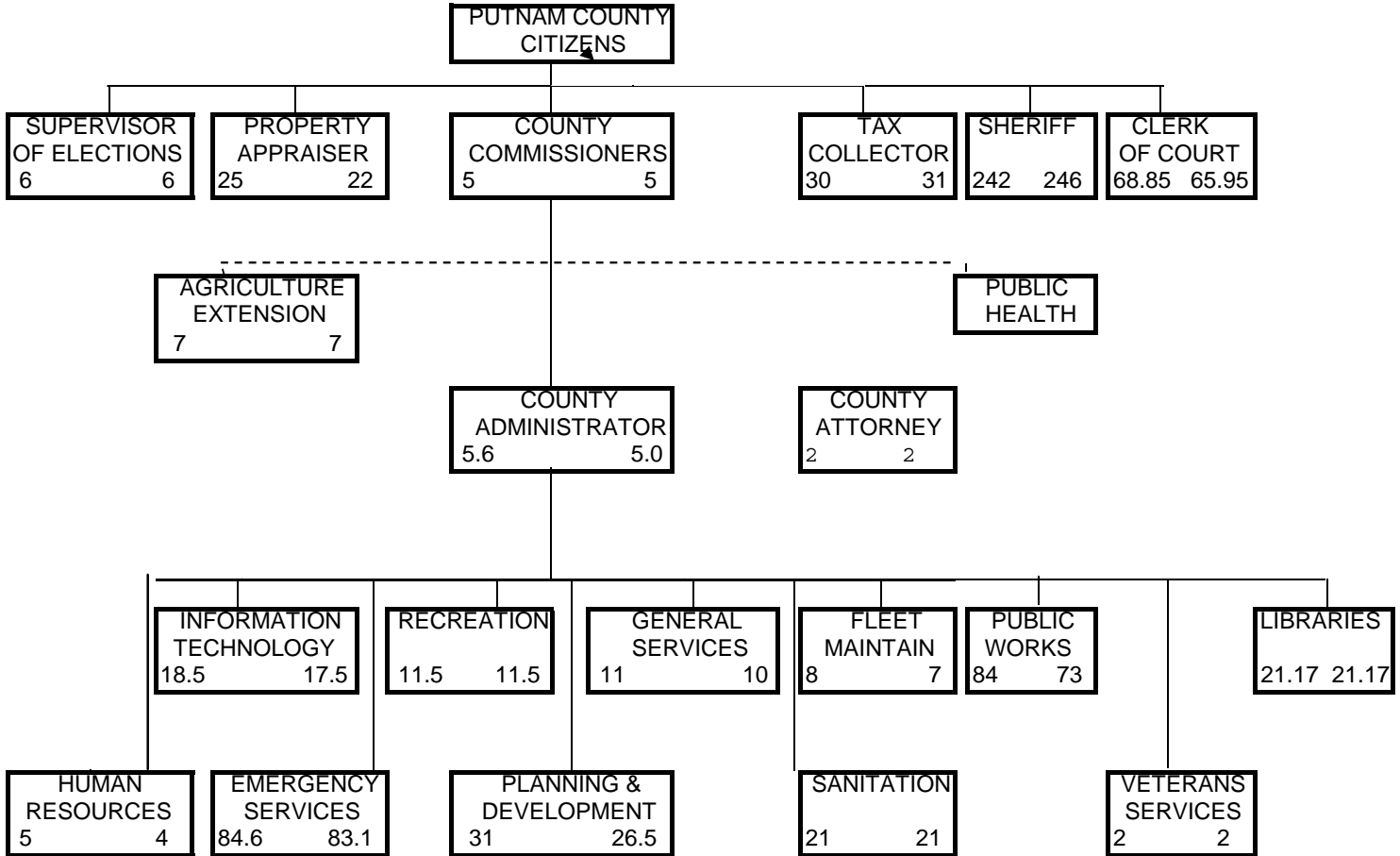
Preliminary projections for FY 2014-15 indicate that additional spending cuts or additional revenues may be needed to provide for a balanced budget. We must continue to seek opportunities to operate more efficiently and lower costs. The County must ensure adequate resources to finance current operating costs, maintain and repair existing infrastructure, provide for new infrastructure when needed and provide for an adequate level of reserves.

Respectfully Submitted,

Rick Leary
County Administrator

Michael E. Anderson, CPA
Deputy Administrator/Budget Officer

ORGANIZATION CHART



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

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

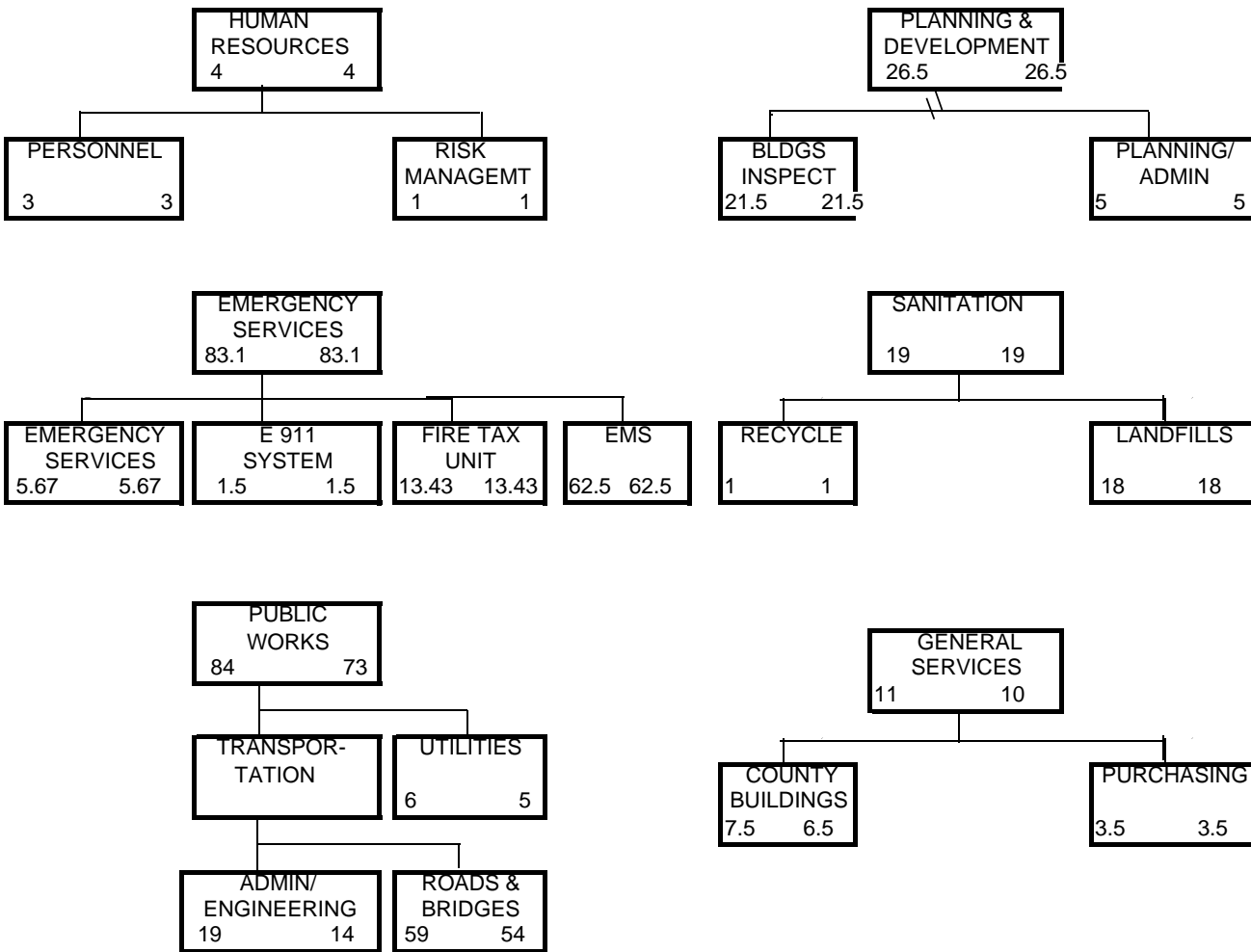
Numbers in above boxes equate to authorized Full Time Equivalent (FTE) employees at the beginning of the Fiscal Year:

Lower Left - Fiscal Year 2012-13
Lower Right - Fiscal Year 2013-14

Total FTE = 666.32
Total FTE = 666.72

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 2012-13; Fiscal Year 2013-14 FTE's in the lower right.

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

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

It is recognized that the basic long-term mission of any local government is to guard the public welfare and maintain and/or improve the quality of life for its citizenry by providing the most efficient, best quality public services within funding constraints. It is also basic, that government should strive to limit 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 74,052 (2011 estimate). 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 was increased in FY 2010 from \$172.00 to \$219.00 per household due to increased operating costs from a new Waste Pro, Inc. collection and recycling contract. The rate is proposed to increase to \$250.00 for FY 2014 in order to fund certain required capital improvements (landfill development).

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Residential growth represents almost **90%** of our County's tax base growth in the last 10-12 years. Although the Homestead Exemption in Florida is extremely popular, one effect here is that approximately 30% of owners of mobile homes in our County pay no property taxes; while the remainder pay an average of only \$145 per year. To compound this situation, the recent Property Tax Reform legislation passed during the 2007 Special Session resulted in a loss of Ad valorem taxes of over \$3,000,000 for FY 2007-08 and an additional \$520,000 in FY 2008-09. The economic conditions have continued to take a toll as property values have continued to decrease (-3% in 2010, -6% in 2011, -6% in 2012, -5.7% in 2013 and about -1% for 2014). 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.

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

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

1). Improve County services while minimizing taxes.

*The FY 2013-14 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.

(Continued Next Page)

6.) Aggressively encourage Economic Development in the County.

*The Board of County Commissioners established an Economic Development Fund in FY 97 which 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 two years service to the County a bonus of \$400, which increases in \$100 increments with the number of years of service. The employee must receive a satisfactory or higher rating on his/her annual performance evaluation, which is given on their anniversary date of employment. This benefit was extended again in FY 2014.

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 State-imposed Property Tax Reform. Revenues are again not adequate to fund this employee benefit for 2014.

*For FY 2013-14, no new positions have been added and no COLAs or merit increases have been granted as revenues continue to decline.

*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, the majority 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 from other fund’s excess revenues (particularly when a fund is no longer needed and is therefore “closed out”). Also may receive funds as directed by the State such as funds in excess of “debt service” requirements or State “Racing Monies” currently in the General Fund.

SPECIAL REVENUE FUNDS

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

(Continued next page)

CAPITAL PROJECTS FUNDS

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

Relationship to other Funds: The Transportation Fund has been a major source of funding for Road Projects, while the General Fund (or grants) has been the major source for other projects. The Better Place Plan Projects Fund (Funded by a one-cent surtax) is in a position to contribute the majority of dollars for all types of projects in the future, 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** Property Appraiser (by law) certifies County's taxable property value on or before July 1. No later than July 15 (again, by law), a **BALANCED** Tentative Operating Budget (which includes Capital) is submitted to BOCC by the Budget Officer.
- Prior to the end of July, BOCC must adopt **non-Ad valorem special assessments** (i.e., Waste Management) and **proposed Millage Rates** for the upcoming Fiscal Year.
- August** Final Budget Review Committee follow-up meetings conducted as necessary. Department Heads, Constitutional Officers, and outside agencies to be notified of Budget Review Committee's Recommendations. Unresolved Budget issues brought to BOCC for input or final BOCC recommendation.
- Property Appraiser issues TRIM (property tax) notice to property owners which also notifies them as to the Tentative Budget and Millage public hearing date, location and time which by law must take place the first part of September.
- September** At first meeting in September, after 5:00 p.m. (by law), BOCC conducts Public Hearing to adopt **Tentative Millages and Budget**. Input from the public (citizens) is also invited. Budget is revised, if appropriate, as per BOCC directives after public input.
- At second meeting in September, again after 5:00 p.m., BOCC conducts Public Hearing to adopt **Final Millages and Budget** which has been advertised to the public in the newspaper in a form and on a date as prescribed by the State. After public input, BOCC approves **Final Millages and Budget**. **Approved** Final Operating and Capital Budget distributed to Department Heads. Constitutional Officers and outside agencies are notified of final BOCC approved funding.

PUTNAM COUNTY, FLORIDA

OTHER BUDGET FACTORS

BUDGET AMENDMENTS

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

OTHER FINANCIAL POLICIES IMPACTING THE BUDGET

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

The Reserve for Contingency in the General Fund is **normally** budgeted 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 2013-14**

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).

(Continued Next Page)

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

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

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

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

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

BUDGET GUIDELINES

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

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

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

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

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

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

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

(Continued Next Page)

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

- a. Across-the-board percentage
- b. Across-the-board lump sum payments
- c. Merit increases subject to Section II F of Position Classification and Salary Plan Rules (PCSPR)
- d. Fringe Benefits -- i.e. medical insurance
- e. Promotional increases subject to Section II G of PCSPR
- f. Experience Pay – Lump sum based on years of service and satisfactory evaluation
- g. Adjustment of 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 annual financial reporting.

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

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2013-14 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 2013-14 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 2013-14, the official tax base provided on July 1st (about 1% lower than last year) was insufficient to adequately fund the anticipated budget requirements without a millage increase. Therefore, it is necessary to increase the millage from 8.5765 mills to 8.9000 mills, a modest increase of 3.77%. **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 2013-14 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 2010-11. As a result, budget amounts for the year were conservatively estimated, falling between estimates and trend projections. When actual receipts exceeded DOR's projections, it was decided to return to using the DOR estimate for subsequent fiscal year budgets. State Revenue Sharing for Putnam County decreased for FY's 1999-00 and 2000-01 due to a reduction in State Intangible Taxes, the primary State revenue source for State Revenue Sharing Funds. The State Legislature's decision to practically eliminate the Intangible

(Continued Next Page)

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

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

LICENSES and PERMITS / CHARGES for SERVICES / FINES and FORFEITURES

Two year historical trends are normally used in these revenue categories modified by any approved fee changes or other significant changes. With the repeal of Impact Fees during FY 1996-97, permit revenues have slowly increased, although Mobile Home permits have not returned to the pre-Impact Fee level. Since FY 1997-98, actual revenues have been erratic for no apparent reason and budget projections have gone up and down accordingly, usually based on the most recent 18-24 month trends. An increase in the permit fee schedule was approved for FY 2003-04 and the budget established accordingly. The FY 2013-14 fee estimates are based on the trends since the new fee schedule took effect. Impact Fees were re-established in FY 2006-07 but put on hold in FY 2010-11. There are no expenditures budgeted for FY 2013-14 as it is anticipated that all available funds will have been spent.

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

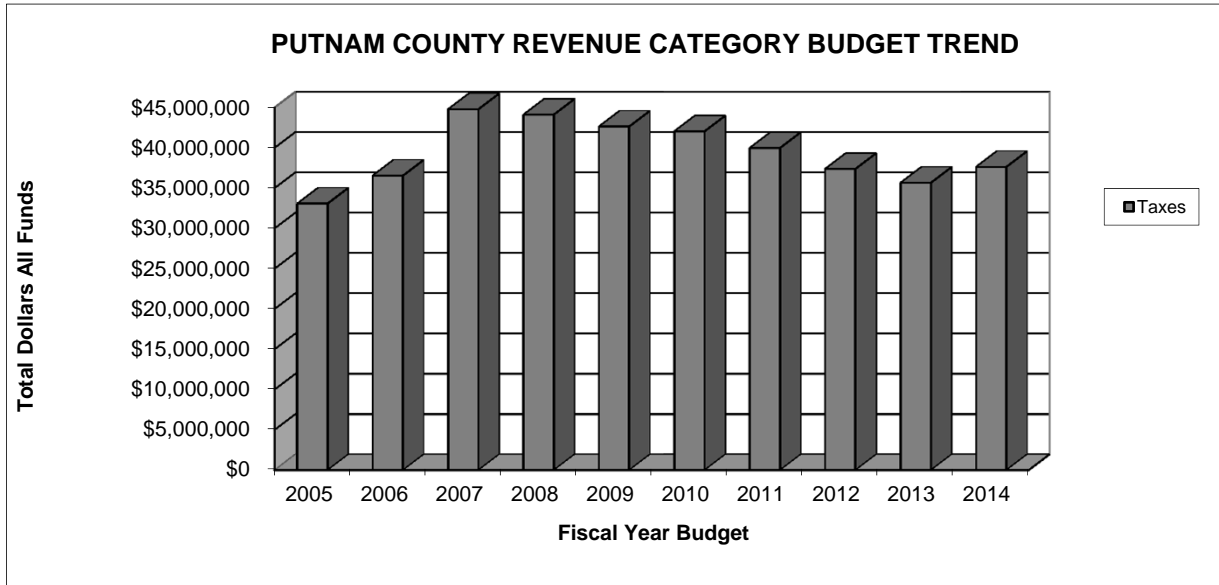
In this category, revenue estimates are generally based on historical trend data, and approved modifications to charges. Investment interest, which is grouped under "Miscellaneous Revenues", is adjusted as interest rates and projected investment balances change.

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. Assessments for FY 2013-14 are projected to be increased from \$219.00 to \$250.00 per household per year to cover necessary landfill expansion and new cell development. 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.

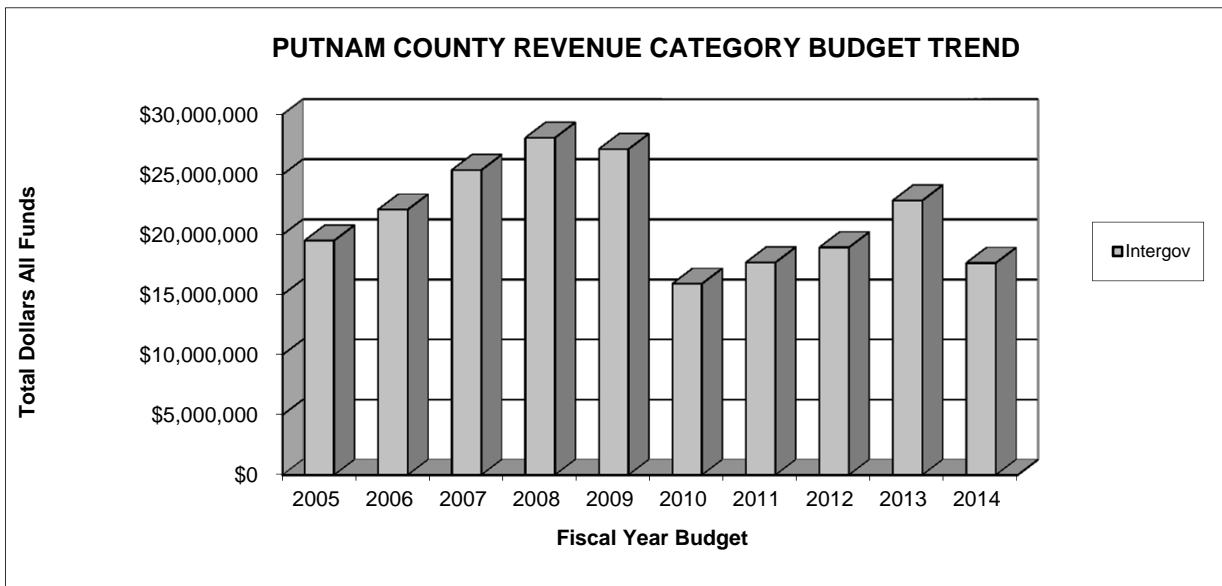
See Section B for further detail on budgeted revenues. In addition, other revenue detail can be found in **Section C** under particular Departments by Fund.

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2013-14
BUDGET**

REVENUE TRENDS



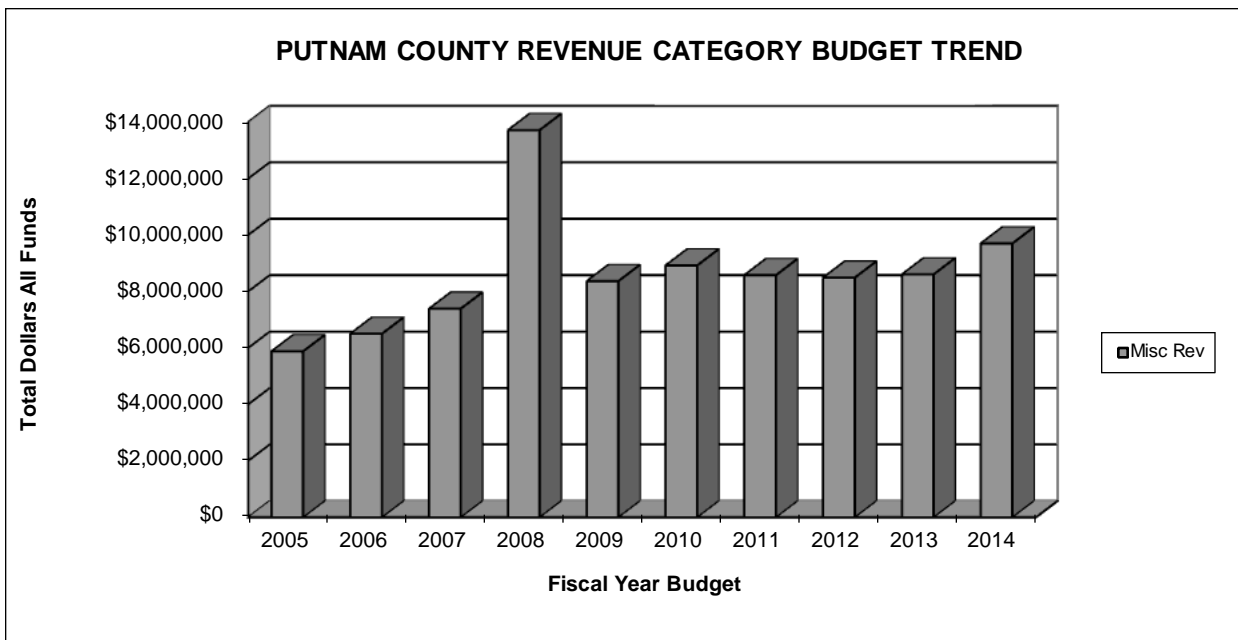
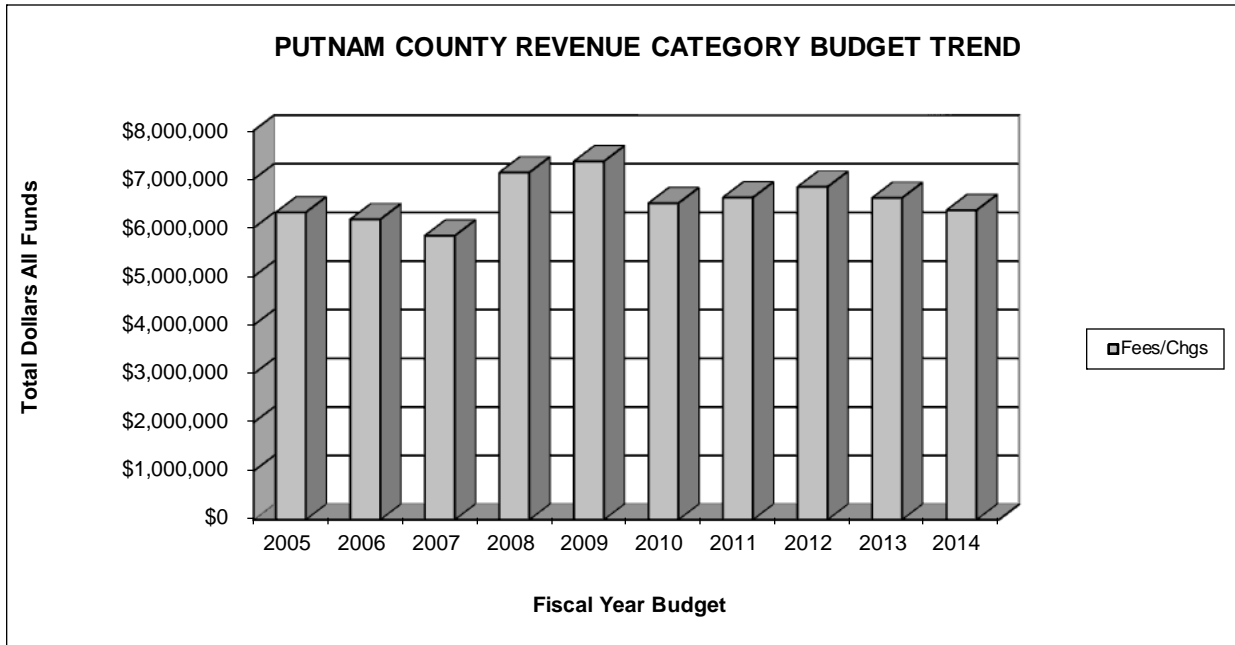
Comment: This category includes Ad Valorem (Property) taxes, Local Option Gas Tax, Local Government Infrastructure Surtax, and Communications Services Tax. The large increase in FY 2006-07 was primarily due to increased Ad Valorem Taxes. Subsequent year decreases resulted from State-mandated reductions 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 changes shown are primarily a result of changes in State and Federal Grants.

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2013-14
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 2013-14 beginning October 1, 2013.

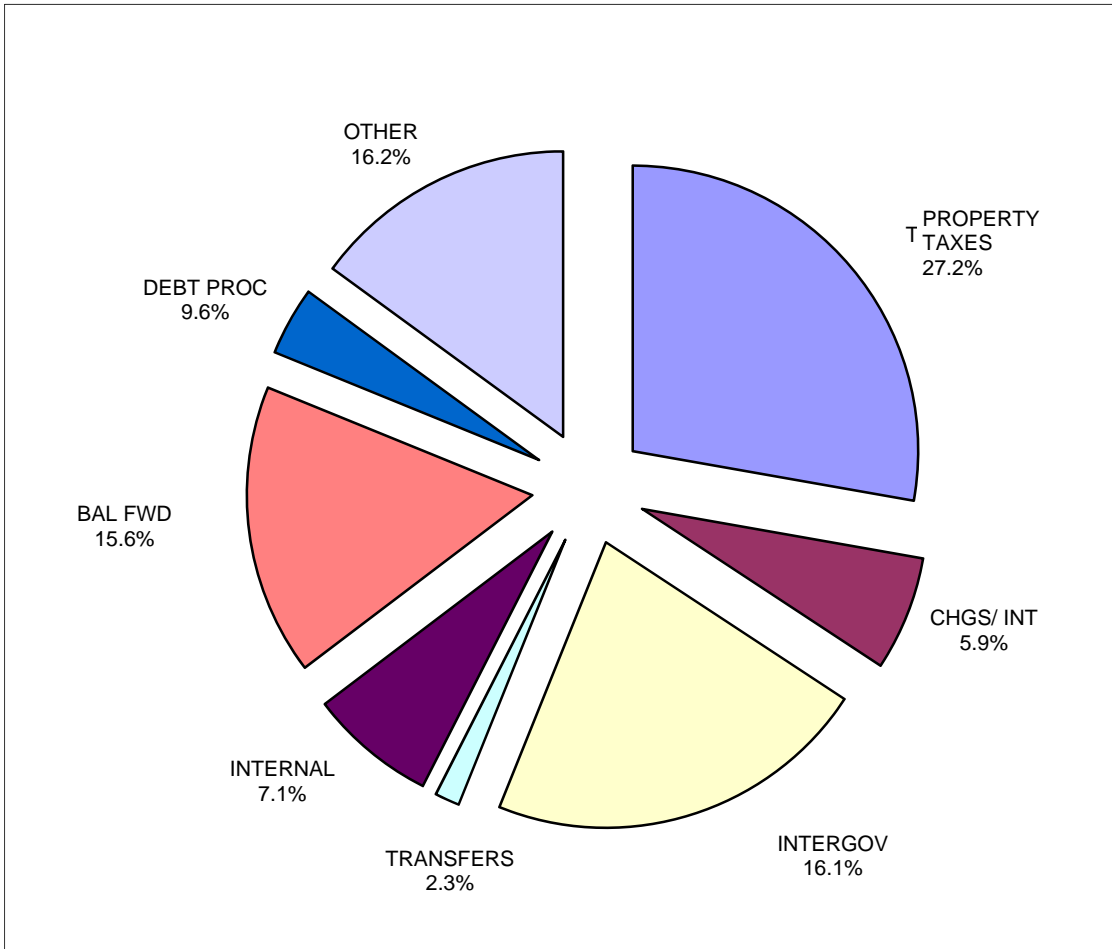
Brief definitions of the titles used can be found in the Glossary of Terms at Section E of this document.

WHERE THE MONEY COMES FROM

PUTNAM COUNTY OF FLORIDA FISCAL YEAR 2013-14

Property Taxes for the 2013-14 continue to represent the largest single source of funds for the County's budget at 27.2% of total revenue. Intergovernmental Revenue is second although it decreased by 5.7% from FY 2012-13 due to fewer available Federal and State grants. The "Balance Forward" (Fund Balance Appropriation) from FY 2012-13 also continues to increase as general revenues decline. The Budget increased as a whole primarily because of state mandated increases and Regional Waste-water capital construction (landfill cell development) requirements.

The relative share of sources of funds for Fiscal Year 2013-14 is shown below:

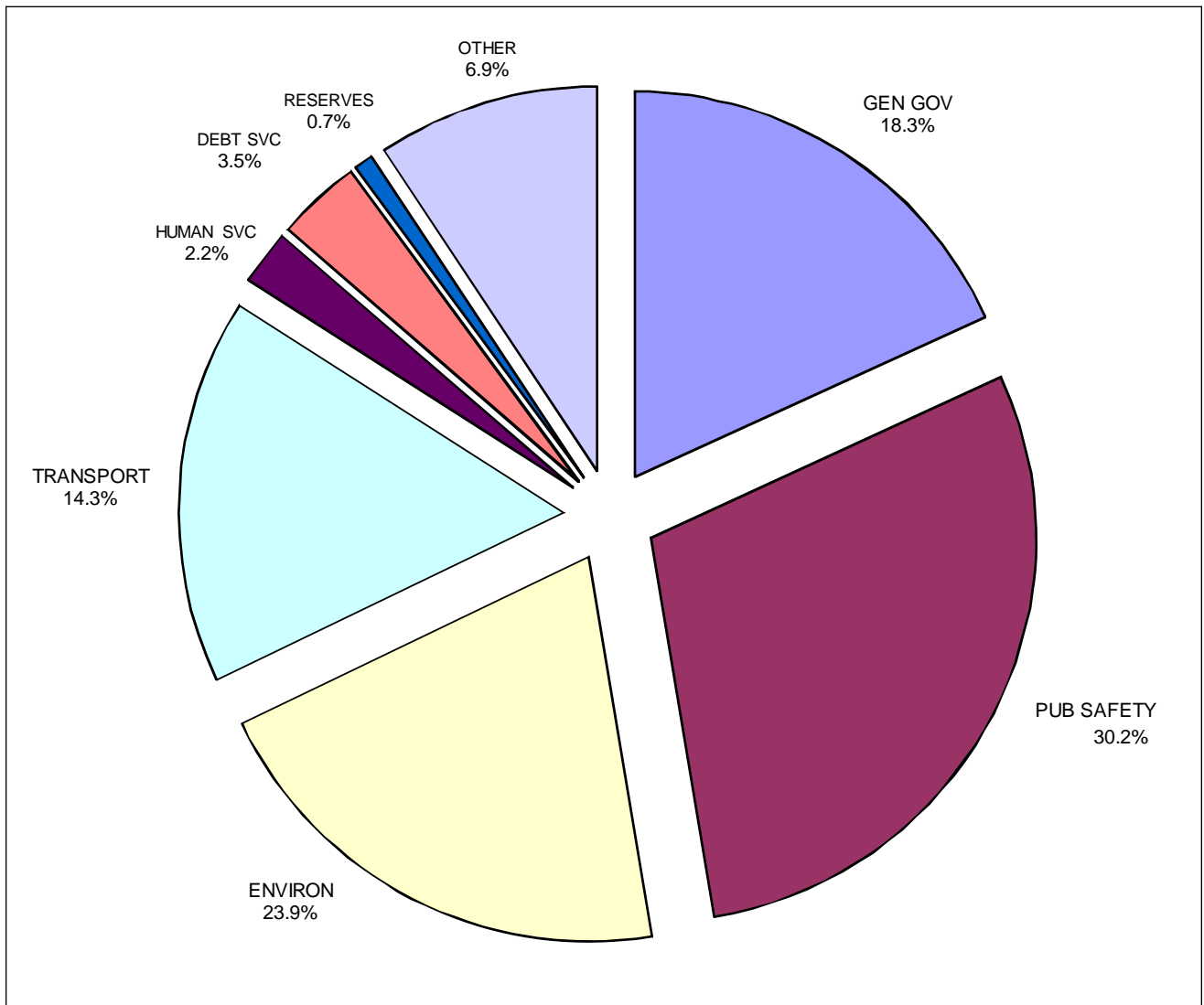


WHERE THE MONEY GOES

PUTNAM COUNTY OF FLORIDA FISCAL YEAR 2013-14

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 (30.2%). However, the Environmental category still requires a significant percentage of funds due to the Regional Water and Wastewater Project and the developmental and maintenance costs at the Landfill. The Transportation Fund expenditures did decrease by 1.9% for FY 2013-14 while the remaining categories maintained their relative levels of expenditure activity for the new year. The County is expecting to receive a lesser amount of FDOT grants next year.

The relative share of expenditures for FY 2013-14 by functional category is shown below:

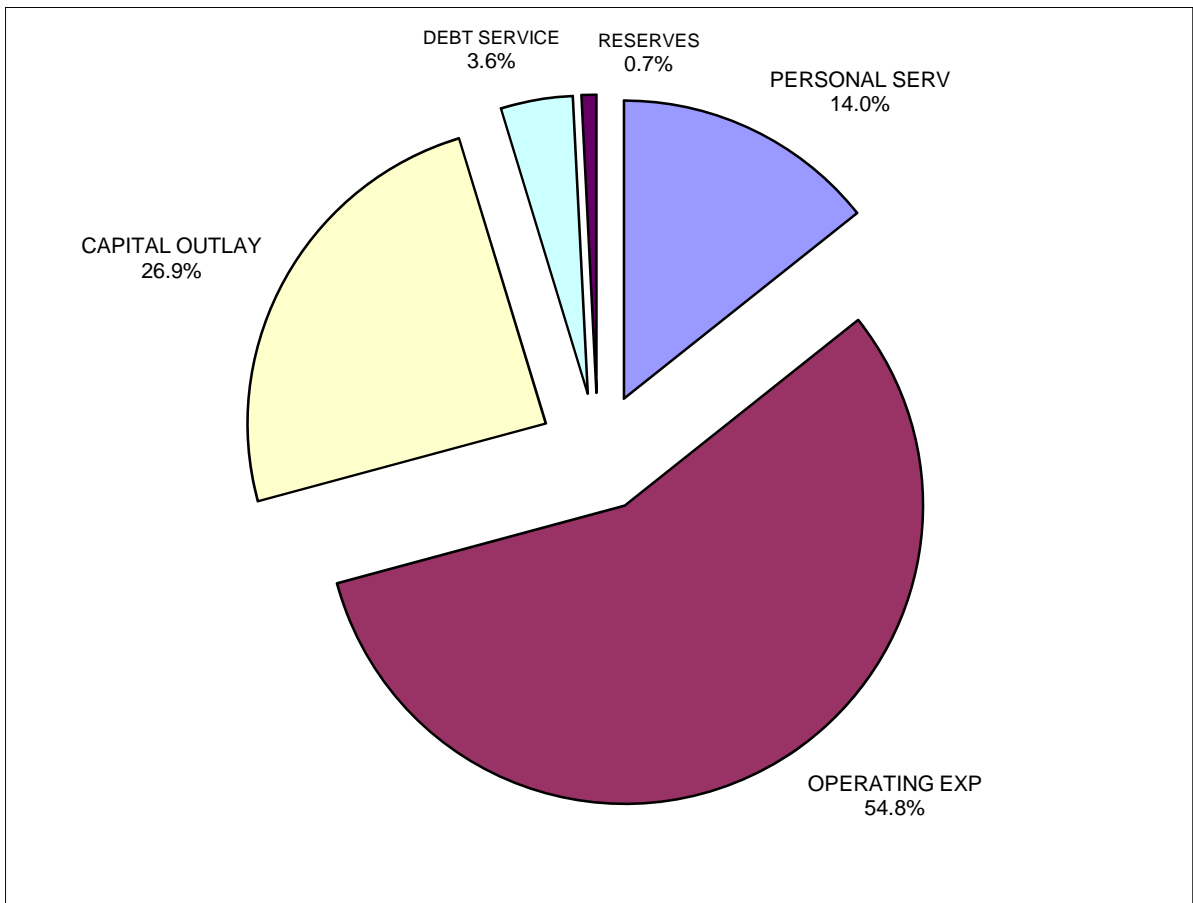


HOW THE MONEY IS USED

PUTNAM COUNTY OF FLORIDA FISCAL YEAR 2013-14

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% (and declining) with Capital Projects/Capital Outlay representing 26.9% and Operating Expenses (54.8%) representing the greatest percentage. The Capital Outlay share is relatively high due to the large Regional Wastewater Project (Fund 408) and the Better Place Plan, which finances a significant portion of the road projects. There are also additional FDOT grants.

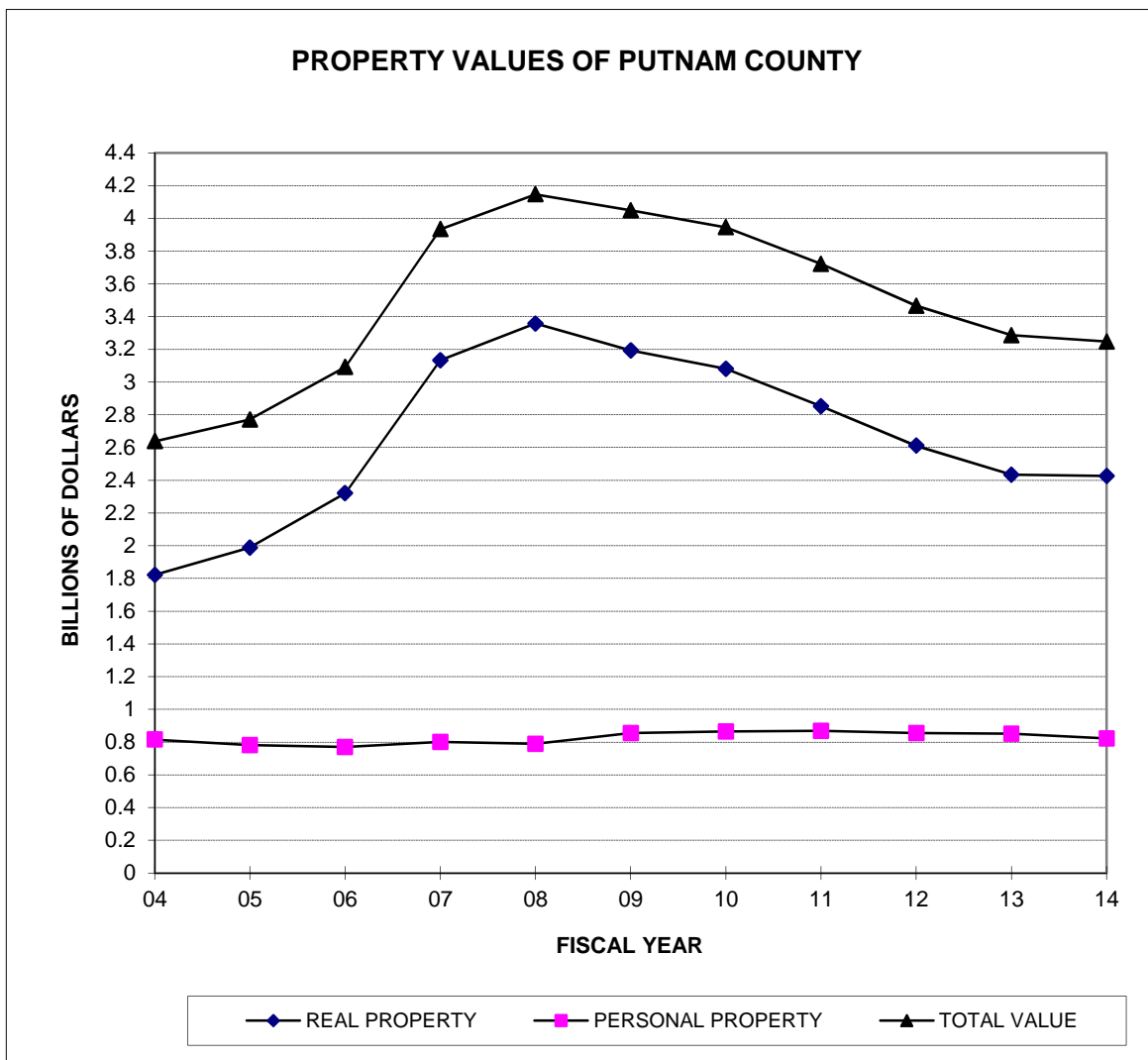
The relative share of expenditures for FY 2013-14 by expenditure classification is shown below:



PROPERTY VALUES

PUTNAM COUNTY OF FLORIDA FISCAL YEAR 2013-14

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. Recent economic conditions have affected the housing market in Putnam County as it has all over the United States. Overall property values throughout Putnam County have decreased by 2.35% in FY 2009, 2.55% in 2010, 5.68% in 2011, 6.86% in 2012, 5.22% in 2013 and an additional 1.17% in 2014. Hopefully, this trend will not continue much longer; indications are the market is improving in neighboring counties.

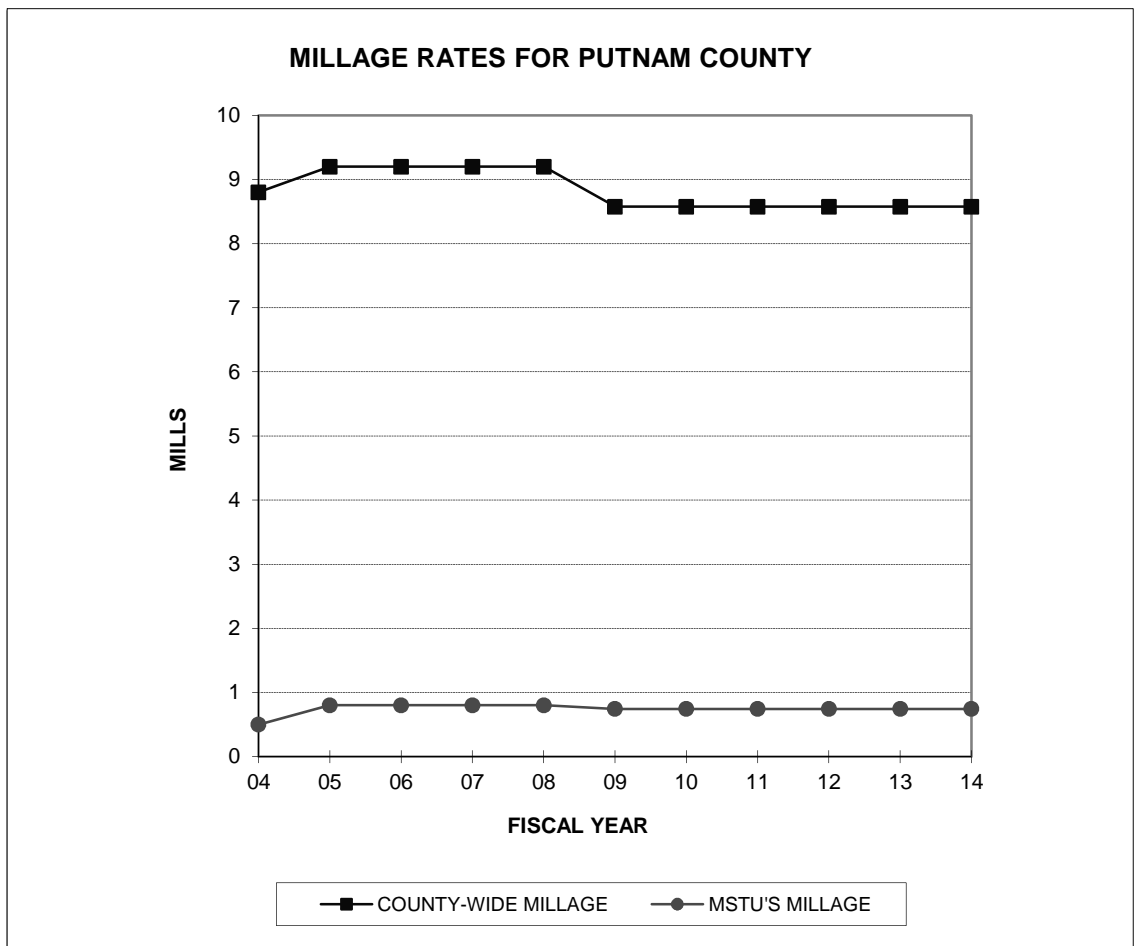


MILLAGE (TAX) RATES

PUTNAM COUNTY OF FLORIDA FISCAL YEAR 2013-14

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

The MSTU millage line currently represents the Fire Tax District which is County-wide except for the City of Palatka. The current rate is 0.7425 which has remained the same since it was set in FY 2008-09.



**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2012-13
BUDGET**

EXECUTIVE SUMMARY

BUDGET TOTAL	Approved, All Funds	\$109,600,677 =====						
PROPERTY TAX RATES	COUNTY - WIDE	8.9000 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	\$3,090,335 -----						
		<table border="0" style="width: 100%;"> <tr> <td style="width: 60%;"></td> <td style="text-align: center;">\$</td> <td style="text-align: center;">%</td> </tr> <tr> <td></td> <td style="text-align: center;">-----</td> <td style="text-align: center;">-----</td> </tr> </table>		\$	%		-----	-----
	\$	%						
	-----	-----						
	General Government	\$20,067,905 18.31%						
	a. Court System	1,085,022 0.99%						
	Public Safety	33,030,661 30.14%						
	Physical Environment	26,217,851 23.92%						
	Transportation	15,708,313 14.33%						
	Economic Environment	1,185,948 1.08%						
SUMMARY OF SERVICES	Human Services	2,464,627 2.25%						
	Culture and Recreation	1,993,285 1.82%						
	Debt Service	3,785,359 3.45%						
	Total Functional Appropriations	----- \$105,538,971 96.29%						
	Transfers Out	2,499,054 2.28%						
	Internal Services	751,557 0.68%						
	Reserves	811,095 0.74%						
	TOTAL ALL APPROPRIATIONS	----- \$109,600,677 =====						

BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY FISCAL YEAR 2013-14 BUDGET

Executive Summary – FY 2013-14 Total Operating Budget

The Putnam County Board of County Commissioners' **\$109,600,677** Total Budget (all Funds combined) for Fiscal Year 2013-14 is **up \$5,032,687** from the comparable Fiscal Year 2012-13 Total Budget. A **major increase** (landfill cell development) is planned for the **Sanitation Fund Budget** financed by an increase in the annual special assessment. Increases/decreases in other Fund categories are more or less balanced out. Some specifics:

(1) The General Fund shows an increase in Ad Valorem taxes as a result of a small increase in the millage rate (3.7%) to fund state mandated increases (FRS rates and Medicare increases).

(2) A \$2 million increase in the Capital Projects Fund to accommodate the initial architectural and engineering phase of the County Jail Expansion project.

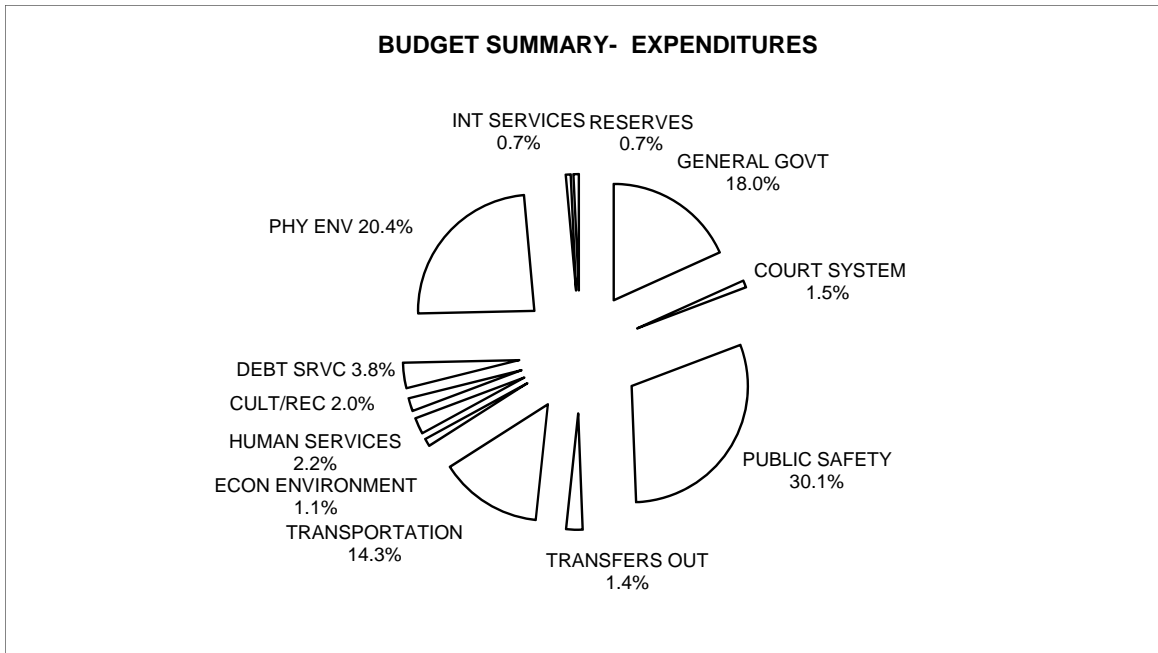
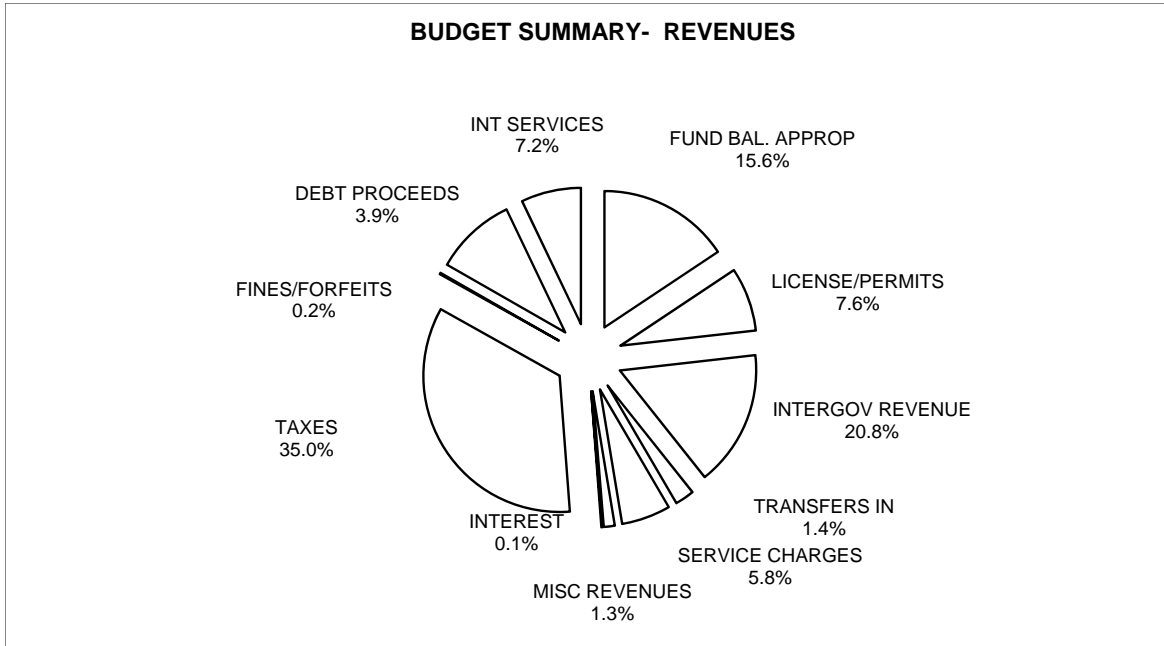
The **General Fund**, the **largest** of the County's Operating Funds, totals \$45,100,844 or 41.2% of the Total. The **Sheriff's Department** is the **largest department** funded through the General Fund, and totals \$18.7 million or 41.4% of the total General Fund budget. Also within the General Fund is County Welfare Services at \$2.3 million and Emergency Medical (Ambulance) Services at over \$5.2 million. For FY 2013-14, the next largest fund at \$14.6 million is the **Waste Management or Sanitation Fund** followed by the **E. Putnam Water/Sewer Capital Projects Fund** at \$11.2 million. The **Transportation or Public Works Fund, a separate Fund** ("Special Revenue") from the General Fund, totals about \$5.45 million. Other more significant Fund budgets are: **Fire Services** (Fire Tax Unit) at \$3.3 million, and **County Insurance** (Group Insurance and Risk Management) totaling over \$8.79 million.

For FY 2013-14, the Board of County Commissioners did not approve a pay adjustment for employees (approximately six years in a row). Elected Constitutional Officers, as determined by separate State law, received no increases. There was no significant change in **County staffing**. The **Experience Pay** program (a flat amount based on the number of years (over 2) in County service and the receipt of a Satisfactory or higher annual evaluation) was again funded for the new year, but the **Career Advancement Compensation program** (an increase in base salary of one to three percent dependent upon an employee's annual evaluation) has not been funded since FY 2007-08 due to the Ad Valorem Tax reductions and potential additional tax reductions in coming years.

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 2013-14 Fiscal Year. Please see the Glossary for further explanation of the categories shown below.



**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2013-14 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	\$27,503,983		\$2,067,928			\$29,571,911
(b) Delinquent Ad Val Taxes	100,000		10,000			110,000
(c) Sales and Use Taxes		1,767,547		215,000		1,982,547
(d) Communications Services Tax	391,638					391,638
2. Licenses and Permits	357,250	3,600		39,000	7,891,550	8,291,400
3. Intergovernmental Revenues	7,203,483	2,162,408	182,087	3,795,977	70,588	13,414,543
4. Charges for Services	3,978,000	30,000	6,500	384,400	1,966,435	6,365,335
5. Fines and Forfeitures	37,900			136,350		174,250
6. Miscellaneous Revenues	422,780	21,975	2,500	505,800	232,500	1,185,555
(a) Interest	36,000	6,150	3,250	33,400	40,500	119,300
7. Other Financing Sources						
(a) Transfers (in)	440,000	906,905		266,947	652,952	2,266,804
(b) Debt Proceeds				3,057,000	4,500,000	7,557,000
(c) Internal Services						
(d) Fund Balance Appropriation	4,629,810	552,750	1,026,690	6,330,441	943,225	13,482,916
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$45,100,844	\$5,451,335	\$3,298,955	\$14,764,315	\$16,297,750	\$84,913,199
=====						
EXPENDITURES/ USES:						
1. General Government	\$12,209,532					\$12,209,532
(a) Court System	336,441			\$748,581		1,085,022
2. Public Safety	25,820,088		\$3,265,408	945,165		30,030,661
3. Physical Environment	371,116			11,411,835	\$14,434,900	26,217,851
4. Transportation	30,000	5,382,908		553,080		5,965,988
5. Economic Environment	341,628			844,320		1,185,948
6. Human Services	2,464,627			-		2,464,627
7. Culture and Recreation	1,768,046			225,239		1,993,285
8. Debt Service	53,610	38,600		-	1,851,288	1,943,498
9. Other Financing Uses						
(a) Transfers (out)	1,480,756	29,827	33,547	-	11,562	1,555,692
(b) Internal Services	-					
TOTAL EXPENDITURES/ USES	\$44,875,844	\$5,451,335	\$3,298,955	\$14,728,220	\$16,297,750	\$ 84,652,104
10. Reserves for Contingency	225,000			36,095		261,095
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$45,100,844	\$5,451,335	\$3,298,955	\$14,764,315	\$16,297,750	\$84,913,199
=====						

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					\$29,571,911
(b) Delinquent Ad Val Taxes					110,000
(b) Sales and Use Taxes		\$5,549,959		5,549,959	7,532,506
(c) Communications Services Tax					391,638
2. Licenses and Permits					8,291,400
3. Intergovernmental Revenues		4,224,057		4,224,057	17,638,600
4. Charges for Services				-	6,365,335
5. Fines and Forfeitures					174,250
6. Miscellaneous Revenues	218,500		8,000	226,500	1,412,055
(a) Interest	350	8,500	4,650	13,500	132,800
7. Other Financing Sources					
(a) Transfers (in)		0	232,250	232,250	2,499,054
(b) Debt Proceeds		3,000,000		3,000,000	10,557,000
(c) Internal Services			7,773,328	7,773,328	7,773,328
(d) Fund Balance Appropriation	136,430	2,000,000	1,531,454	3,667,884	17,150,800
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$355,280	\$14,782,516	\$9,549,682	\$24,687,478	\$109,600,677
EXPENDITURES/ USES:					
1. General Government			\$7,804,763	7,804,763	\$20,014,295
(a) Court System					1,085,022
2. Public Safety		\$3,000,000		3,000,000	33,030,661
3. Physical Environment				0	26,217,851
4. Transportation	5,000	9,698,725		9,703,725	15,669,713
5. Economic Environment					1,185,948
6. Human Services					2,464,627
7. Culture and Recreation				0	1,993,285
8. Debt Service	350,280	1,583,791		1,934,071	3,877,569
9. Other Financing Uses					
(a) Transfers (out)	0	500,000	443,362	943,362	2,499,054
(b) Internal Services			751,557	751,557	751,557
TOTAL EXPENDITURES/ USES	\$355,280	\$14,782,516	\$8,999,682	\$24,137,478	\$108,789,582
10. Reserves for Contingency	0	0	550,000	550,000	811,095
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$355,280	\$14,782,516	\$9,549,682	\$24,687,478	\$109,600,677

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2013-14 BUDGET**

REVENUE AND EXPENDITURE BUDGET SUMMARY

<u>FUND</u>	<u>FUND #</u>	<u>MILLAGE RATE</u>	<u>TOTAL REVENUE</u>	<u>INTERFUND TRNSF IN</u>	<u>CASH FORWARD</u>	<u>TOTAL EXPENDITURE</u>	<u>INTERFUND TRNSF OUT</u>	<u>RESERVES</u>
*** GENERAL FUND ***	001	8.9000	\$45,100,844	440,000	\$4,629,810	\$45,100,844	\$1,480,756	\$225,000
*** SPECIAL REVENUE FUNDS ***								
TRANSPORTATION	101		\$5,451,335	906,905	\$552,750	\$5,451,335	\$29,827	
FISHING	114		109,500		69,700	\$109,500		5,000
FIRE TAXING UNIT (MSTU)	118	0.7425	3,298,955		1,027,226	\$3,298,955	33,547	
LAW ENFORCEMENT TRUST	119		65,000		45,000	\$65,000		
LAW ENFORCEMENT EDUCATION	120		28,000		5,600	\$28,000		1,500
COURT IMPROVEMENT	122		413,250		262,650	\$413,250		
DRIVER'S EDUCATION	124		50,000		24,550	\$50,000		
ARTICLE V COURT SUPPORT	125		131,838		49,688	\$131,838		
COURT TECHNOLOGY FUND	126		203,493		127,668	\$203,493		
CRIME PREVENTION	127		34,075		6,000	\$34,075		
E 9-1-1 SYSTEM	130		321,603			\$321,603		
TOURIST DEVELOPMENT	131		250,500		34,500	\$250,500		
COMMUNICATIONS IMPROVEMENT	132		156,127	83,127		\$156,127		
ECONOMIC DEVELOPMENT	133		183,820	183,820		\$183,820		
TRANSPORTATION IMPACT FEES	141		0		0	\$0		
RECREATION IMPACT FEES	142		0		0	\$0		
MISCELLANEOUS GRANTS	160		490,824			\$490,824		
CDBG PROGRAM INCOME	161		10,000			\$10,000		
INTERLACHEN LAKES ESTATES	162		269,000		53,000	\$269,000		2,500
WEST PUTNAM (MSBU)	163		165,875		33,175	\$165,875		
LOCAL HOUSING ASSIST/ SHIP	170		420,000		65,400	\$420,000		20,000
MSBU FUND	175		127,800			\$127,800		7,095
E. PUT WATER/WSTEWAT GR PROJ	408		11,224,820		5,524,020	\$11,224,820		
WASTEWATER UTILITIES	603		48,940		3,290	\$48,940		
WATER UTILITIES	606		33,575			\$33,575		
ILE LAKE ACCESS LOTS TRUST	607		26,275		26,200	\$26,275		
TOTAL SPECIAL REVENUE FUNDS			\$23,514,605	\$1,173,852	\$7,910,417	\$23,514,605	\$63,374	\$36,095

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		355,280		136,430	\$355,280		
TOTAL DEBT SERVICE FUNDS			\$355,280	\$0	\$136,430	\$355,280	\$0	\$0
*** CAPITAL PROJECTS FUNDS ***								
BETTER PLACE PLAN PROJECTS	301		\$6,594,574		2,000,000	\$6,594,574	\$500,000	
ROAD PROJECTS	307		5,187,942			\$5,187,942		
CAPITAL PROJECTS	308		3,000,000			\$3,000,000		
TOTAL CAPITAL PROJECTS FUNDS			\$14,782,516	\$0	\$2,000,000	\$14,782,516	\$500,000	\$0
*** ENTERPRISE FUNDS ***								
WASTE MANAGEMENT	401		\$14,562,919		\$914,881	\$14,562,919	\$10,182	
PORT AUTHORITY	404		178,044		28,344	\$178,044	1,380	
E. PUT. REGION WTR/WASTEWTR	405		1,556,787	652,952		\$1,556,787		
TOTAL ENTERPRISE FUNDS			\$16,297,750	\$652,952	\$943,225	\$16,297,750	\$11,562	\$0
*** INTERNAL SERVICE ***								
FLEET MAINTENANCE	501		\$754,919			\$754,919	3,362	
INSURANCE RESERVE	506		7,169,476	\$52,608	\$1,246,868	\$7,169,476	\$440,000	200,000
RISK MANAGEMENT	507		1,625,287	179,642	284,586	\$1,625,287		350,000
TOTAL INTERNAL SERVICE FUNDS			\$9,549,682	\$232,250	\$1,531,454	\$9,549,682	\$443,362	\$550,000
TOTAL - ALL FUNDS			\$109,600,677	\$2,499,054	\$17,151,336	\$109,600,677	\$2,499,054	\$811,095
TOTAL (LESS TRANSFERS)			\$107,101,623			\$107,101,623		

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 2013-14 BUDGET**

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

<u>COMBINED TOTALS - ALL FUNDS</u>	ACTUAL FY 2010	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	BUDGET FY 2014
REVENUES / SOURCES:					
Property Taxes	\$35,202,651	\$33,374,673	\$31,055,842	\$29,048,707	\$29,681,911
Sales and Use Taxes	6,882,334	7,232,443	7,358,368	7,014,517	7,532,506
Communications Services Tax	553,490	524,067	462,297	515,000	391,638
Licenses and Permits	8,038,985	8,060,938	7,715,404	7,189,251	8,291,400
Intergovernmental Revenues	16,432,911	23,440,601	17,587,455	21,898,343	17,638,600
Charges for Services	7,403,231	7,388,445	7,416,350	6,617,000	6,365,335
Fines and Forfeitures	266,516	167,774	165,975	181,150	174,250
Interest/Misc. Revenues	3,558,494	1,783,149	1,062,199	1,837,102	1,544,855
Debt Proceeds / Financing	173,873	1,570,797	566,234	4,057,000	10,557,000
Transfers (In)	1,307,047	1,560,719	1,514,800	1,461,524	2,499,054
Internal Services	8,028,056	7,949,442	7,633,062	7,511,936	7,773,328
Cash Balances Brought Forward				17,236,460	17,150,800
TOTAL	\$87,847,588	\$93,053,048	\$82,537,986	\$104,567,990	\$109,600,677
EXPENDITURES / USES:					
General Government	\$18,388,469	\$19,042,509	\$18,515,612	\$18,812,227	\$20,014,295
a. Court System	386,690	1,513,010	889,498	1,525,023	1,085,022
Public Safety	29,796,504	31,122,660	30,514,903	30,549,487	33,030,661
Physical Environment	9,351,406	10,083,806	10,698,495	21,436,610	26,217,851
Transportation	7,567,145	11,396,963	11,108,190	16,866,335	15,669,713
Economic Environment	1,094,825	1,452,112	2,976,464	3,927,008	1,185,948
Human Services	1,906,829	2,038,630	2,403,304	2,407,127	2,464,627
Culture and Recreation	2,166,441	6,052,960	1,783,010	2,044,412	1,993,285
Debt Service	3,644,524	5,064,822	3,319,025	3,963,907	3,877,569
Transfers (Out)	1,307,047	1,325,200	1,320,281	1,461,524	2,499,054
Internal Services	1,015,309	1,260,940	1,215,625	767,830	751,557
Reserves for Contingencies				806,500	811,095
TOTAL	\$76,625,189	\$90,353,612	\$84,744,407	\$104,567,990	\$109,600,677
REVENUES - EXPENDITURES	\$11,222,399	\$2,699,436	(\$2,206,421)	\$0	\$0

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2013-14
BUDGET**

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

**COMBINED TOTALS -
ALL FUNDS**

	ACTUAL FY 2010	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	BUDGET FY 2014	5 YEAR AVERAGE
REVENUES / SOURCES:						
Property Taxes	40.1%	35.9%	37.6%	27.8%	27.1%	33.7%
Sales and Use Taxes	7.8%	7.8%	8.9%	6.7%	6.9%	7.6%
Franchise Taxes	0.6%	0.6%	0.6%	0.5%	0.4%	0.5%
Licenses and Permits	9.2%	8.7%	9.3%	6.9%	7.6%	8.3%
Intergovernmental Revenues	18.7%	25.2%	21.3%	20.9%	16.1%	20.4%
Charges for Services	8.4%	7.9%	9.0%	6.3%	5.8%	7.5%
Fines and Forfeitures	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%
Miscellaneous Revenues	4.1%	1.9%	1.3%	1.8%	1.4%	2.1%
Debt Proceeds / Financing	0.2%	1.7%	0.7%	3.9%	9.6%	3.2%
Transfers (In)	1.5%	1.7%	1.8%	1.4%	2.3%	1.7%
Internal Services	9.1%	8.5%	9.2%	7.2%	7.1%	8.2%
Cash Balances Brought Forward	0.0%	0.0%	0.0%	16.5%	15.6%	6.4%
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
EXPENDITURES / USES:						
General Government	24.0%	21.1%	21.8%	18.0%	18.3%	20.6%
a. Court System	0.5%	1.7%	1.0%	1.5%	1.0%	1.1%
Public Safety	38.9%	34.4%	36.0%	29.2%	30.1%	33.7%
Physical Environment	12.2%	11.2%	12.6%	20.5%	23.9%	16.1%
Transportation	9.9%	12.6%	13.1%	16.1%	14.3%	13.2%
Economic Environment	1.4%	1.6%	3.5%	3.8%	1.1%	2.3%
Human Services	2.5%	2.3%	2.8%	2.3%	2.2%	2.4%
Culture and Recreation	2.8%	6.7%	2.1%	2.0%	1.8%	3.1%
Debt Service / Financing	4.8%	5.6%	3.9%	3.8%	3.5%	4.3%
Transfers (Out)	1.7%	1.5%	1.6%	1.4%	2.3%	1.7%
Internal Services	1.3%	1.4%	1.4%	0.7%	0.7%	1.1%
Reserves for Contingencies	0.0%	0.0%	0.0%	0.8%	0.7%	0.3%
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

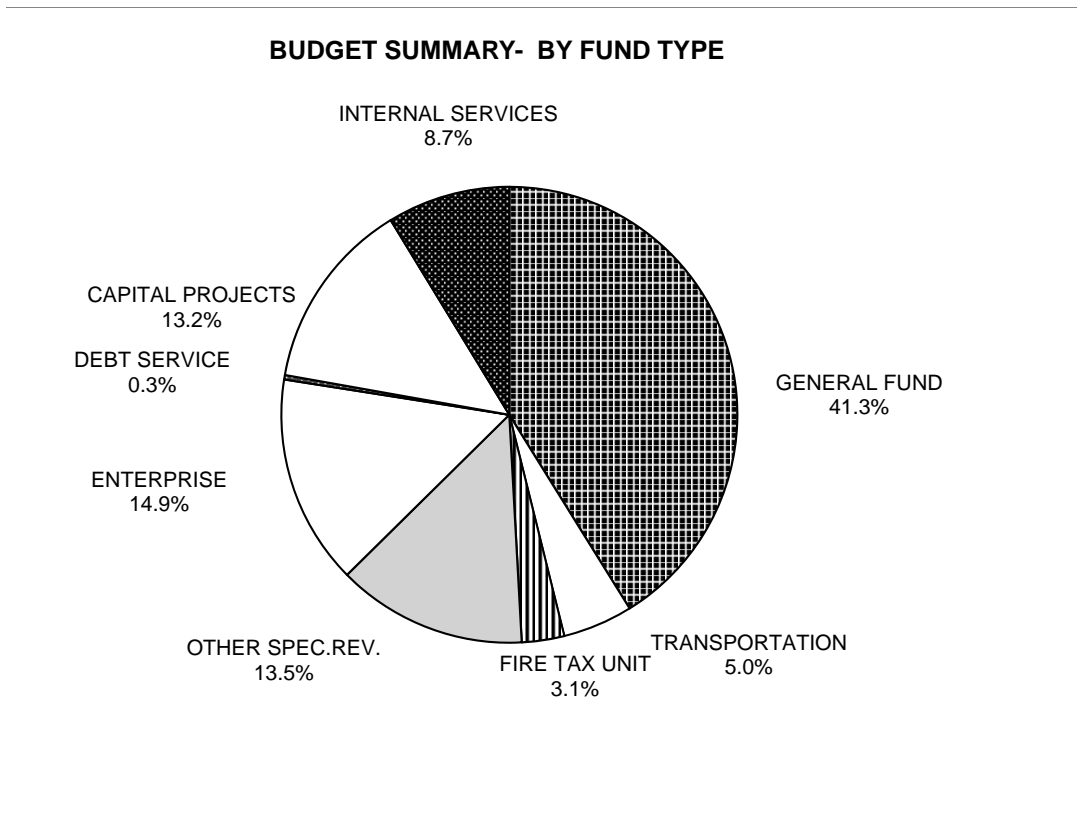
**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2013-14
BUDGET**

**SUMMARY OF
REVENUES BY FUND TYPE**

<u>TOTALS BY FUND TYPE</u>	ACTUAL FY 2010	ACTUAL FY 2011	ACTUAL FY 2012	BUDGET FY 2013	BUDGET FY 2014
TYPE OF FUND(S):					
General Fund	\$47,845,026	\$48,599,749	\$43,189,560	\$43,713,185	\$45,100,844
Transportation Fund	5,611,372	5,428,121	5,255,953	5,328,338	5,451,335
Fire Tax Unit Fund	2,822,660	3,498,409	3,484,413	3,317,542	3,298,955
Other Special Revenue Funds	3,221,082	5,696,301	5,762,900	18,813,404	14,764,315
Enterprise Funds	13,307,048	10,531,018	11,018,457	11,471,756	16,297,750
Debt Service Funds	185,197	360,913	399,897	359,728	355,280
Capital Projects Funds	6,573,141	8,143,322	7,262,427	13,144,169	14,782,516
Internal Service/ Trust Funds	8,282,062	8,095,779	8,370,800	8,419,868	9,549,682
TOTAL	\$87,847,588	\$90,353,612	\$84,744,407	\$104,567,990	\$109,600,677
% OF TOTAL COMBINED BUDGET:					
General Fund	54.5%	53.8%	51.0%	41.8%	41.2%
Transportation Fund	6.4%	6.0%	6.2%	5.1%	5.0%
Fire Tax Unit Fund	3.2%	3.9%	4.1%	3.2%	3.0%
Other Special Revenue Funds	3.7%	6.3%	6.8%	18.0%	13.5%
Enterprise Funds	15.1%	11.7%	13.0%	11.0%	14.9%
Debt Service Funds	0.2%	0.4%	0.5%	0.3%	0.3%
Capital Projects Funds	7.5%	9.0%	8.6%	12.5%	13.4%
Internal Service/ Trust Funds	9.4%	9.0%	9.9%	8.1%	8.7%
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 2013-14
Please see the Glossary for further explanation on fund types shown below.



**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2013-14
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	\$27,603,983		\$27,603,983
Local Half Cent Sales Tax	479,878	1,875,455	2,355,333
Racing Monies	446,500		446,500
Planning & Development Charges		404,250	404,250
Ambulance Charges	3,025,500		3,025,500
Other Fees/Charges	184,182	719,818	904,000
Court Fines	917	3,583	4,500
Other Miscellaneous Revenues	4,908,022	818,947	5,726,969
Debt Proceeds			
Cash Balance Forward	943,282	3,686,528	4,629,810
Total	\$37,592,263	\$7,508,581	\$45,100,844

GENERAL FUND - EXPENDITURES

<u>DESCRIPTION</u>	<u>COUNTY-WIDE</u>	<u>NON COUNTY-WIDE</u>	<u>TOTAL</u>
County Commissioners	\$3,509,075	\$262,500	\$3,771,575
Court Functions	236,441		236,441
Supervisor of Elections	875,000		875,000
Clerk	1,441,409		1,441,409
Property Appraiser	1,653,944		1,653,944
Sheriff	18,658,773		18,658,773
Planning & Development		1,836,816	1,836,816
Ambulance Services (EMS)	5,203,861		5,203,861
Debt Service	53,610		53,610
Other Departments	11,144,415		11,144,415
Reserves	45,842	179,158	225,000
Total	\$42,822,370	\$2,278,474	\$45,100,844

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

(\$5,230,106)	\$5,230,106
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(CONTINUED NEXT PAGE)

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2013-14
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		\$1,444,638	1,444,638
County Ninth Cent Gas Tax	322,259		322,259
State Revenue Sharing	67,266	307,734	375,000
Constitutional Gas Tax	1,184,016		1,184,016
County Gas Tax	521,892		521,892
Other Miscellaneous Revenues	120,667	23,208	143,875
Cash Balance Forward	297,392	1,162,263	1,459,655
Total	\$2,513,492	\$2,937,843	\$5,451,335

TRANSPORTATION FUND - EXPENDITURES

<u>DESCRIPTION</u>	<u>COUNTY-WIDE</u>	<u>NON COUNTY-WIDE</u>	<u>TOTAL</u>
Admin/Engineering/Contracts	\$874,137	\$874,137	\$1,748,274
Road & Bridge Maintenance	1,836,617	1,836,617	3,673,234
Transfers	29,827		29,827
Reserves			
Total	\$2,740,581	\$2,710,754	\$5,451,335

DIFFERENCE - TRANSPORTATION FUND (REVENUES - EXPENDITURES)	(\$227,089)	\$227,088	
---	--------------------	------------------	--

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 \$3,993,771 (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 2013-14
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	\$109,500		\$109,500
Fire Taxing Unit		\$3,298,955	3,298,955
Law Enforce Trust Fund	65,000		65,000
Law Enforce Education Fund	28,000		28,000
Court Improvement Fund	413,250		413,250
Driver's Education Fund	50,000		50,000
Article V Court Support	131,838		131,838
Court Technology Fund	203,493		203,493
Crime Prevention Fund	34,075		34,075
E 9-1-1 System Fund	321,603		321,603
Tourist Development Fund	250,500		250,500
Communications Improvement Fund	156,127		156,127
Economic Development Fund	183,820		183,820
Transportation Impact Fee	0		0
Recreation Impact Fees	0		0
Fire Impact Fees	0		0
Miscellaneous Grants Fund	490,824		490,824
CDBG Program Income	10,000		10,000
Interlachen Lakes Estates MSBU		269,000	269,000
West Putnam MSBU Fund		165,875	165,875
Local Housing Assistance Trust Fd	420,000		420,000
Hurricane Housing Recovery Program	0		0
MSBU Fund		127,800	127,800
E. Putnam Water/Wastewtr Grant		11,224,820	11,224,820
Wastewater Utilities Fund		48,940	48,940
Water Utilities Fund		33,575	33,575
ILE Lake Access Lots Trust Fund		26,275	26,275
ENTERPRISE FUNDS			
Waste Management Fund	10,703,609	3,859,310	14,562,919
Port Authority Fund	178,044		178,044
E. Putnam Water/Wastewtr Utility		1,556,787	1,556,787
Total	\$13,749,683	\$20,611,337	\$34,361,020

(CONTINUED NEXT PAGE)

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2013-14
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	\$109,500		\$109,500
Fire Taxing Unit		\$3,298,955	3,298,955
Law Enforce Trust Fund	65,000		65,000
Law Enforce Education Fund	28,000		28,000
Court Improvement Fund	413,250		413,250
Driver's Education Fund	50,000		50,000
Article V Court Support	131,838		131,838
Court Technology Fund	203,493		203,493
Crime Prevention Fund	34,075		34,075
E 9-1-1 System Fund	321,603		321,603
Tourist Development Fund	250,500		250,500
Communications Improvement Fund	156,127		156,127
Economic Development Fund	183,820		183,820
Transportation Impact Fee	0		0
Recreation Impact Fees	0		0
Fire Impact Fees	0		0
Miscellaneous Grants Fund	490,824		490,824
CDBG Program Income	10,000		10,000
Interlachen Lakes Estates MSBU Fd		269,000	269,000
West Putnam MSBU Fund		165,875	165,875
Local Housing Assistance Trust Fd	420,000		420,000
Hurricane Housing Recovery Program MSBU Fund		127,800	127,800
E. Putnam Water/Wastewtr Grant		11,224,820	11,224,820
Wastewater Utilities Fund		48,940	48,940
Water Utilities Fund		33,575	33,575
ILE Lake Access Lots Trust Fund		26,275	26,275
ENTERPRISE FUNDS			
Waste Management Fund	10,703,609	3,859,310	14,562,919
Port Authority Fund	178,044		178,044
E. Putnam Water/Wastewtr Utility		1,556,787	1,556,787
Total	\$13,749,683	\$20,611,337	\$34,361,020

(CONTINUED NEXT PAGE)

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2013-14
BUDGET**

**REVENUE-EXPENDITURE BUDGET SUMMARY
OTHER FUNDS - NON OPERATING BUDGET - REVENUES**

FUNDS	COUNTY-WIDE	NON COUNTY-WIDE	TOTAL
DEBT SERVICE FUNDS			
County Jail Sinking Fund	0		
1994 MSBU Sinking Fund		355,280	355,280
CAPITAL IMPROVEMENT FUNDS			
Better Place Plan Projects Fund		6,594,574	6,594,574
Road Projects Fund	4,224,557	963,385	5,187,942
Capital Projects Fund	3,000,000		3,000,000
INTERNAL SERVICE/ TRUST FUNDS			
Fleet Maintenance Fund	754,919		754,919
Insurance Reserve Fund	7,169,476		7,169,476
Risk Management Fund	1,625,287		1,625,287
Total	\$16,774,239	\$7,913,239	\$24,687,478

OTHER FUNDS - NON OPERATING BUDGET - EXPENDITURES

FUNDS	COUNTY-WIDE	NON COUNTY-WIDE	TOTAL
DEBT SERVICE FUNDS			
County Jail Sinking Fund	0		
1994 MSBU Sinking Fund		355,280	355,280
CAPITAL IMPROVEMENT FUNDS			
Better Place Plan Projects Fund		6,594,574	6,594,574
Road Projects Fund	4,224,557	963,385	5,187,942
Capital Projects Fund	3,000,000		3,000,000
INTERNAL SERVICE/ TRUST FUNDS			
Fleet Maintenance Fund	754,919		754,919
Insurance Reserve Fund	7,169,476		7,169,476
Risk Management Fund	1,625,287		1,625,287
Total	\$16,774,239	\$7,913,239	\$24,687,478

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

\$0

\$0

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

(\$5,457,195)

\$5,457,195

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2013-14
BUDGET**

REVENUE SUMMARY COMPARISON BY FUND COMMENTS

The 2012-13 original budgets were adjusted during the fiscal year for increases in revenues totaling \$2,714,912 (\$104,567,990 to \$107,282,902), mostly for unanticipated grants.

The difference between Actual 2012-13 revenues (which are unaudited at the time of this Budget document) and the adjusted 2012-13 Budget primarily reflects amounts for Debt Proceeds and reimbursable Grants in several funds which were included in the budget, but not actually realized during the fiscal year.

The primary differences between the FY 2013-14 Budget and the Adjusted FY 2012-13 Budget are: (1) In the General Fund, a small increase (2%) in Ad Valorem Tax revenues as a result of an increase in the millage rate from 8.5765 to 8.9000; (2) Increase in the Sanitation Fund by \$4.8 million as a result in the Special Assessment (\$219 to \$250 per household); (3) Increase in Cash Balances Forward and Project Loans, and approximately \$2 million in road paving Grants.

Other Fund increases and decreases mostly reflect decreasing changes in revenue expectations as a result of continuing economic conditions (decrease in Interest earnings and state revenues) and/or the use of Fund Balances (Budgeting Unrestricted Fund Balance) to support a limited amount of one-time capital expenditures.

(See Next Page)

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2013-14 BUDGET**

REVENUE SUMMARY COMPARISON BY FUND

FUND	ACTUAL 2011-12	ADJ BUD 2012-13 (NOTE 1)	ACTUAL 2012-13 (NOTE 1)	% ACTUAL TO BUD	BUDGET 2013-14 (NOTE 1)	OVER/ (UNDER) ADJ BUD 13
General	\$42,894,282	\$41,125,486	\$36,978,841	89.9%	\$40,471,034	(654,452)
Transportation	4,164,048	3,978,000	3,100,828	77.9%	4,898,585	920,585
Fishing	40,872	39,600	30,494	77.0%	39,800	200
Fire Taxing Unit	3,031,649	2,301,212	2,311,782	100.5%	2,272,265	(28,947)
Law Enforcement Trust	14,683	20,350	36,836	181.0%	20,000	(350)
Law Enforcement Education	20,580	20,050	21,840	108.9%	22,400	2,350
Court Improvement	138,858	140,200	155,337	110.8%	150,600	10,400
Driver's Education	22,978	24,450	25,887	105.9%	25,450	1,000
Article V Court Support	83,793	80,150	63,027	78.6%	82,150	2,000
Court Technology	65,616	67,325	66,815	99.2%	75,825	8,500
Crime Prevention	31,356	30,100	23,810	79.1%	28,075	(2,025)
E 911 System	781,764	328,000	332,492	101.4%	321,603	(6,397)
Tourist Development	253,472	200,500	191,566	95.5%	216,000	15,500
Communication Improvement	136,666	157,627	142,106	90.2%	156,127	(1,500)
Economic Development	679,467	243,195	193,195	79.4%	183,820	(59,375)
Transportation Impact Fee	846	500	534	106.8%	0	(500)
Recreation Impact Fees	76	50	52	104.0%	0	(50)
Fire Impact Fees	0	0	0		0	0
Miscellaneous Grants	538,718	534,891	580,393	108.5%	490,824	(44,067)
CDBG Program Income	1,609,268	2,395,000	610,349	25.5%	10,000	(2,385,000)
Interlachen Lakes Estates MSBU	228,846	230,500	226,950	98.5%	216,000	(14,500)
West Putnam MSBU	129,144	135,500	130,331	96.2%	132,700	(2,800)
Local Housing Assistance (SHIP)	13,619	332,000	49,109	14.8%	354,600	22,600
MSBU Fund	123,704	232,250	126,605	54.5%	127,800	(104,450)
E. Putnam Water/Wastwtr Grant Proj	20,866	5,700,800	0	0.0%	5,700,800	0
Wastewater Utilities	44,894	45,650	34,287	75.1%	45,650	0
Water Utilities	33,292	33,575	25,130	74.8%	33,575	0
ILE Lake Access Lots Trust	58	75	39	52.0%	75	0
County Jail S/F	7	0	0		0	0
MSBU Sinking Fund	282,318	187,400	277,422	148.0%	218,850	31,450
Better Place Plan Projects	4,456,078	4,157,500	3,103,134	74.6%	4,594,574	437,074
Road Projects	5,101,649	5,986,669	2,369,882	39.6%	5,187,942	(798,727)
Capital Projects	16,780	1,000,000	512	0.1%	3,000,000	2,000,000
Waste Management	7,865,514	8,132,251	7,511,409	92.4%	13,648,038	5,515,787
Port Authority	50,885	160,497	118,863	74.1%	149,700	(10,797)
East Putnam Utility	1,624,507	1,526,702	1,385,102	90.7%	1,556,787	30,085
Fleet Maintenance	842,995	771,192	235,224	30.5%	754,919	(16,273)
Insurance Reserve	5,853,150	5,643,093	4,713,465	83.5%	5,922,608	279,515
Risk Management	<u>1,340,688</u>	<u>1,340,301</u>	<u>1,623,022</u>	<u>121.1%</u>	<u>1,340,701</u>	<u>400</u>
SUBTOTAL - ALL FUNDS	\$82,537,986	\$87,302,641	\$66,796,670	76.5%	\$92,449,877	\$5,147,236
DIFFERENCE TO BUDGET:						
Cash Balance Carry Forward		<u>17,265,349</u>			<u>17,150,800</u>	<u>(114,549)</u>
TOTAL REVENUE	\$82,537,986	\$104,567,990	\$66,796,670	63.9%	\$109,600,677	\$5,032,687

NOTE 1: Adjusted 2012-13 Budget represents adjustments primarily for unanticipated increases in revenues during the fiscal year which allow for increased expenditures. Actual 2012-13 figures are unaudited. For further comments see the "Revenue Summary". **Budget TOTAL REVENUE** figures include Cash Carryforward; **Actual** figures do not.

**BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2013-14 BUDGET**

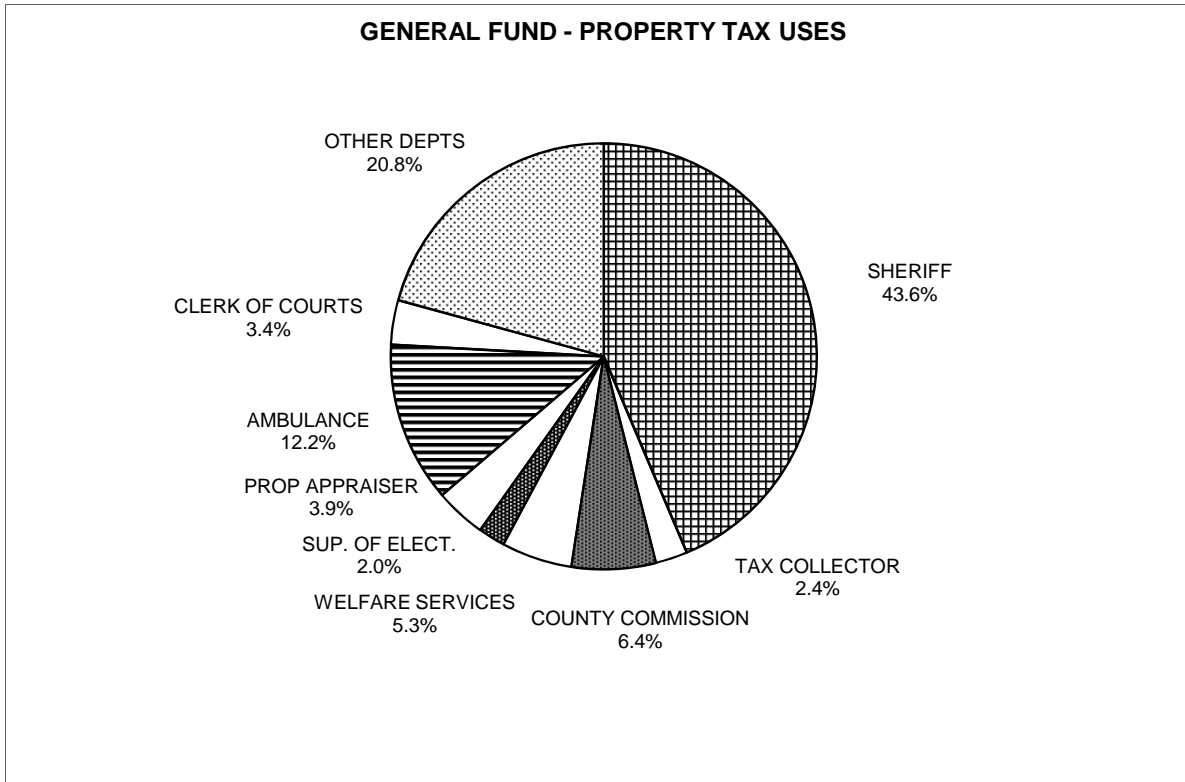
AD VALOREM TAX SUMMARY

FUND	BUDGET 2012-13 (NOTE 1)	ACTUAL 2012-13 (NOTE 1)	% ACTUAL TO BUD	BUDGET 2013-14	2013-14 OVER/ (UNDER) 2012-13 BUDGET	% OVER/ (UNDER)
General Fund	\$26,900,382	\$27,049,485	100.6%	\$27,503,983	\$603,601	2.2%
Fire Taxing Unit (MSBU)	2,088,325	2,107,992	100.9%	2,067,928	(\$20,397)	-1.0%
TOTAL AD VALOREM TAXES	\$28,988,707	\$29,157,477	100.6%	\$29,571,911	\$583,204	2.0%

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 considerably from year to year. The increase in budgeted taxes for FY 2013-14 is a combined result of reduced property values and a 3.77% increase in the millage rate.

AD VALOREM TAX SUMMARY COMMENTS:

For FY 2013-14, **GENERAL FUND Ad Valorem (Property) Taxes**, the major source of **COUNTY-WIDE** revenues, are expected to generate \$27,503,983. On the other hand, **COUNTY-WIDE** expenditures in this fund (not including reserves) are expected to be \$42,776,528 (see B-12). The difference of \$15,172,545 (which is 34% of the total) is funded through other revenues. **No attempt is made to allocate specific revenues to specific expenditures.** However, **ASSUMING** Ad Valorem taxes are assigned to County-Wide expenditures on a proportionate basis, the following chart gives a typical example of where the \$27,503,983 in General Fund Property Taxes would go:



Ad Valorem Taxes for the Fire Tax Unit (\$2,067,928 for FY 2013-14) which are collected County-wide, excluding the city of Palatka, are used for the support of the 18 Volunteer Fire Departments and one station with paid County Firefighters. This amount is **not** included in the above chart.

GENERAL FUND

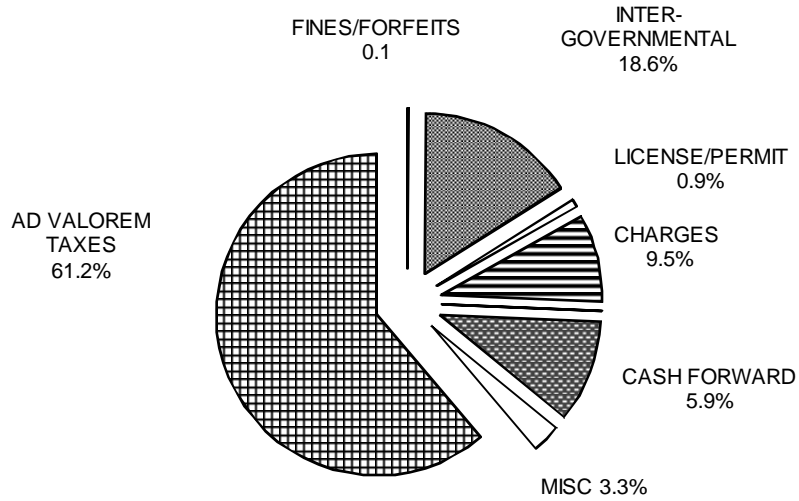
The **GENERAL FUND** is used to account for all financial resources not specifically required to be accounted for in another fund.

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.

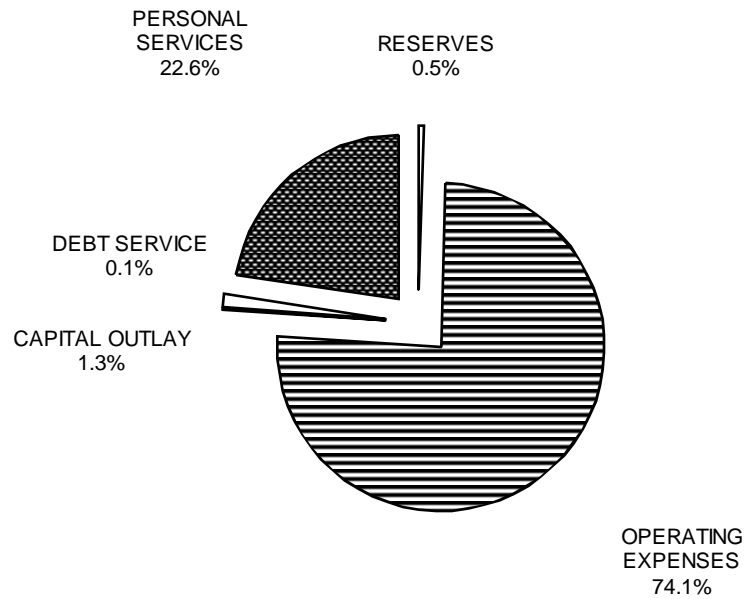
The **main Expenditure category** is Personal Services (Personnel), followed by Operating Expenses. Other categories include Capital Outlay, Debt Service, and Reserves.

The pie charts on the following page reflect the distributions of Revenue sources and Expenditure categories within the General Fund for FY 2013-14.

GENERAL FUND REVENUES BY SOURCE



GENERAL FUND EXPENDITURES BY CATEGORY



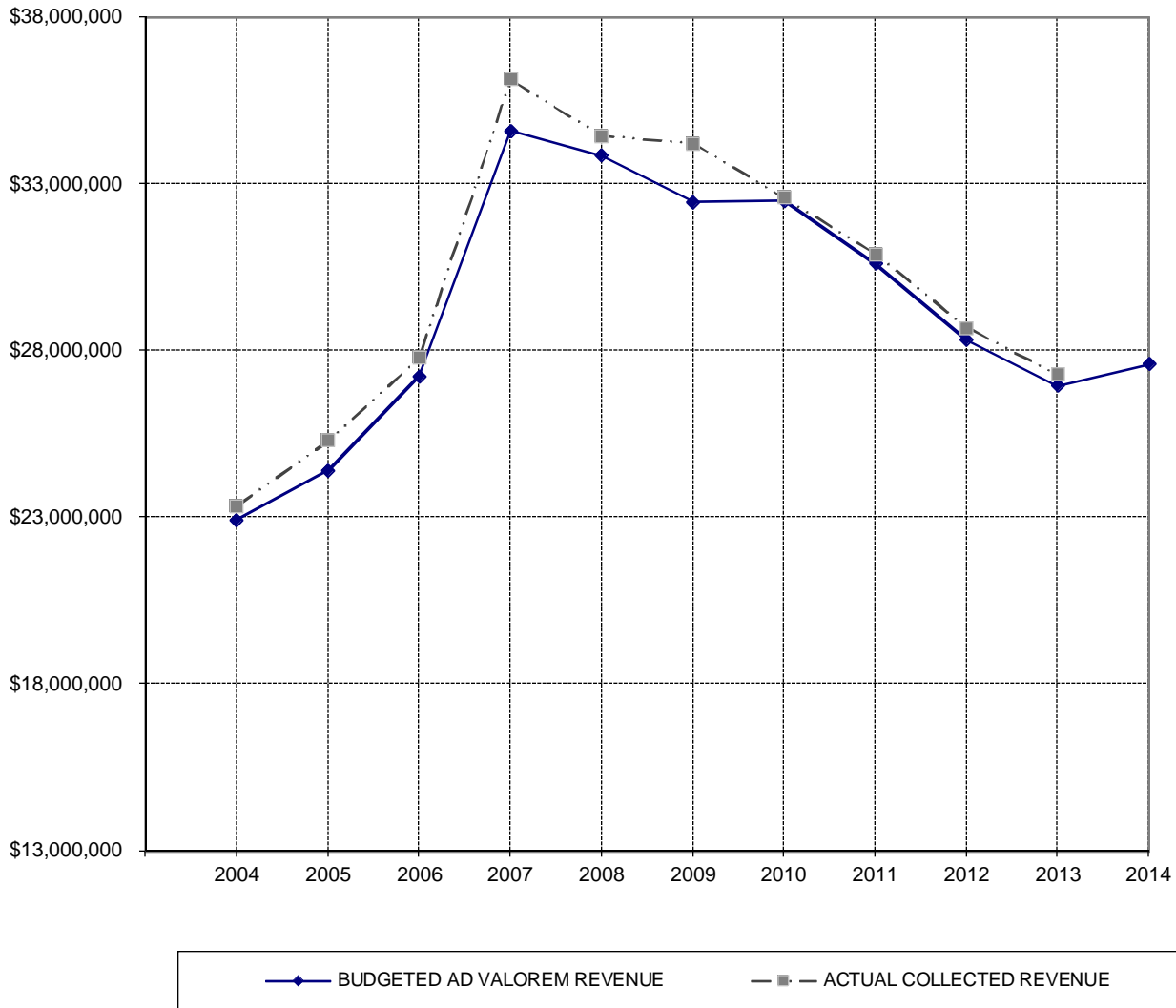
GENERAL FUND TOTAL REVENUE BUDGET - BOARD OF COUNTY COMMISSIONERS

REVENUE BUDGET SUMMARY

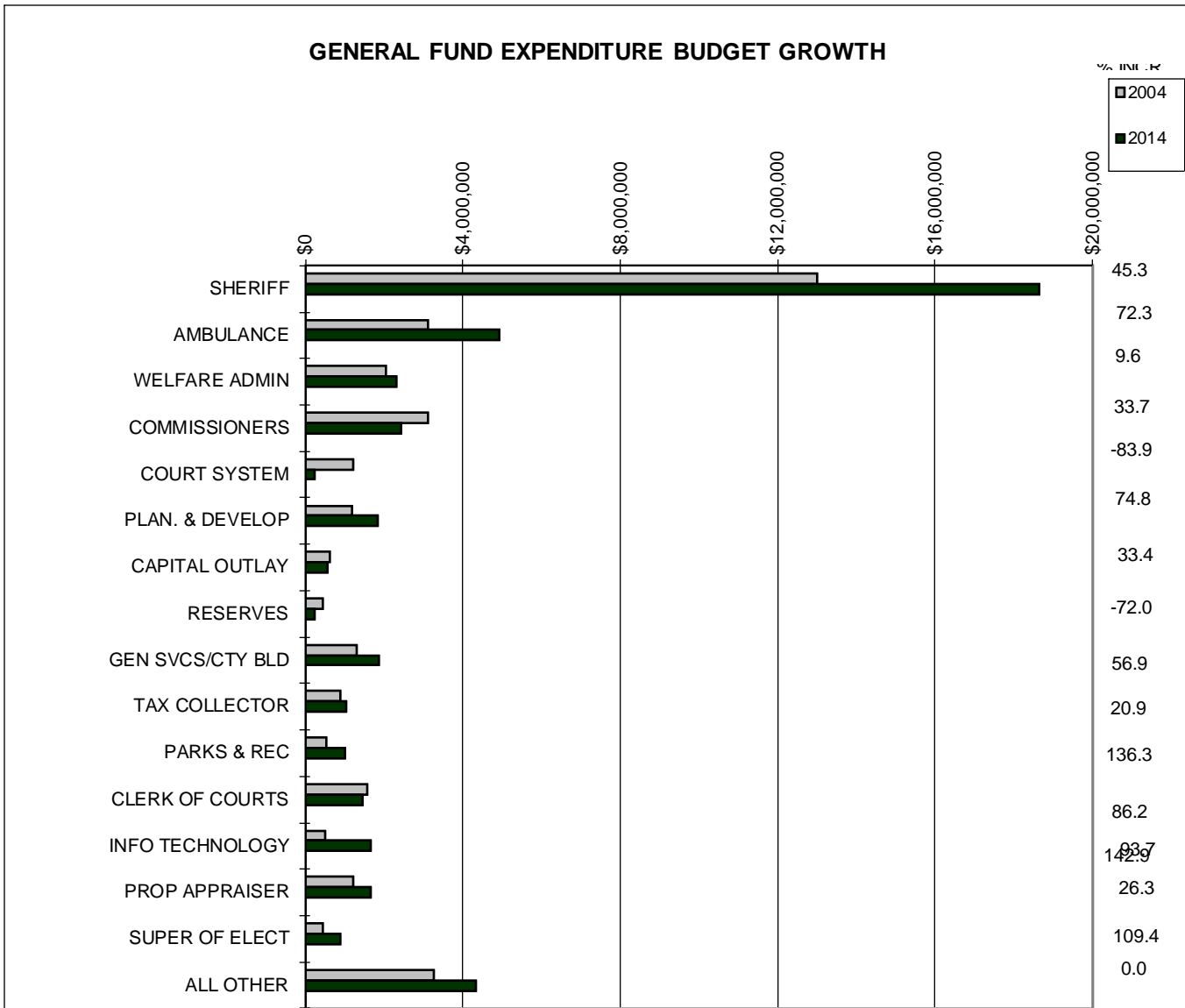
FUND	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET	
	REVENUE:				
	Ad Valorem (Property) Taxes	\$30,964,256	\$28,810,614	#####	#####
	Communications Services Tax	\$524,067	\$462,297	\$515,000	\$391,638
	Permits/Fees/Spec Assess	\$409,751	\$368,600	\$377,500	\$357,250
	Local 1/2 Cent Sales Tax	\$2,075,266	\$2,319,450	\$2,459,580	\$2,355,333
	State Racing Monies	\$446,500	\$446,500	\$446,500	\$446,500
	School Board - Officer Reimb.	\$538,725	\$410,000	\$410,000	\$410,000
	Federal Grants	\$1,616,325	\$468,605	\$1,349,845	\$291,239
	State Grants	\$6,568,710	\$2,684,402	\$2,754,284	\$2,559,456
	State Revenue Sharing	\$269,000	\$1,013,051	\$966,833	\$1,023,455
	Other Intergovernmental	\$167,549	\$107,240	\$122,000	\$117,500
GENERAL FUND	Ambulance (EMS) Services	\$2,825,423	\$3,016,667	\$3,175,500	\$3,025,500
	Excess fees - Tax Collector	\$413,484	\$329,761	\$375,000	\$350,000
	Excess fees - Sheriff	\$707,783	\$439,087	\$25,000	\$35,000
	Excess fees - Clerk of Courts	\$167,235	\$167,124	\$15,000	\$15,000
	Excess fees - Elections Supvr	\$95,467	\$135,798	\$25,000	\$25,000
	Excess fees - Property Appr.	\$186,213	\$302,085	\$25,000	\$25,000
001 - 0000	Other Charges for Services	\$548,904	\$561,303	\$529,250	\$502,500
	Fines and Forfeitures	\$49,331	\$41,755	\$47,150	\$37,900
	Interest Earnings	\$36,338	\$38,677	\$44,500	\$36,000
	Rents and Royalties	\$214,618	\$204,068	\$236,230	\$236,580
	Other Miscellaneous Revenue	\$674,891	\$225,520	\$358,600	\$186,200
	Debt Proceeds				
	Transfers	\$72,146	\$341,678	\$300,000	\$440,000
	Sub - Totals	\$49,571,982	\$42,894,282	\$41,508,154	\$40,471,034
	Add: Cash Carryforward	\$0	\$0	\$2,587,699	\$4,629,810
	Total Revenue	\$49,571,982	\$42,894,282	\$44,095,853	\$45,100,844

Comments: Total Revenues for FY 2013-14 have increased from FY 2012-13, primarily due to a small adjustment (increase) in the Property (Ad Valorem) Millage Rate, which is the first increase since 2003.

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 2002-03 however, approximately \$667,000 was placed in a Tax Collector's escrow account due to unresolved litigation with a particular taxpayer, hence the shortfall depicted above. Most of the escrowed money has subsequently been received, contributing to the overages shown in following the years. Increased Tax Collector efforts to collect delinquent taxes have also contributed to the overages in many years. The decline in both Budgeted and Collected Taxes over the past six years is primarily the result of reductions in property values without increases in Property Tax (Ad Valorem) tax rates.



COMMENT: The above bar graph shows the areas of growth/decrease in the General Fund Budgets between FY 2003-04 and FY 2013-14. The Sheriff's Department, which includes County Jail operations, represents the largest budget, although, as can be seen, a number of other budgets have seen a greater percentage growth during the period.

DEPARTMENT FUNCTIONS - BOARD OF COUNTY COMMISSIONERS

DEPARTMENT

FUNCTIONS

**County
Commissioners**

001 - 2101

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

**Other
Constitutional
Officers**

001 - 2101

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

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

BUDGET SUMMARY

DEPARTMENT	EXPENDITURES	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
County Commissioners 001 - 2101	Personal Services	\$333,833	\$325,915	\$313,358	\$360,162
	Operating Expenses	\$819,282	\$767,607	\$861,100	\$898,900
	Tax Collector Fees	\$1,240,963	\$1,129,329	\$1,040,000	\$1,040,000
	Insurance- Risk Mgmt	\$646,256	\$646,256	\$646,256	\$646,256
	Capital Outlay	\$730,469	\$9,415	\$360,000	\$10,000
	Debt Service	\$185,434	\$42,306	\$0	\$0
	Grants & Aids	\$381,036	\$326,904	\$361,168	\$330,168
	Transfer - School Board	\$200,925	\$200,925	\$200,925	\$200,925
	Transfer - Clerk of Courts	\$1,392,363	\$1,503,026	\$1,669,384	\$1,441,409
	Transfer - Econ Developmt	\$139,312	\$198,695	\$193,195	\$183,820
	Transfer - Risk Mgmt	\$101,344	\$101,344	\$101,344	\$101,344
	Transfers - Other Funds				
		Totals	\$6,171,217	\$5,251,722	\$5,746,730

Comments: Funded through the General Fund. Personal Services expenses relate solely to the 5 County Commissioners (except for \$20,000 unemployment compensation which is countywide).

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 2013-14 Budgeted General Fund Non-Operating Transfer:
 Clerk to Board Services \$1,441,409
 =====

(Above transfers included on page C - 7)

Clerk of Courts Staffing:	FY 10-11	FY 11-12	FY 12-13	FY 13-14
-----	-----	-----	-----	-----
Administration:	ACTUAL	ACTUAL	BUDGET	BUDGET
-----	-----	-----	-----	-----
Clerk of Courts	1	1	1	1
Chief Deputy Clerk	1	1	1	1
Administrative Asst.	0.5	0.5	0.5	0.5
Administrative Clerk	1	1	1	1
Jury / Witness Coord.	0.5	0.5	0.5	0.5
Satellite Office Spec.	1.2	1.2	1.2	1.2
	-----	-----	-----	-----
Sub-Total	5.20	5.20	5.20	5.20
	=====	=====	=====	=====
Finance / Accounting:				
Finance Director	1	1	1	1
Asst. Finance Dir	1	1	1	1
Director Admin./Budget	1	1	1	1
Business Analyst/Trainer	1	1	1	1
Accounting Manager	1	1	1	1
Accountant	2	2	2	2
Grants Accountant	1	1	1	1
Admin.Asst. / Finance	1	1	1	1
Accounting Tech	1	1	1	1
Head Cashier	1	1	1	1
Account Clerk II	7	7	7	7
Fixed Assets Tech.	0	0	0	0
OPS Student	0.5	0.5	0.5	0.5
	-----	-----	-----	-----
Sub-Total	18.5	18.5	18.5	18.5
	=====	=====	=====	=====

(Continued)

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

DEPARTMENT

Clerk of Courts Staffing (Concluded):

Clerk of Courts
001 - 2101

	FY 10-11	FY 11-12	FY 12-13	FY 13-14
	ACTUAL	ACTUAL	BUDGET	BUDGET
	-----	-----	-----	-----
Archives & History:				
Records Ctr. Superv.	1	1	1	1
Record Ret/Micro Tech	1	1	1	1
	-----	-----	-----	-----
Sub-Total	2	2	2	2
	=====	=====	=====	=====
Criminal Law Dept.				
Criminal Law Supervisor	1	1	1	1
Court Clerk I-IV	12.75	12.75	12.75	12.75
Collections Specialist	1	1	1	1
	-----	-----	-----	-----
Sub-Total	14.75	14.75	14.75	14.75
	=====	=====	=====	=====
Circuit Civil				
Circuit Civil Supervisor	1	1	1	1
Court Clerk I-II	12.25	11	11	11
	-----	-----	-----	-----
Sub-Total	13.25	12	12	12
	=====	=====	=====	=====
County Civil/Traffic				
Civil/Traffic Supervisor	1	1	1	1
Court Clerk I-III	4	3.6	3.6	3.6
Drug Court Staff Asst.	1	1	1	1
	-----	-----	-----	-----
Sub-Total	6	5.6	5.6	5.6
	=====	=====	=====	=====
Other:				
Tax Deed Clerk II	1	1	1	1
Proj. Mgr./Rec. Automation	0.5	0.5	1.5	1.5
Recording Supervisor	1	1	1	1
Recording Clerk I-II	1.65	1	1	1
Mail Clerk	1	1	1	1
DMS Supervisor	1	1	0	0
DMS Clerk I	1	1	1	1
Admin. Clerk III - BCC	1	1	1	1
Admin. Clerk II - BCC	1	0.4	0.4	0.4
	-----	-----	-----	-----
Sub-Total	9.15	7.9	7.9	7.9
	=====	=====	=====	=====
Grand Total	68.85	65.95	65.95	65.95
	=====	=====	=====	=====

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

DEPARTMENT

County Attorney

 001-2104

FUNCTIONS

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

BUDGET SUMMARY

EXPENDITURES	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
-----	-----	-----	-----	-----
Personal Services	\$213,490	\$209,745	\$213,477	\$229,998
Operating Expenses	\$7,408	\$6,387	\$15,250	\$15,250
Capital Outlay				
Totals	\$220,898	\$216,132	\$228,727	\$245,248
	=====	=====	=====	=====

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**

001 - 2105

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.

BUDGET SUMMARY

EXPENDITURES	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
Personal Services	\$460,666	\$455,971	\$404,640	\$370,443
Operating Expenses	\$5,016	\$7,517	\$79,000	\$69,200
Totals	\$465,682	\$463,488	\$483,640	\$439,643

STAFFING

County Administrator	1	1	1	1
Dep Cty Adm/Budget	1	1	0.5	0.5 Contract
Legisl.& Info Coord.	1	1	1	1
Admin./Exec. Assist.	1	1	1	1
MSBU Assess. Coord.	1	1	1	1
Receptionist	0.6	0.6	0.6	0.6 Contract
Totals	5.6	5.6	5.1	5.1

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 10-11</u> <u>ACTUAL</u>	<u>FY 11-12</u> <u>ACTUAL</u>	<u>FY 12-13</u> <u>BUDGET</u>	<u>FY 13-14</u> <u>BUDGET</u>
Courts Administration 001 - 2321	Operating Expenses	\$1,138	\$595	\$3,800	\$3,800
		=====	=====	=====	=====
Circuit Court 001 - 2322	Operating Expenses	\$1,464	\$901	\$15,000	\$11,500
		=====	=====	=====	=====
State Attorney 001 - 2326	Operating Expenses	\$5,037	\$20,757	\$28,834	\$22,500
		=====	=====	=====	=====
Public Defender 001 - 2327	Operating Expenses	\$1,676	\$1,102	\$8,720	\$8,720
		=====	=====	=====	=====
Guardian Ad Litem 001 - 2328	Operating Expenses	\$4,017	\$4,860	\$6,450	\$6,700
		=====	=====	=====	=====
Drug Court Grant 001 - 2333	Operating Expenses	\$72,469	\$123,851	\$122,579	\$122,579
	Transfer - Clerk/Drug Court	<u>\$50,261</u>	<u>\$55,642</u>	<u>\$55,642</u>	<u>\$60,642</u>
	Sub-total	\$122,730	\$179,493	\$178,221	\$183,221
		=====	=====	=====	=====
	Grand Total - Court System	\$136,062	\$207,708	\$241,025	\$236,441
		=====	=====	=====	=====

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 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
Personal Services	\$1,033,765	\$952,608	\$1,059,236	\$1,062,512
Operating Expenses	\$667,949	\$571,672	\$735,175	\$599,875
Capital Outlay	\$105,609	\$96,498	\$65,000	\$70,000
Totals	\$1,807,323	\$1,620,778	\$1,859,411	\$1,732,387

STAFFING

Info Technology Director	1	1	1	1
Group Manager - IT	1	1	1	1
Computer Network Engineer	1	1	1	1
IT Project Coordinator	1	1	1	1
Progr./ Analy. -Web Master	1	1	1	1
Web Developer	1	1	1	1
Senior Progr./Analyst	2	2	1	1
GIS Progr./Analyst I/II	2	2	2	2
PC Specialists	4	4	4	4
GIS Coordinator	0.5	0.5	0.5	0.5
Network Administrator	1	1	1	1
I-Series Admin./Analyst	1	1	1	1
E-911 Field Address Tech	1	1	1	1
E-911 GIS Tech	1	1	1	1
Totals	18.5	18.5	17.5	17.5

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 10-11 ACTUAL -----	FY 11-12 ACTUAL -----	FY 12-13 BUDGET -----	FY 13-14 BUDGET -----
Personal Services	\$189,780	\$152,497	\$171,615	\$187,844
Operating Expenses	\$53,262	\$23,616	\$45,054	\$44,054
Transfer to Insurance	\$53,440	\$58,706	\$52,608	\$52,608
Totals	\$296,482	\$234,819	\$269,277	\$284,506

STAFFING

Director	1	1	1	1
Sr. Human Res.Spec.	1	1	1	1
Staff Assistant I	1	1	0	0
Benefits Specialist	1	1	1	1
Totals	4	4	3	3

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

DEPARTMENT

**General Services/
 County Buildings &
 Grounds**

FUNCTIONS

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

001 - 2553

BUDGET SUMMARY

EXPENDITURES -----	FY 10-11 ACTUAL -----	FY 11-12 ACTUAL -----	FY 12-13 BUDGET -----	FY 13-14 BUDGET -----
Personal Services	\$299,725	\$280,364	\$281,247	\$291,332
Operating Expenses	\$1,311,989	\$1,363,441	\$1,412,550	\$1,567,650
Capital Outlay	\$140,937	\$1,203	\$75,000	\$65,000
Debt Service	\$160,829	\$160,828	\$160,829	\$53,610
Totals	\$1,913,480 =====	\$1,805,836 =====	\$1,929,626 =====	\$1,977,592 =====

Comments: Communications Service for the County (\$349,400), Utilities (\$527,000), and Contractual Services (\$391,500) make up the majority of Operating Expenses with another \$299,750 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	5	5
Storekeeper	0.5	0.5	0.5	0.5
Totals	7.5 =====	7.5 =====	6.5 =====	6.5 =====

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**

001 - 2558

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.

BUDGET SUMMARY

EXPENDITURES -----	FY 10-11 ACTUAL -----	FY 11-12 ACTUAL -----	FY 12-13 BUDGET -----	FY 13-14 BUDGET -----
Personal Services	\$183,840	\$182,893	\$176,522	\$180,874
Operating Expenses	\$43,344	\$2,101	\$44,450	\$52,150
Capital Outlay				\$13,000
Totals	\$227,184 =====	\$184,994 =====	\$220,972 =====	\$246,024 =====

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
Zoning & 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 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
-----	-----	-----	-----	-----
Personal Services	\$312,959	\$333,449	\$343,369	\$397,611
Operating Expenses	\$149,864	\$150,758	\$186,575	\$186,575
Capital Outlay				
Totals	\$462,823	\$484,207	\$529,944	\$584,186
	=====	=====	=====	=====

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

STAFFING

Plan. & Devel. Dir	1	1	1	1
Planning Manager	1	1	1	1
Senior Planners	2	2	1	2
Planner II	1	1	1	1
Permit Specialists I	2	2	0	0
Staff Assistants	1	1	1	0
Totals	8	8	5	5
	=====	=====	=====	=====

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 10-11 ACTUAL -----	FY 11-12 ACTUAL -----	FY 12-13 BUDGET -----	FY 13-14 BUDGET -----
Personal Services	\$93,945	\$85,418	\$86,113	\$86,478
Operating Expenses:	\$5,759	\$8,115	\$11,425	\$11,650
Totals	\$99,704 =====	\$93,533 =====	\$97,538 =====	\$98,128 =====

STAFFING

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

DEPARTMENT FUNCTIONS, BUDGET and STAFFING - PUBLIC SAFETY

DEPARTMENT

FUNCTIONS

**Planning & Development
Buildings & Inspections**

001 - 3440

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

BUDGET SUMMARY

EXPENDITURES	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
Personal Services	\$1,155,062	\$1,079,599	\$1,091,961	\$1,080,660
Operating Expenses	\$137,012	\$156,654	\$171,970	\$171,970
Capital Outlay				
Totals	\$1,292,074	\$1,236,253	\$1,263,931	\$1,252,630

STAFFING

Building Official	1	1	1	1
Chief Building Inspector	1	1	1	1
Office Administrator	1	1	1	1
Permit Coordinator	1	1	1	1
Zoning Technician	1	1	0	0
Chief Plans Examiner			1	1
Chief Mechanical Inspector			0.5	0.5
Chief Electrical Inspector			1	1
Family Dwelling Inspector			1	1
Chief Plumbing Inspector			1	1
Building Inspectors	5	3.5	0	0
Plans Examiner	2	2	1	1
Permit Specialists I / II	4	5	7	7
Staff Assistant I	1	1	1	1
Compliance Admin.	1	1	1	1
Codes Enf. Officer I	2	2	2	2
Codes Enf. Officer II	1	1	1	1
Chief Codes Enf. Off.	1	1	0	0
Staff Assistant I	1	0	0	0
Totals	23	21.5	21.5	21.5

Comments: A reorganization in 2010 combined the P & D Codes Enforcement Department (Budget & Staffing) with this Department.

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 10-11 ACTUAL -----	FY 11-12 ACTUAL -----	FY 12-13 BUDGET -----	FY 13-14 BUDGET -----
Personal Services				
Operating Expenses				
Capital Outlay				
Totals	\$0	\$0	\$0	\$0
	=====	=====	=====	=====

STAFFING

Codes Enf. Officer I				
Codes Enf. Officer II				
Codes Enf. Officer III				
Chief Codes Enf. Off.				
Staff Assistant I				
Totals	0	0	0	0
	=====	=====	=====	=====

Comments: A reorganization in 2010 combined this Department (budget and staffing) with the P & D Inspections Department (3440).

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

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

BUDGET SUMMARY

EXPENDITURES -----	FY 10-11 ACTUAL -----	FY 11-12 ACTUAL -----	FY 12-13 BUDGET -----	FY 13-14 BUDGET -----
Personal Services	\$335,530	\$330,075	\$336,082	\$348,332
Operating Expenses	\$82,169	\$81,034	\$88,592	\$80,592
Capital Outlay	\$3,761	\$3,000	\$5,300	\$5,300
Totals	\$421,460	\$414,109	\$429,974	\$434,224
	=====	=====	=====	=====

STAFFING

Chief Disaster Preparedness	1.0	1.0	1.0	1.0
Emerg Mgmt Prep Coord	1.0	1.0	1.0	1.0
Senior Staff Assistant	1.0	1.0	1.0	1.0
OPS Fire Inspector	0.5	0.5	0.5	0.5
Clerical Assistant II	0.5	0	0	0
Computer System Admin.	0.67	0.67	0.67	0.67
Fire/Haz Waste Inspector	1.0	1.0	1.0	1.0
Fire Marshall/SQG Coord.	0.5	0.5	0.5	0.5
Totals	6.17	5.67	5.67	5.67
	=====	=====	=====	=====

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

DEPARTMENT

FUNCTIONS

Emergency Medical Services

Provides emergency medical rescue service (EMS) or, in other words, ambulance services, throughout the County.

001 - 5105

BUDGET SUMMARY

EXPENDITURES	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
Personal Services	\$4,275,608	\$4,181,719	\$4,112,980	\$4,249,907
Operating Expenses	\$700,898	\$724,409	\$688,762	\$688,762
Capital Outlay	\$442,166	\$358,234	\$265,192	\$265,192
Totals	\$5,418,672	\$5,264,362	\$5,066,934	\$5,203,861
(Informational) Less: Collected Ambulance Fees	\$2,825,423	\$3,016,667	\$3,175,500	\$3,025,500
Net Operating Deficit Assumed by Gen Fund	(\$2,593,249)	(\$2,247,695)	(\$1,891,434)	(\$2,178,361)

STAFFING

Medical Director	0.5	0.5	0.5	0.5
EMS Chief	1.0	1.0	1.0	1.0
Captains/Shift Suprv.	6.0	6.0	6.0	6.0
Lieutenants/Crew Chief	4.0	4.0	4.0	4.0
Paramedics	30.0	30.0	29.0	29.0
Battalion Chiefs	4.0	4.0	4.0	4.0
Emergency Med Techs	14.0	14.0	15.0	15.0
Rescue Billing Clerks	3.0	3.0	3.0	3.0
Sr. Staff Assistant	1.0	1.0	1.0	1.0
Totals	63.5	63.5	63.5	63.5

DEPARTMENT FUNCTIONS, BUDGET and STAFFING - HEALTH RELATED

DEPARTMENT

FUNCTIONS

**Welfare
Administration**

001 - 2554

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

BUDGET SUMMARY

<u>EXPENDITURES</u>	<u>FY 10-11 ACTUAL</u>	<u>FY 11-12 ACTUAL</u>	<u>FY 12-13 BUDGET</u>	<u>FY 13-14 BUDGET</u>
Operating Expenses	\$12,950	\$20,450	\$20,000	\$25,000
Medicaid	\$965,156	\$1,350,286	\$1,166,800	\$1,345,000
HCRA Expenses	\$296,460	\$292,408	\$300,000	\$300,000
Grants & Aids:				
County Health Dept.	\$251,144	\$240,020	\$229,200	\$229,200
Well Florida Council	\$2,000	\$2,000	\$2,000	\$2,000
Putnam Behavior Hlthcare	\$215,300	\$215,300	\$215,300	\$215,300
Meridian Behavior	\$32,396	\$35,399	\$36,400	\$40,000
Baker Act Transport	\$144,276	\$121,704	\$115,000	\$115,000
Suwanee River Council	\$4,000	\$4,000	\$4,000	\$4,000
Lee Conlee House, Inc.	\$9,612	\$9,612	\$9,612	\$9,612
C.C. Women's Civic Assoc.				
YMCA Assistance	\$5,000	\$10,000	\$10,000	\$10,000
Womens Resource Center				
Totals	\$1,938,294	\$2,301,179	\$2,108,312	\$2,295,112

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

DEPARTMENT

FUNCTIONS

**Child Advocacy
Center**

001 - 2557

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

BUDGET SUMMARY

<u>EXPENDITURES</u>	<u>FY 10-11 ACTUAL</u>	<u>FY 11-12 ACTUAL</u>	<u>FY 12-13 BUDGET</u>	<u>FY 13-14 BUDGET</u>
Operating Expenses	\$37,339	\$28,169	\$150,000	\$31,500
Capital Outlay	\$214,315	\$2,938	\$45,000	\$7,500
Totals	\$251,654	\$31,107	\$195,000	\$39,000

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

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

<p>Services provided by Contractor:</p> <p>Adulticiding Mosquito identification Program management State monthly reports</p>	<p>Services provided by County employee:</p> <p>Contract liaison Larviciding Light trap maintenance Chicken sentinal program maintenance Public Education</p>
--	---

BUDGET SUMMARY

EXPENDITURES	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
Operating Expenses	\$100,336	\$102,125	\$103,815	\$103,515
Capital Outlay	\$0	\$0	\$0	\$27,000
Totals	\$100,336	\$102,125	\$103,815	\$130,515

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 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
Personal Services	\$548,349	\$557,908	\$508,584	\$528,711
Operating Expenses	\$391,111	\$410,127	\$480,150	\$480,150
Capital Outlay	\$4,085,308	\$19,635	\$66,000	\$60,000
Totals	\$5,024,768	\$987,670	\$1,054,734	\$1,068,861

Comments: Operating expenses normally increase each year with the need to support additional facilities and programs. Capital outlay for FY 2010-11 included a one-time expenditure of \$4,055,932 for the purchase of Nine Mile Swamp property, which was funded primarily from a Grant.

STAFFING

Recreation Director	1	1	1	1
Rec Program Specialist	1	1	1	1
Turf Mgr./Parks Maint Super.	1	1	1	1
Rec Maint.Tech I/II	6	6	6	6
Senior Center Coord.	1	1	1	1
Athletic Coordinator	1	1	1	1
Summer Parks Intern	0.5	0.5	0.5	0.5
Totals	11.5	11.5	11.5	11.5

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

DEPARTMENT
County Library System
 001 - 6212

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

BUDGET SUMMARY

EXPENDITURES	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
Personal Services	\$476,737	\$477,166	\$547,979	\$570,935
Operating Expenses	\$101,067	\$74,958	\$88,287	\$88,250
Capital Outlay	\$31,602	\$38,347	\$36,000	\$36,000
Trf to Grants Fund				
Totals	\$609,406	\$590,471	\$672,266	\$695,185

STAFFING

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

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

DEPARTMENT FUNCTIONS, BUDGET and STAFFING - PHYSICAL ENVIRONMENT

<p>DEPARTMENT -----</p> <p>Agriculture Extension Service</p> <p>001 - 6302</p>	<p>FUNCTIONS -----</p> <p>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.</p>
--	---

BUDGET SUMMARY

EXPENDITURES -----	FY 10-11 ACTUAL -----	FY 11-12 ACTUAL -----	FY 12-13 BUDGET -----	FY 13-14 BUDGET -----
Personal Services	\$229,391	\$219,227	\$243,084	\$257,575
Operating Expenses	\$100,541	\$85,500	\$105,617	\$105,241
Capital Outlay	\$0	\$0	\$0	\$0
Soil & Water Conservation	\$5,463	\$5,072	\$5,800	\$5,800
Totals	\$335,395 =====	\$309,799 =====	\$354,501 =====	\$368,616 =====

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	0.5	0.5	0.5
Senior Staff Assistant	1	1	1	1
Home Extension Agent II	1	1	1	1
Extension Agent - 4-H	1	1	1	1
Extension Agent	0.5	0.5	0.5	0.5
Multi-County Ag Agent	1	1	1	1
4H Program Assistant	1	1	1	1
Administrative Assistant	1	1	1	1
Totals	7.5 =====	7 =====	7 =====	7 =====

DEPARTMENT BUDGET - GENERAL FUND - MISCELLANEOUS

BUDGET SUMMARY

DEPARTMENT	EXPENDITURES	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
	<u>Non - Operating:</u>				
	Transfer - Supr. of Elections	\$836,397	\$948,000	\$865,000	\$875,000
	Transfer - Property Appraiser	\$1,628,517	\$1,575,770	\$1,567,408	\$1,653,944
Miscellaneous	Transfer - Sheriff	\$18,436,842	\$18,629,419	\$18,383,363	\$18,658,773
001 - 9999	Transfers - Other	\$505,079	\$236,079	\$236,079	\$1,142,984
	Reserve for Contingencies			\$187,646	\$225,000
	Totals	\$21,406,835	\$21,389,268	\$21,239,496	\$22,555,701

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

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

DEPARTMENT FUNCTIONS and STAFFING - MISCELLANEOUS (Continued)

DEPARTMENT

FUNCTIONS

**Property
Appraiser**

001 - 9999

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

FY 2013-14 Budgeted General Fund Non-Operating Transfer:

Budget Transfer - Property Appraiser \$1,653,944
=====

(Above transfer included on page C - 29)

STAFFING -----	FY 10-11 ACTUAL -----	FY 11-12 ACTUAL -----	FY 12-13 BUDGET -----	FY 13-14 BUDGET -----
Property Appraiser	1	1	1	1
Office Supervisor	1	1	1	1
Administrative Assistant	1	1	1	1
Staff Assistant I	3	3	2	2
Data Entry Operator	1	1	0	0
Supervisor Deeds/Mapping	1	1	1	1
Deed Processor II	3	3	3	3
Mapper	1	1	1	1
Dir. of Real Prop. Assess.	1	1	1	1
Field Appraiser I/II	7	7	7	7
Tangible Asst./Records Specialist II	1	1	1	1
Appraisal Clerk	1	1	1	1
GIS Specialists	2	2	1	1
Review Appraiser	1	1	1	1
Totals	----- 25	----- 25	----- 22	----- 22
	=====	=====	=====	=====

DEPARTMENT FUNCTIONS and BUDGET - MISCELLANEOUS (Continued)

DEPARTMENT	FUNCTIONS
<p>Sheriff 001 - 9999</p>	<p>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.</p>

	BUDGET SUMMARY			
EXPENDITURES	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
Personal Services	\$13,889,568			
Operating Expenses	\$4,139,145			
Capital Outlay	\$147,569			
Debt Service	\$260,560			
Bud Trfr-Sheriff-County		\$17,700,000	\$17,700,000	\$18,226,534
Bud Trfr-Sheriff-Grants		\$929,419	\$683,363	\$432,239
	-----	-----	-----	-----
Totals	\$18,436,842	\$18,629,419	\$18,383,363	\$18,658,773
	=====	=====	=====	=====

(Above transfers included on page C - 29)

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

Sheriff Department Staffing:	FY 10-11	FY 11-12	FY 12-13	FY 13-14
County Court Operations - Bailiffs:				
Chief Bailiff	1	1	1	1
Bailiff	9	9	9	9
	-----	-----	-----	-----
Sub-Total	10	10	10	10
Law Enforcement Operations:				
Sheriff	1	1	1	1
Chief Deputy / Colonel	1	1	1	1
Chief Fiscal Officer	1	1	1	1
Administrative Assistant	0	0	1	1
Civil Process / Evidence Clerk	2	2	2	2
Secretary/Bookkeeper	7	7	0	0
Finance Clerk	0	0	3	3
Clerk I/II	8	8	8	8
HR Clerk	0	0	2	2
HR Captain	0	0	1	1
Case Coord./Grants Mgr.	1	1	1	1
Systems/Computer Operator	3	3	3	3
Training Off/Crime Prev Off	2	2	2	2
DUI Officer	1	0	0	0
Civil Process Deputy	2	2	2	2
Uniform & Supply Clerk	1	1	1	1
Major	2	2	2	2
Detective Lieutenant	0	0	3	3
Detective Sergeant	3	3	0	0
Detective	22	23	23	23
Drug Unit Supervisor	0	0	0	0

DEPARTMENT STAFFING - MISCELLANEOUS (Concluded)

Sheriff Department Staffing (Concluded):	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>
Law Enforcement Operations (Continued):				
Executive Secretary	0	0	1	1
Victim Advocate	2	2	2	2
HR/Accreditation Lt.	1	1	0	0
District Commander	3	3	3	3
Deputy Sheriff Lt.	3	4	4	4
Fleet Maintenance Officer	1	1	1	1
Deputy Sheriff Sgt.	12	12	12	12
Deputy Sheriff	36	36	39	39
Communications Supervisor	6	6	6	6
Communications Officer	23	23	23	23
School Resource Lt/Sgt	1	1	1	1
School Resource Officer	10	8	8	8
Juvenile Justice Coordinator	0	0	0	0
CLFC Coordinator	2	2	2	2
CLFC Facilitator	1	1	1	1
Animal Services Officer	6	6	6	6
Animal Services Clerk	1	1	1	1
Animal Shelter Attendant	1	1	1	1
Staff Legal Advisor	1	1	1	1
PSA	1	2	2	2
	-----	-----	-----	-----
Sub-Total	168	168	171	171
	=====	=====	=====	=====
County Jail Operations:				
Captain	1	1	1	1
Major	1	1	1	1
Lt. Corrections	4	4	4	4
Sgt. Corrections	6	6	6	6
Senior Medical Officer	0	0	0	0
Program Svcs. Coord.	1	1	1	1
Classification Officer	2	2	2	2
Corrections Officer	29	29	32	32
Clerks	3	3	4	4
Transport/Warrants Clerks	0	0	0	0
LPN	1	1	1	1
Warrants/Transport Officers	3	3	0	0
Sanitation Officers	2	2	2	2
Corporals	4	4	4	4
Maintenance Officer	1	1	1	1
Medical Officers	3	3	3	3
Transport Officers	3	3	3	3
	-----	-----	-----	-----
Sub-Total	64	64	65	65
	=====	=====	=====	=====
Grand Total	242	242	246	246
	=====	=====	=====	=====

TRANSPORTATION FUND

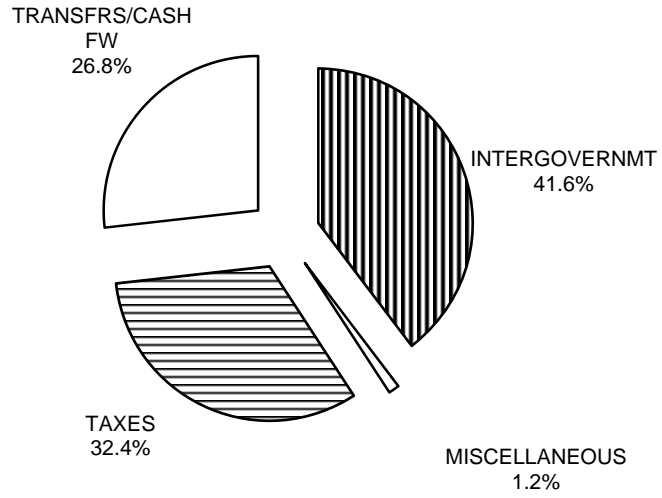
The TRANSPORTATION FUND is a Special Revenue Fund used to account for funds received which are specifically designated for road maintenance and construction.

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

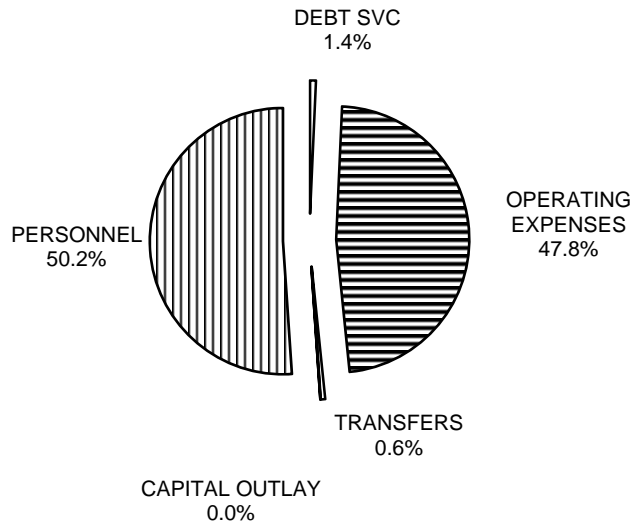
The main Expenditure category is Operating Expenses, with Personal Services a close second. This is a reversal from past years, a result of rising Operating costs, personnel reductions, and the need to keep a balanced budget. Capital Outlay has remained limited, and the Reserve allocation has been eliminated.

The pie charts on the following page reflect the distributions of Revenue sources and Expenditure categories within the Transportation Fund for Fiscal Year 2013-14.

TRANSPORTATION FUND REVENUES BY SOURCE



TRANSPORTATION FUND EXPENDITURES BY CATEGORY

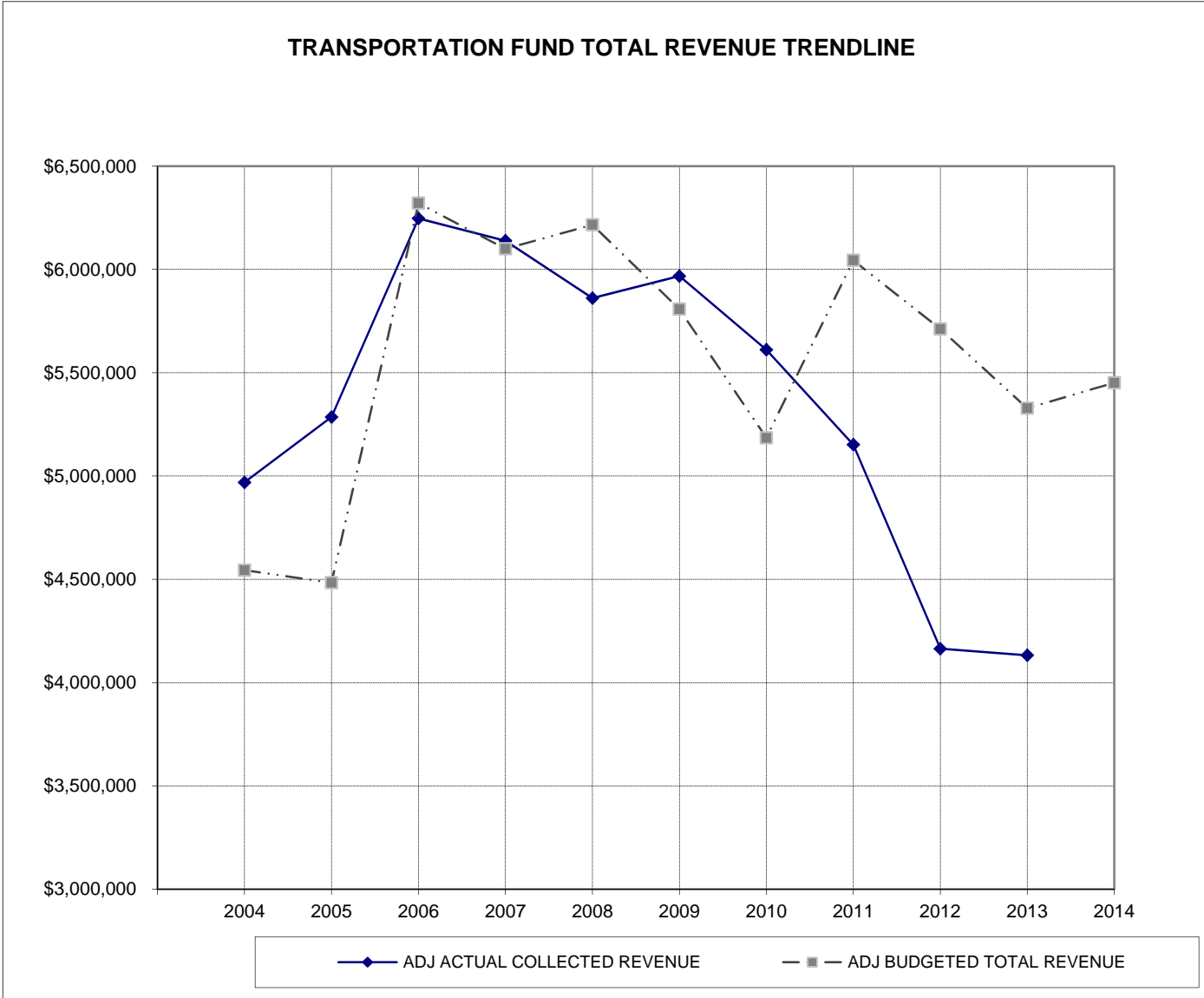


TRANSPORTATION FUND TOTAL REVENUE BUDGET

REVENUE BUDGET SUMMARY

FUND	REVENUE:	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
	County Ninth Cent Gas Tax	\$341,106	\$322,006	\$318,461	\$322,259
	Local Option Gas Tax	\$1,481,662	\$1,399,203	\$1,407,237	\$1,444,638
	Local Alternative Fuel User Fee	\$665	\$356	\$650	\$650
	Permits/Fees/Spec Assess	\$4,575	\$2,700	\$2,700	\$3,600
TRANS- PORTATION FUND	Federal Grants	\$180,527	\$62,087		
	Forestry Revenue	\$42,860	\$35,928	\$42,500	\$31,500
	Payment in Lieu of Taxes	\$7,787	\$15,471	\$7,500	\$7,500
	State Grants				
101 - 0000	State Revenue Sharing	\$1,068,305	\$375,000	\$375,000	\$375,000
	Constitutional Gas Tax	\$1,248,514	\$1,209,702	\$1,219,728	\$1,184,016
	County Gas Tax	\$544,895	\$523,706	\$533,463	\$521,892
	Motor Fuel Use Tax	\$2,532	\$4,033	\$2,500	\$2,500
	Fuel Tax Refunds	\$58,003	\$67,577	\$35,000	\$40,000
	Charges for Services	\$130,113	\$124,127	\$30,000	\$33,500
	Interest	\$6,165	\$4,155	\$6,150	\$3,625
	Miscellaneous Revenues	\$33,862	\$17,997	\$26,000	\$21,000
	Transfers from other Funds				\$906,905
	Sub - Totals	\$5,151,571	\$4,164,048	\$4,006,889	\$4,898,585
	Add: Cash Carryforward	\$0	\$0	\$1,321,449	\$552,750
	Total Revenue	\$5,151,571	\$4,164,048	\$5,328,338	\$5,451,335

NOTE: FY 2013 COLLECTED REVENUE IS A PROJECTION BASED ON 10 MONTHS OF ACTUAL REVENUES. THIS CHART DOES NOT TAKE INTO ACCOUNT THE EFFECTS OF INFLATION.



DEPARTMENT FUNCTIONS, BUDGET and STAFFING - TRANSPORTATION FUND

DEPARTMENT

**Administration
& Engineering**

101 - 4101

FUNCTIONS

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

BUDGET SUMMARY

EXPENDITURES	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
Personal Services	\$819,581	\$806,666	\$814,733	\$841,807
Operating Expenses	\$847,870	\$818,407	\$906,467	\$906,467
Capital Outlay	\$7,300	\$0		
Totals	\$1,674,751	\$1,625,073	\$1,721,200	\$1,748,274

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	2	2	2
MSBU Coordinator	1	1	1	1
Engineering Manager	1	0	0	0
Civil Engineer	1	1	1	1
CADD Specialist	1	0	0	0
Computer Draft Tech.	2	1	1	1
County Surveyor	1	1	1	1
Engineering Tech	1	0	0	0
Survey Party Chief	1	1	1	1
Right-of-Way Agent	2	2	2	2
Construction Inspector	1	1	1	1
Totals	19	14	14	14

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

DEPARTMENT

FUNCTIONS

**Roads &
Bridges**

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

101 - 4102

BUDGET SUMMARY

EXPENDITURES	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
Personal Services	\$1,807,206	\$1,698,977	\$1,861,963	\$1,942,752
Operating Expenses	\$1,634,819	\$1,766,435	\$1,639,544	\$1,691,882
Capital Outlay	\$205,261	\$59,384		
Debt Service	\$76,257	\$76,257	\$75,804	\$38,600
Totals	\$3,723,543	\$3,601,053	\$3,577,311	\$3,673,234

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

STAFFING

Road Maintenance Super	1	1	1	1
Asst. Rd Maint Super	1	0	0	0
Area Supervisors	4	4	4	4
Crew Leader - Roads	4	5	5	5
Crew Leader - Sign Shop	1	1	1	1
Crew Leader - Engineer	1	0	0	0
Crew Leader - Drainage	1	0	0	0
Equipmt Operator I - IV	27	22	21	24
Maint. Worker I - II	17	17	17	17
Sign Technician	2	1	1	1
Totals	59	51	50	53

DEPARTMENT BUDGET (MISCELLANEOUS) - TRANSPORTATION FUND (Concluded)

		BUDGET SUMMARY			
DEPARTMENT	EXPENDITURES	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
Miscellaneous	<u>Non - Operating:</u>				
101 - 9999	Transfer - Risk Management Reserve for Contingencies	\$29,827	\$29,827	\$29,827	\$29,827
	Totals	\$29,827	\$29,827	\$29,827	\$29,827

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

OTHER
FUNDS

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

DEPARTMENT

FUNCTIONS

Fishing Fund
114 - 6305

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

BUDGET SUMMARY

REVENUES	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
Fishing License Fees	\$8,493	\$7,230	\$6,500	\$6,500
Boat License Fees	\$35,477	\$33,067	\$32,500	\$32,500
Federal/State Grants				
Interest & Misc. Revenues	\$746	\$575	\$600	\$800
Sub-Totals	\$44,716	\$40,872	\$39,600	\$39,800
Add: Cash Carryforward			\$71,000	\$69,700
Totals	\$44,716	\$40,872	\$110,600	\$109,500
EXPENDITURES				
Operating Expenses	\$32,968	\$4,039	\$25,600	\$29,500
Capital Outlay	\$38,533	\$0	\$75,000	\$75,000
Reserve for Contingencies			\$10,000	\$5,000
Restricted Reserve-Capital				
Totals	\$71,501	\$4,039	\$110,600	\$109,500

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

<u>DEPARTMENTS</u>	<u>FUNCTIONS</u>
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

<u>REVENUES</u>	<u>FY 10-11</u> <u>ACTUAL</u>	<u>FY 11-12</u> <u>ACTUAL</u>	<u>FY 12-13</u> <u>BUDGET</u>	<u>FY 13-14</u> <u>BUDGET</u>
Ad Valorem Taxes	\$2,410,417	\$2,242,766	\$2,098,325	\$2,077,928
Intergovernmental Revenue	\$188,913	\$182,387	\$182,087	\$182,087
Charges for Services	\$8,652	\$6,894	\$8,500	\$6,500
Interest/Misc. Rev./Debt Fin.	\$17,002	\$599,602	\$12,300	\$5,750
Sub-Totals	\$2,624,984	\$3,031,649	\$2,301,212	\$2,272,265
Add: Cash Carryforward			\$1,016,330	\$1,026,690
Total Revenue	<u><u>\$2,624,984</u></u>	<u><u>\$3,031,649</u></u>	<u><u>\$3,317,542</u></u>	<u><u>\$3,298,955</u></u>
 <u>EXPENDITURES</u>				
Personal Services	\$729,398	\$656,203	\$661,596	\$663,009
Operating Expenses	\$1,401,987	\$1,394,961	\$1,775,615	\$1,480,615
Capital Outlay	\$1,333,477	\$1,107,604	\$846,784	\$1,121,784
Debt Service		\$292,098	\$0	\$0
Transfers	\$33,547	\$33,547	\$33,547	\$33,547
Reserves				
Total Expenditures	<u><u>\$3,498,409</u></u>	<u><u>\$3,484,413</u></u>	<u><u>\$3,317,542</u></u>	<u><u>\$3,298,955</u></u>

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

STAFFING

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

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

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

DEPARTMENT

FUNCTIONS

**Law Enforcement
Trust**
119 - 3411

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

**Law Enforcement
Education**
120 - 3410

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

Article V Court Support
125 - 2335

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

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

BUDGET SUMMARY

		<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>
	<u>REVENUES</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
Law Enforcement Trust 119 - 0000	Fines and Forfeitures	\$6,011	\$14,350	\$20,000	\$19,600
	Interest & Misc. Revenue	\$797	\$333	\$350	\$400
	Cash Carryforward			\$69,650	\$45,000
	Totals	\$6,808	\$14,683	\$90,000	\$65,000
=====					
	<u>EXPENDITURES</u>				
119 - 3411	Operating Expenses	\$126,702	\$15,994	\$80,000	\$60,000
	Capital Outlay	\$4,115	\$8,200	\$10,000	\$5,000
	Reserve for Contingencies				
	Totals	\$130,817	\$24,194	\$90,000	\$65,000
=====					

	<u>REVENUES</u>				
Law Enforcement Education 120 - 0000	Fines & Forfeitures	\$20,932	\$20,550	\$20,000	\$22,250
	Interest & Misc. Revenue	\$64	\$30	\$50	\$150
	Cash Carryforward			\$21,450	\$12,600
	Totals	\$20,996	\$20,580	\$41,500	\$35,000
=====					
	<u>EXPENDITURES</u>				
120 - 3410	Operating Expenses	\$41,170	\$26,545	\$40,000	\$32,500
	Reserve for Contingencies			\$1,500	\$2,500
	Totals	\$41,170	\$26,545	\$41,500	\$35,000
=====					

	<u>REVENUES</u>				
Article V Court Support 125 - 0000	Charges for Services	\$82,568	\$83,644	\$80,000	\$82,000
	Interest & Misc. Revenue	\$275	\$149	\$150	\$150
	Cash Carryforward			\$51,688	\$49,688
	Totals	\$82,843	\$83,793	\$131,838	\$131,838
=====					
	<u>EXPENDITURES</u>				
125 - 2335	Legal Aid	\$19,140	\$22,518	\$25,000	\$25,000
	Public Defender			\$2,688	\$2,688
	Innovative Courts	\$84,026	\$8,213	\$59,150	\$59,150
	Juvenile Courts			\$15,000	\$15,000
	Law Library	\$20,498	\$21,025	\$25,000	\$25,000
	Transfer - Clerk	\$12,000	\$5,000	\$5,000	\$5,000
	Totals	\$135,664	\$56,756	\$131,838	\$131,838
=====					

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			
		FY 10-11	FY 11-12	FY 12-13	FY 13-14
<u>REVENUES</u>		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
Court Improvement 122 - 0000	Intergovernmental Revenues				
	Charges for Services	\$137,519	\$136,095	\$137,500	\$148,500
	Interest	\$4,088	\$2,763	\$2,700	\$2,100
	Cash Carryforward			\$722,300	\$262,650
	Totals	\$141,607	\$138,858	\$862,500	\$413,250
939.18 F.S. 122 - 2330	<u>EXPENDITURES</u>				
	Capital Outlay	\$155,632	\$53,398	\$350,000	\$150,000
	Totals	\$155,632	\$53,398	\$350,000	\$150,000
Grant-in-Aid 122 - 2331	<u>EXPENDITURES</u>				
	Operating Expenses	\$563	\$1,196	\$1,500	\$1,750
	Capital Outlay				
	Totals	\$563	\$1,196	\$1,500	\$1,750
318.18 F.S. 122 - 2334	<u>EXPENDITURES</u>				
	Operating Expenses	\$571	\$8,855	\$11,000	\$11,500
	Capital Outlay	\$659,551	\$315,728	\$500,000	\$250,000
	Totals	\$660,122	\$324,583	\$511,000	\$261,500
	Grand Total - Court Improvement	\$816,317	\$379,177	\$862,500	\$413,250

Driver's Education 124 - 0000	<u>REVENUES</u>				
	Fines & Forfeitures	\$22,923	\$22,635	\$24,000	\$25,000
	Interest	\$478	\$343	\$450	\$450
	Cash Carryforward			\$50,550	\$24,550
	Totals	\$23,401	\$22,978	\$75,000	\$50,000
Driver's Education 124 - 2111	<u>EXPENDITURES</u>				
	Grants & Aids	\$24,600	\$45,000	\$75,000	\$50,000
	Totals	\$24,600	\$45,000	\$75,000	\$50,000

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 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
Court Technology	<u>REVENUES</u>				
	Charges for Services	\$67,692	\$64,856	\$66,500	\$75,000
	Interest & Miscellaneous	\$1,001	\$760	\$825	\$825
126 - 0000	Cash Carryforward			\$138,835	\$127,668
	Totals	\$68,693	\$65,616	\$206,160	\$203,493
		=====	=====	=====	=====
	<u>EXPENDITURES</u>				
	Operating Expenses	\$84,412	\$78,689	\$150,182	\$146,653
126 - 2336	Capital Outlay	\$ 10,912	\$ 13,676	\$55,978	\$56,840
	Totals	\$95,324	\$92,365	\$206,160	\$203,493
		=====	=====	=====	=====

		<u>REVENUES</u>			
Crime Prevention	Fines & Forfeitures	\$32,366	\$31,262	\$30,000	\$28,000
	Interest & Miscellaneous	\$140	\$94	\$100	\$75
127 - 0000	Cash Carryforward			\$13,400	\$6,000
	Totals	\$32,506	\$31,356	\$43,500	\$34,075
		=====	=====	=====	=====
	<u>EXPENDITURES</u>				
	Operating Expenses	\$26,288	\$30,912	\$25,000	\$25,000
127 - 3411	Capital Outlay			\$18,500	\$9,075
	Totals	\$26,288	\$30,912	\$43,500	\$34,075
		=====	=====	=====	=====

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

DEPARTMENT

FUNCTIONS

E 9-1-1 System

130 - 3992

To account for funds received to establish, maintain, and update the 9-1-1 Emergency telephone system for the County.

BUDGET SUMMARY

		FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
	REVENUES -----				
130 - 0000	Intergov. Revenue	\$508,826	\$781,290	\$327,500	\$321,353
	Charges for Services				
	Interest/Misc. Revenue	\$184	\$474	\$500	\$250
	Sub-Totals	\$509,010	\$781,764	\$328,000	\$321,603
	Cash Carryforward			\$0	\$0
	Total Revenue	\$509,010	\$781,764	\$328,000	\$321,603
		=====	=====	=====	=====
	EXPENDITURES -----				
130 - 3992	Personal Services	\$86,302	\$79,425	\$77,890	\$81,263
	Operating Expenses	\$268,962	\$290,848	\$250,110	\$240,340
	Capital Outlay	\$15,146	\$310,921		
	Total Expenditures	\$370,410	\$681,194	\$328,000	\$321,603
		=====	=====	=====	=====

Comments: Funded primarily through E-9-1-1 service charges. Approximately 50% of Operating Expenses relates to contractual services for maintenance of 911 equipment.

STAFFING

Addressing Tech I / II	1	0	0	0
GIS Specialist	1	1	1	1
Staff Assistant	0	0	0	0
GIS Coordinator	0.5	0.5	0.5	0.5
Totals	2.5	1.5	1.5	1.5
	=====	=====	=====	=====

FUNCTION/BUIDGET - OTHER SPECIAL REVENUE FUNDS - TOURIST DEVELOPMENT

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

		BUDGET SUMMARY -----			
REVENUES -----		FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
		-----	-----	-----	-----
131 - 0000	Tourist Tax	\$206,466	\$253,036	\$200,000	\$215,000
	Interest/Misc. Revenue	\$1,490	\$436	\$500	\$1,000
	Cash Carryforward			\$50,000	\$34,500
	Totals	\$207,956	\$253,472	\$250,500	\$250,500
		=====	=====	=====	=====
EXPENDITURES -----					
131 - 2107	Operating Expenses	\$233,749	\$224,546	\$250,500	\$250,500
	Reserve-Contingencies				
	Totals	\$233,749	\$224,546	\$250,500	\$250,500
		=====	=====	=====	=====

Comments: Coordinated by the local Chamber of Commerce through contract with the County. Since the initiation of this Fund in FY 1992-93, revenues in most years have exceeded expenditures, resulting in a slow buildup of an annual Fund Balance, a large portion of which was budgeted for expenditures in FYs 11-12 and 12-13.

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 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
REVENUES					
132 - 0000	Fines and Forfeitures	\$36,211	\$35,423	\$40,000	\$41,500
	Interest/Misc. Revenue	\$2,411	\$18,116	\$34,500	\$31,500
	Transfers In	\$83,127	\$83,127	\$83,127	\$83,127
	Cash Carryforward				
	Totals	\$121,749	\$136,666	\$157,627	\$156,127
EXPENDITURES					
132 - 3993	Operating Expenses	\$66,177	\$42,653	\$37,393	\$35,841
	Capital Outlay				
	Debt Service	\$120,010	\$120,332	\$120,234	\$120,286
	Totals	\$186,187	\$162,985	\$157,627	\$156,127

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 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
133 - 0000	Intergovernmental Revenue	\$169,011	\$480,772	\$50,000	\$0
	Interest/Misc. Revenue				
	Transfer from General Fund	\$139,312	\$198,695	\$193,195	\$183,820
	Cash Carryforward				
	Totals	\$308,323	\$679,467	\$243,195	\$183,820
EXPENDITURES					
133 - 2108	Operating Expenses	\$238,553	\$173,690	\$183,820	\$183,820
	Capital Outlay	\$101,471	\$469,067	\$50,000	\$0
	Debt Service	\$39,312	\$38,195	\$9,375	\$0
	Grants & Aids		\$5,500		
	Reserve - Future Marketing				
	Reserve - Contingencies				
	Totals	\$379,336	\$686,452	\$243,195	\$183,820

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

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

FUNCTION/BUDGET - OTHER SPECIAL REVENUE FUNDS - IMPACT FEES

Impact Fees

To account for Revenues and Expenditures relating to the collection of Impact Fees from new development/construction needed to support the improvement/expansion of County-wide infrastructure (Roads, Parks & Recreation, Fire Protection, and Emergency Services) brought about by such development.
 ** Moratorium on Impact Fees until February 28, 2015.

Funds 141-144

BUDGET SUMMARY

		FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
TRANS - PORTATION IMPACT FEES 141 - 0000	REVENUES				
	Interest Earnings	\$1,041	\$846	\$500	\$0
	Impact Fees				
	Cash Carryforward			\$569,710	\$0
	Totals	\$1,041	\$846	\$570,210	\$0
EXPENDITURES					
141 - 4102	Capital Outlay	\$0	\$4,482	\$570,210	\$0
	Totals	\$0	\$4,482	\$570,210	\$0

RECREATION IMPACT FEES 142 - 0000	REVENUES				
	Interest Earnings	\$94	\$76	\$50	\$0
	Impact Fees				
	Cash Carryforward			\$51,523	\$0
	Totals	\$94	\$76	\$51,573	\$0
EXPENDITURES					
142 - 6101	Capital Outlay	\$0	\$0	\$51,573	\$0
	Totals	\$0	\$0	\$51,573	\$0

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

BUDGET SUMMARY

		FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
REVENUES					
FIRE IMPACT FEES 143 - 0000	Interest Earnings	\$37	\$0	\$0	\$0
	Impact Fees				
	Cash Carryforward				
	Totals	\$37	\$0	\$0	\$0
EXPENDITURES					
143 - 3290	Capital Outlay	\$24,341	\$0	\$0	\$0
	Totals	\$24,341	\$0	\$0	\$0

REVENUES					
EMS IMPACT FEES 144 - 0000	Interest Earnings	\$28	\$0	\$0	\$0
	Impact Fees				
	Cash Carryforward				
	Totals	\$28	\$0	\$0	\$0
EXPENDITURES					
144 - 3991	Capital Outlay	\$25,409	\$0	\$0	\$0
	Totals	\$25,409	\$0	\$0	\$0

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

DEPARTMENT

FUNCTIONS

**CDBG Program
Income**

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

161 - 6505

BUDGET SUMMARY

		FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
REVENUES					
	NSP3 Grant		\$214,659	\$1,000,000	\$10,000
	CDBG Housing Rehab Gr	\$14,000	\$834,662	\$725,000	\$0
	Disaster Recovery Program	\$375,131	\$774,453	\$670,000	\$0
	Interest/Misc. Revenue		\$153		
	Cash Carryforward				
	Total Revenue	\$389,131	\$1,609,268	\$2,395,000	\$10,000
EXPENDITURES					
161 - 6505	Operating Expenses	\$372,785	\$774,454	\$1,740,000	\$0
	Reserves for Contingency				
161 - 6506	Operating Expenses	\$14,000	\$620,003	\$515,000	\$0
161 - 6509	Operating Expenses	\$0	\$214,658	\$140,000	\$10,000
	Total Expenditures	\$386,785	\$1,609,115	\$2,395,000	\$10,000

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

DEPARTMENT

FUNCTIONS

**Interlachen Lakes
Estates MSBU**

162 - 7992

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

**West Putnam
MSBU**

163 - 7993

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

**Hurricane Housing
Recovery Program**

171 - 6507

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.

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

BUDGET SUMMARY

		<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
Interlachen Lakes Estates MSBU	<u>REVENUES</u>				
	Special Assessment	\$245,796	\$228,365	\$230,000	\$215,500
	Interest/Misc. Revenue	\$650	\$481	\$500	\$500
	Cash Carryforward			\$28,375	\$53,000
162 - 0000	Totals	\$246,446	\$228,846	\$258,875	\$269,000
		=====	=====	=====	=====
162 - 7992	<u>EXPENDITURES</u>				
	Operating Expenses	\$182,921	\$303,511	\$253,875	\$266,500
	Reserve-Contingencies			\$5,000	\$2,500
	Totals	\$182,921	\$303,511	\$258,875	\$269,000
		=====	=====	=====	=====

West Putnam MSTU/MSBU	<u>REVENUES</u>				
	Ad Valorem Taxes				
	Special Assessment	\$136,062	\$128,718	\$135,000	\$132,000
	Intergovernment Rev				
163 - 0000	Interest/Misc. Revenue	\$571	\$426	\$500	\$700
	Cash Carryforward			\$27,275	\$33,175
	Totals	\$136,633	\$129,144	\$162,775	\$165,875
		=====	=====	=====	=====
163 - 7993	<u>EXPENDITURES</u>				
	Operating Expenses	\$145,995	\$183,579	\$157,775	\$165,875
	Reserve-Contingencies			\$5,000	\$0
	Totals	\$145,995	\$183,579	\$162,775	\$165,875
		=====	=====	=====	=====

Hurricane Housing Recovery Program	<u>REVENUES</u>				
	Hurr Hsng Recov Grant				
	Interest/Misc. Revenue				
	Cash Carryforward				
171 - 0000	Totals	\$0	\$0	\$0	\$0
		=====	=====	=====	=====
171 - 6507	<u>EXPENDITURES</u>				
	Operating Expenses				
171 - 9999	Trf-Loc Housing SHIP				
	Totals	\$0	\$0	\$0	\$0
		=====	=====	=====	=====

FUNCTIONS - OTHER SPECIAL REVENUE FUNDS - SHIP and MSBU FUNDS

DEPARTMENT

FUNCTIONS

**Local Housing
Assistance Trust
Fund (SHIP)**

170 - 6506

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

MSBU Fund

175 - 4110

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

BUDGETS - OTHER SPECIAL REVENUE FUNDS - SHIP and MSBU FUNDS

BUDGET SUMMARY

		FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
Local Housing Assistance Trust Fund (SHIP)	REVENUES				
	Intergovernmental Revenue	\$350,000	\$0	\$325,000	\$350,000
	Interest/Misc. Revenue	\$16,722	\$13,619	\$7,000	\$4,600
	Transfers In	\$38,588	\$0	\$0	\$0
	170 - 0000 Cash Carryforward			\$368,000	\$65,400
	Totals	\$405,310	\$13,619	\$700,000	\$420,000
EXPENDITURES					
170 - 6506	Operating Expenses	\$96,982	\$380,435	\$680,000	\$400,000
	Reserve-Contingencies			\$20,000	\$20,000
	Totals	\$96,982	\$380,435	\$700,000	\$420,000

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

REVENUES

MSBU Fund	Special Assessment	\$134,486	\$122,997	\$231,500	\$126,800
	Interest/Misc. Revenue	\$1,412	\$707	\$750	\$1,000
	175 - 0000 Intergovernmental Revenue				
	Cash Carryfwd- Regular				
	Totals	\$135,898	\$123,704	\$232,250	\$127,800

EXPENDITURES

175 - 4110	Operating Expenses	\$91,221	\$117,235	\$112,500	\$95,705
	Capital Outlay - Roads			\$94,750	\$25,000
	Reserve- Contingencies			\$25,000	\$7,095
	Totals	\$91,221	\$117,235	\$232,250	\$127,800

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

**E. Putnam Water/
Wastewater
Grants**

408 - 5304

To account for expenditure of several grants associated with the expansion of water and wastewater services in the East Putnam area. The initial projects serve a limited area, primarily to correct unhealthy water and sewage problems. Follow-on projects are planned to expand to a "Regional" system, not only providing healthier conditions to a wider area, but also to encourage commercial/industrial expansion into the area. Expansion of the water system was substantially completed during FY 2009. Construction for the wastewater system has commenced and should be completed during FY 2013-14.

BUDGET SUMMARY

	REVENUES	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
408 - 0000	Intergovernmental Revenue	\$1,586,553	\$0	\$2,623,800	\$2,623,800
	Interest/Misc. Revenues	\$51,835	\$20,866	\$20,000	\$20,000
	Transfer from General Fund				
	Debt Proceeds	\$1,570,797	\$0	\$3,057,000	\$3,057,000
	Cash Carryforward			\$5,524,020	\$5,524,020
	Totals	\$3,209,185	\$20,866	\$11,224,820	\$11,224,820
	EXPENDITURES				
408 - 5304 Water	Operating Expenses	\$2,000	\$10,380		
	Capital Outlay				
	Debt Service	\$1,586,553	\$0		
408 - 5304 Wastewater	Operating Expenses	\$50,355	\$63,198	\$2,283,320	\$2,283,320
	Capital Outlay			\$8,941,500	\$8,941,500
	Transfer Reserve				
	Totals	\$1,638,908	\$73,578	\$11,224,820	\$11,224,820

Comments: Although a USDA loan/grant had been awarded to expand the water system and other grants are currently in place to help in the "regional" expansion of both water and wastewater, progress has been slow. Debt Proceeds are from USDA and bank loans.

FUNCTIONS/BUDGETS - OTHER SPECIAL REVENUE FUNDS - WASTEWATER UTILITIES

<p>DEPARTMENT -----</p> <p>Wastewater - Paradise Point Port Buena Vista</p> <p>603 - 5302/5307</p>	<p>FUNCTIONS -----</p> <p>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.</p>
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BUDGET SUMMARY

		FY 10-11	FY 11-12	FY 12-13	FY 13-14
REVENUES		ACTUAL	ACTUAL	BUDGET	BUDGET
-----		-----	-----	-----	-----
603 - 0000	User Fees - Paradise Pt.	\$20,457	\$19,993	\$20,450	\$20,450
	User Fees - Pt.Buena V.	\$24,900	\$24,900	\$25,200	\$25,200
	Interest/Misc. Revenue				
	Cash Carryforward			\$3,290	\$3,290
	Totals	\$45,357	\$44,893	\$48,940	\$48,940
		=====	=====	=====	=====
EXPENDITURES					

Paradise Point	Operating Expenses	\$16,403	\$20,837	\$19,890	\$19,890
603 - 5302	Capital Outlay				
	Reserve - Contingencies				
Port Buena Vista	Operating Expenses	\$19,399	\$21,077	\$29,050	\$29,050
603 - 5307	Capital Outlay				
	Reserve - Contingencies				
	Totals	\$35,802	\$41,914	\$48,940	\$48,940
		=====	=====	=====	=====

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

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

		FY 10-11	FY 11-12	FY 12-13	FY 13-14
REVENUES		ACTUAL	ACTUAL	BUDGET	BUDGET
-----		-----	-----	-----	-----
Water - Paradise View Port Buena Vista	User Fees - Paradise V.	\$7,821	\$7,320	\$7,500	\$7,500
	User Fees - Pt.Buena V.	\$25,746	\$25,654	\$25,750	\$25,750
	Interest/Misc. Revenue	\$766	\$318	\$325	\$325
	Transfer from General Fd				
	Cash Carryforward				
606 - 0000	Totals	\$34,333	\$33,292	\$33,575	\$33,575
		=====	=====	=====	=====
EXPENDITURES					

Paradise View 606 - 5305	Operating Expenses	\$5,324	\$14,965	\$11,325	\$11,325
	Capital Outlay		\$14,358		
	Reserve - Contingencies				
Port Buena Vista 606 - 5307	Operating Expenses	\$27,515	\$15,440	\$22,250	\$22,250
	Capital Outlay				
	Reserve - Contingencies				
	Totals	\$32,839	\$44,763	\$33,575	\$33,575
		=====	=====	=====	=====

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 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
REVENUES					
<hr/>					
607 - 0000	Interest	\$107	\$58	\$75	\$75
	Miscellaneous Revenue				
	Cash Carryforward			\$60,000	\$26,200
	Totals	\$107	\$58	\$60,075	\$26,275
		<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURES					
<hr/>					
607 - 6112	Operating Expenses			\$2,500	\$1,275
	Capital Outlay	\$27,520	\$0	\$57,575	\$25,000
	Reserve-Contingency				
	Totals	\$27,520	\$0	\$60,075	\$26,275
		<hr/>	<hr/>	<hr/>	<hr/>
		<hr/>	<hr/>	<hr/>	<hr/>

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

FUNCTIONS/BUDGET - DEBT SERVICE FUND - MSBU SINKING FUND

<p>MSBU</p> <p>Sinking Fund</p> <p>212 - 7107</p>	<p>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.</p>
---	---

BUDGET SUMMARY

		FY 10-11	FY 11-12	FY 12-13	FY 13-14
REVENUES		ACTUAL	ACTUAL	BUDGET	BUDGET
-----		-----	-----	-----	-----
<p>MSBU</p> <p>Sinking Fund</p> <p>212 - 0000</p>	Special Assessment	\$297,746	\$281,955	\$187,000	\$218,500
	Interest/Misc. Revenue	\$18	\$363	\$400	\$350
	Cash Carryforward			\$172,328	\$136,430
	Total Revenue	\$297,764	\$282,318	\$359,728	\$355,280
		=====	=====	=====	=====
EXPENDITURES					

<p>212 - 7107</p>	Operating Expenses	\$8,194	\$5,469	\$7,000	\$5,000
	Debt Service	\$352,719	\$352,750	\$352,728	\$350,280
	Reserves for Contingency				
	Total Expenditures	\$360,913	\$358,219	\$359,728	\$355,280
		=====	=====	=====	=====

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

		FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
	REVENUES				
	Taxes	\$4,203,564	\$4,447,881	\$4,150,000	\$4,586,574
	Interest/Misc. Revenue	\$7,380	\$8,197	\$7,500	\$8,000
301 - 0000	Debt Proceeds			\$2,000,000	\$2,000,000
	Cash Carryforward				
	Totals	\$4,210,944	\$4,456,078	\$6,157,500	\$6,594,574
	EXPENDITURES				
301 - 2110	Capital Outlay		\$4,818	\$2,664,849	\$3,510,783
	Debt Service	\$1,575,264	\$1,582,415	\$1,576,651	\$1,583,791
	Transfers Out	\$575,512	\$500,000	\$916,000	\$500,000
	Reserve - Contingencies				
	Totals	\$2,150,776	\$2,087,233	\$5,157,500	\$5,594,574
301 - 4101	Capital Outlay	\$249,600	\$756,208	\$1,000,000	\$1,000,000
301 - 6101	Capital Outlay	\$163,527	\$0	\$0	\$0
	Totals	\$2,563,903	\$2,843,441	\$6,157,500	\$6,594,574

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

REVENUES	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
Taxes	\$998,980	\$935,886	\$938,169	\$963,385
Intergovernment Revenue	\$3,403,444	\$4,165,367	\$6,712,000	\$4,224,057
Interest/Misc. Revenue	\$3,251	\$396	\$500	\$500
Transfer from Other Funds	\$75,512	\$0	\$416,000	\$0
Cash Carryforward				
Totals	\$4,481,187	\$5,101,649	\$8,066,669	\$5,187,942

EXPENDITURES

307 - 4101	Operating Expenses	\$1,925	\$1,173	\$0	\$0
	Capital Outlay	\$4,470,503	\$4,401,335	\$8,066,669	\$5,187,942
	Reserve - Contingencies				
	Totals	\$4,472,428	\$4,402,508	\$8,066,669	\$5,187,942

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

FUNCTIONS/BUDGETS - CAPITAL OUTLAY FUNDS - CAPITAL PROJECTS

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

BUDGET SUMMARY

	REVENUES -----	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
		-----	-----	-----	-----
308 - 0000	Intergovernmental Revenue	\$1,066,247	\$16,478		
	Interest/Misc. Revenue	\$885	\$302		
	Transfer from Other Funds	\$200,000	\$0		
	Debt Proceeds			\$1,000,000	\$3,000,000
	Cash Carryforward				
	Total Revenue	----- \$1,267,132 =====	----- \$16,780 =====	----- \$1,000,000 =====	----- \$3,000,000 =====
	EXPENDITURES -----				
308 - 3411	Cap Out- Jail Expansion	\$42,619	\$0	\$1,000,000	\$3,000,000
308 - 3991	Cap Out- Emerg Svcs	\$1,064,372	\$16,478		
308 - 6107	Cap Out-W.Put-Wisham Pk				
308 - 9999	Trf to Other Funds				
	Reserves				
	Total Expenditures	----- \$1,106,991 =====	----- \$16,478 =====	----- \$1,000,000 =====	----- \$3,000,000 =====

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

WASTE MANAGEMENT FUND

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

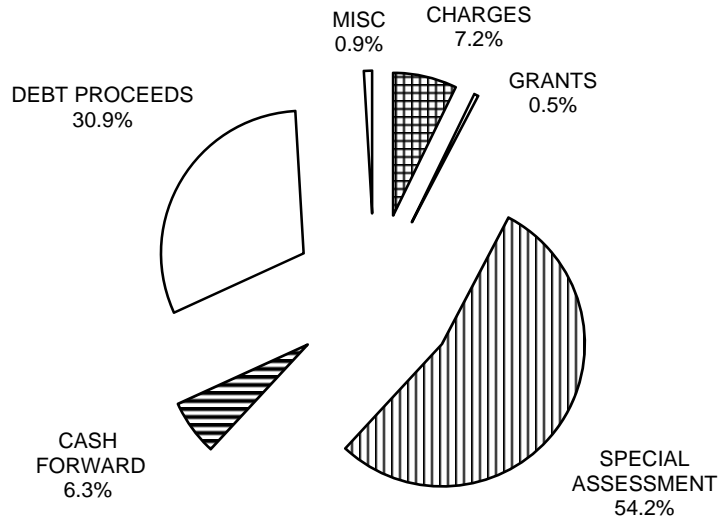
The primary Revenue sources for the Waste Management Fund are County-wide Special Assessments for residential refuse disposal (landfill) and recycling, a Special Assessment for refuse collection charged to residents in the unincorporated areas of the County, and tipping fees at the landfills for haulers handling commercial refuse. For FY 2013-14 commercial tipping fees are \$44/ ton. Special Assessments are \$86 for Landfills (Disposal), \$130 for Collection, and \$34 for Recycling for an overall maximum household fee of \$250.

Two components of the Solid Waste Special Assessment increased in FY 2009-10. Both the Collection and Recycling Assessments increased due to a new contract with Waste Pro as a result of increased fuel and operating costs to the contractor. The Landfill Assessment increased for FY 2013-14. Future increases are tied to CPI increases over the extended contract (which ends on September 30, 2015). 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.

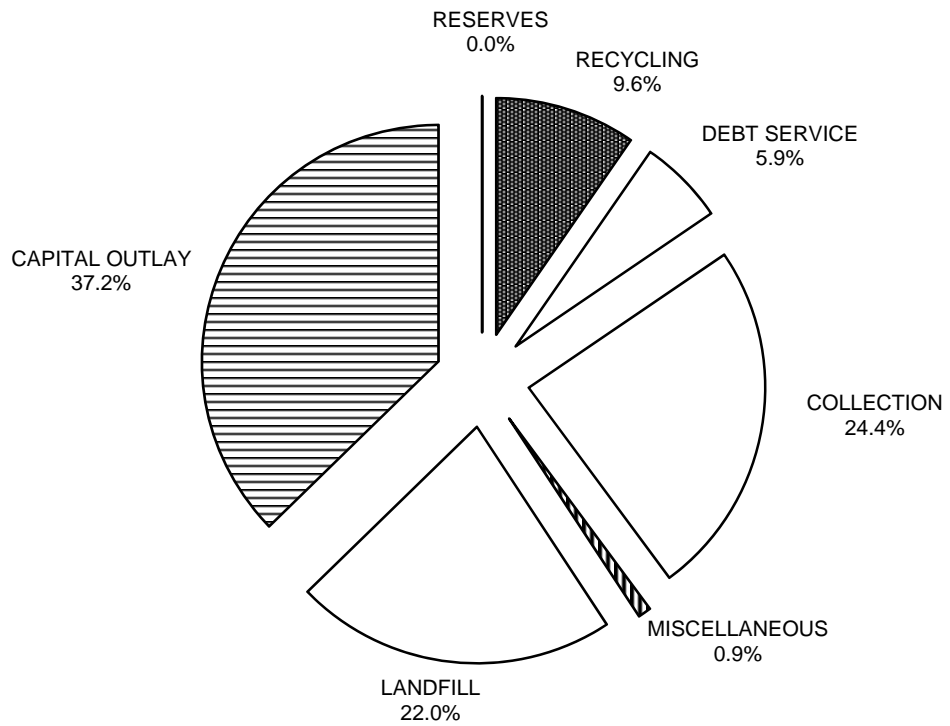
The major Expenditure use for FY 2013-14 is for the cost of Collection Operations due to the contract increases mentioned above. Landfill Operations costs are second with Recycling costs third. Capital Outlay will increase significantly when it comes time to close the Class 1 landfill cells currently in use. Funding for all these closures is in escrow, based on estimates that are updated annually.

The pie charts on the following page reflect the sources of Revenue and the Expenditure uses within the Waste Management Fund for FY 2013-14.

WASTE MANAGEMENT FUND REVENUES BY SOURCE



WASTE MANAGEMENT FUND EXPENDITURES BY USES



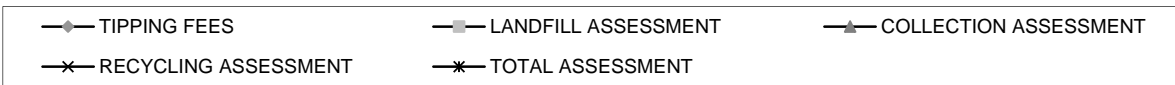
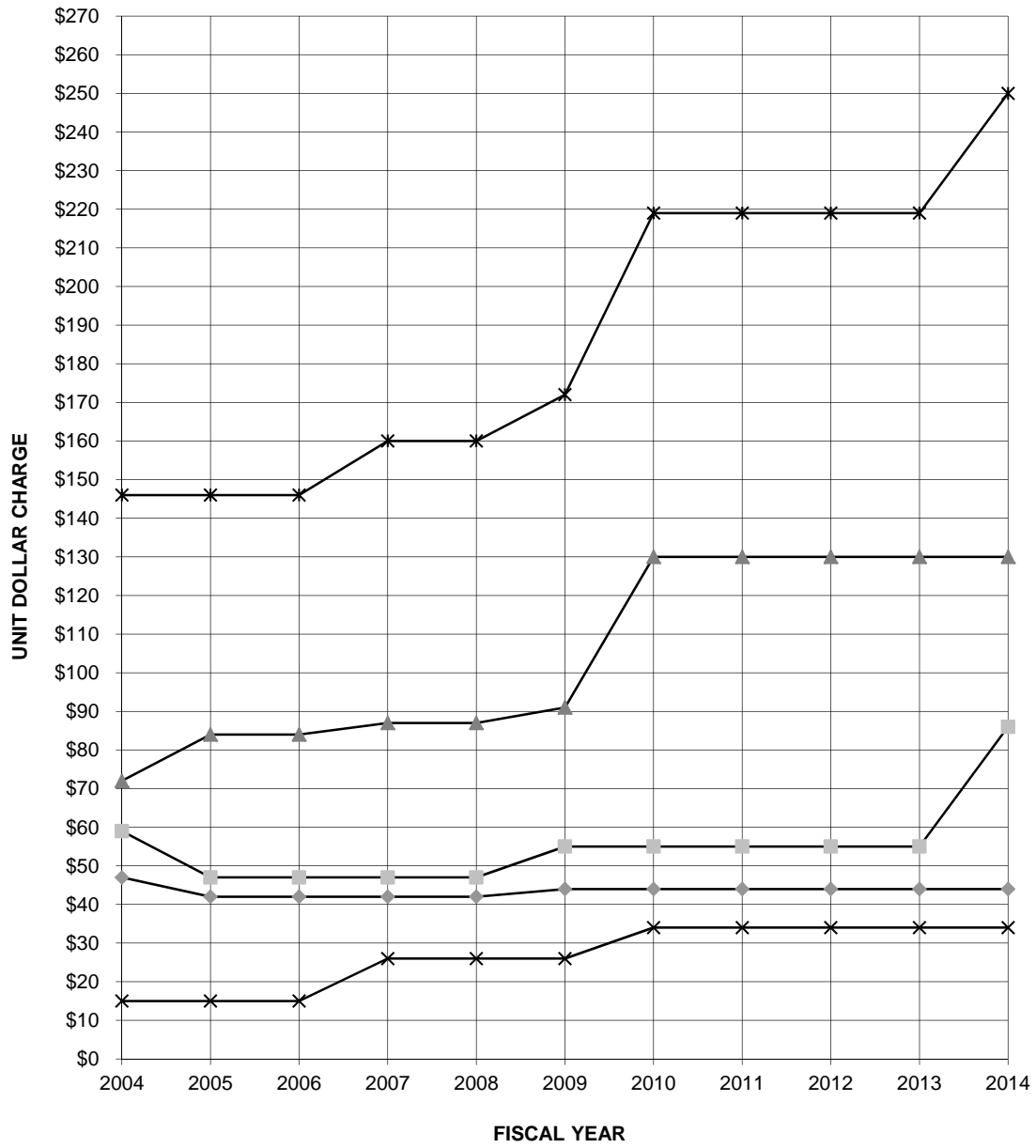
WASTE MANAGEMENT FUND - REVENUE BUDGET

BUDGET SUMMARY

FUND	REVENUE:	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
	FEMA - Disaster Relief				
	Consolidated Solid Waste Grant	\$70,588	\$70,588	\$70,000	\$70,588
WASTE MANAGEMENT	Commercial Tipping Fees	\$977,479	\$963,040	\$1,082,200	\$975,400
	Other Charges for Services	\$91,008	\$90,714	\$75,000	\$75,000
	Special Assessment- Landfill	\$1,868,331	\$1,804,295	\$1,852,246	\$2,908,272
	Special Assessment- Collection	\$3,776,737	\$3,667,909	\$3,812,507	\$3,859,310
401 - 0000	Special Assessment- Recycling	\$1,143,484	\$1,072,029	\$1,120,298	\$1,133,968
	Interest/Misc. Revenue	\$193,763	\$196,939	\$120,000	\$125,500
	Debt Proceeds				\$4,500,000
	Sub - Totals	\$8,121,390	\$7,865,514	\$8,132,251	\$13,648,038
	Add: Cash Carryfwd.- Projects			\$850,000	\$650,000
	Add: Cash Carryforward			\$739,030	\$264,881
	Total Revenue	\$8,121,390	\$7,865,514	\$9,721,281	\$14,562,919

Comments: The Debt Proceeds in FY2013-14 are needed to help pay for construction of a new landfill cell and landfill mining improvements.

WASTE MANAGEMENT TIPPING FEES/SPECIAL ASSESSMENTS



FUNCTIONS, BUDGET and STAFFING - ENTERPRISE FUNDS - WASTE MANAGEMENT

DEPARTMENT

FUNCTIONS

Landfills

401 - 4210

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

BUDGET SUMMARY

EXPENDITURES	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
401 - 4210 Personal Services	\$771,804	\$707,180	\$753,727	\$793,950
Operating Expenses	\$1,028,677	\$1,162,657	\$1,431,185	\$1,462,227
Capital Outlay	\$286	\$0	\$535,000	\$610,000
Debt Service	\$174,575	\$131,004	\$785,871	\$853,087
Transfer to Clerk of Cts.	\$41,560	\$41,560	\$41,560	\$41,560
Transfer to Risk Mgmt	\$10,182	\$10,182	\$10,182	\$10,182
Transfer to General Fund	\$52,500	\$0	\$0	\$0
Reserve - Contingencies				
Totals	\$2,079,584	\$2,052,583	\$3,557,525	\$3,771,006

STAFFING

Solid Waste Director	1	1	1	1
Sanitation Administrator	0	1	1	1
Landfill Supervisor	1	1	1	1
Lead Landfill Operator	1	0	0	0
Landfill Operator	6	7	7	7
Equipment Operator II	3	2	2	2
Weighmaster	2	2	2	2
Landfill Attendant	2	2	2	2
Mosquito Control Spec.	1	1	1	1
Staff Assistant II	1	1	1	1
Asst. to Sanitation Dir.	1	0	0	0
Totals	19	18	18	18

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 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
401 - 4214	Personal Services	\$4,011	\$3,706	\$6,651	\$6,451
	Operating Expenses	\$578,830	\$1,192,983	\$322,000	\$883,769
	Capital Outlay			\$150,000	\$100,000
	Totals	\$582,841	\$1,196,689	\$478,651	\$990,220

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 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
401 - 4215	Operating Expenses	\$3,455,528	\$3,477,964	\$3,470,798	\$3,548,523
	Totals	\$3,455,528	\$3,477,964	\$3,470,798	\$3,548,523

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 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
401 - 4218	Operating Expenses	\$93,579	\$73,342	\$86,675	\$86,375
	Totals	\$93,579	\$73,342	\$86,675	\$86,375

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 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
401 - 4223	Operating Expenses	\$892,624	\$806,177	\$0	\$470,000
	Capital Outlay			\$700,000	\$4,230,000
	Totals	\$892,624	\$806,177	\$700,000	\$4,700,000

Comments: Due to the timing involved relative to opening/closing landfills, the above expenditures can be highly variable from year to year. The FY 2012-13 and FY 2013-14 budgets were for mandated improvements.

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 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
	-----	-----	-----	-----	-----
401 - 4219	Personal Services	\$40,560	\$40,430	\$40,691	\$42,455
	Operating Expenses	\$1,307,368	\$1,288,677	\$1,327,691	\$1,360,844
	Capital Outlay	\$0	\$0	\$12,000	\$20,000
	Totals	\$1,347,928	\$1,329,107	\$1,380,382	\$1,423,299
		=====	=====	=====	=====

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

STAFFING

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

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

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

BUDGET SUMMARY

	EXPENDITURES -----	FY 10-11 ACTUAL -----	FY 11-12 ACTUAL -----	FY 12-13 BUDGET -----	FY 13-14 BUDGET -----
401 - 4220	Operating Expenses	\$8,863	\$11,121	\$17,250	\$13,496
	Totals	<u>\$8,863</u>	<u>\$11,121</u>	<u>\$17,250</u>	<u>\$13,496</u>

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

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

BUDGET SUMMARY

	EXPENDITURES -----	FY 10-11 ACTUAL -----	FY 11-12 ACTUAL -----	FY 12-13 BUDGET -----	FY 13-14 BUDGET -----
401 - 4221	Operating Expenses	\$30,000	\$30,000	\$30,000	\$30,000
	Totals	<u>\$30,000</u>	<u>\$30,000</u>	<u>\$30,000</u>	<u>\$30,000</u>

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

FUNCTIONS/BUDGET - ENTERPRISE FUNDS - PORT AUTHORITY

DEPARTMENT -----	FUNCTIONS -----
Port Authority	Accounts for revenues and expenditures associated with the operation of the County Bargeport, warehouse, and industrial complex. Revenues are primarily rents or user fees.
404 - 7203	
404 - 7205	

BUDGET SUMMARY

	REVENUES -----	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
404 - 0000	Charges for Services	\$8,437	\$26,283	\$15,650	\$13,200
	Rents - Warehouses	\$154,537	\$24,602	\$144,847	\$136,500
	Interest/Misc. Revenue				
	Capital from Governmental				
	Sub-Totals	\$162,974	\$50,885	\$160,497	\$149,700
	Add: Cash Carryforward			\$30,494	\$28,344
	Total Revenue	\$162,974	\$50,885	\$190,991	\$178,044
		=====	=====	=====	=====
	EXPENDITURES -----				
404 - 7203	Operating Expenses	\$172,292	\$163,290	\$182,611	\$169,164
	Capital Outlay				
	Transfer to Risk Mgmt	\$1,380	\$1,380	\$1,380	\$1,380
	Reserves for Contingency				
404 - 7205	Oper. Exp. - Water Utility	\$6,044	\$7,474	\$7,000	\$7,500
	Total Expenditures	\$179,716	\$172,144	\$190,991	\$178,044
		=====	=====	=====	=====

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. PUTNAM
WATER/WASTEWATER UTILITY**

DEPARTMENT FUNCTIONS

**E. Putnam Regional
Water/Wastewater
Utility**
405

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

BUDGET SUMMARY

		FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
REVENUES					
E. Putnam Water/ Wastewater Utility	Intergov Rev - Grants	\$700,618	\$0	\$0	\$0
	Charges for Services	\$861,544	\$896,060	\$873,000	\$902,835
	Interest/Misc. Revenue	\$530	\$1,918	\$750	\$1,000
	Trf/Cap fm Government	\$749,307	\$726,529	\$652,952	\$652,952
405 - 0000	Cash Carryforward			\$32,782	\$0
	Totals	\$2,311,999	\$1,624,507	\$1,559,484	\$1,556,787
EXPENDITURES					
Water	Personal Services	\$167,709	\$166,105	\$182,101	\$183,852
405 - 5303	Operating Expenses	\$1,087,646	\$1,117,486	\$310,734	\$310,734
	Capital Outlay		\$136		
	Debt Service	\$525,115	\$517,371	\$734,799	\$733,553
	Reserve for Contingencies				
Wat/Sewer Cap Proj	Debt Service			\$267,850	\$264,648
405 - 5304					
Wastewater	Operating Expenses	\$42,403	\$41,075	\$22,200	\$22,200
405 - 5308	Capital Outlay				
	Reserve for Contingencies				
Put Correct System	Operating Expenses	\$37,482	\$27,157	\$41,800	\$41,800
405 - 5309					
	Totals	\$1,860,355	\$1,869,330	\$1,559,484	\$1,556,787
STAFFING					
	Utility Service Rep.	1	1	1	1
	Distribution Sys. Super	1	1	1	1
	Lead Util. Service Worker	1	1	1	1
	Utility Service Workers	2	2	2	2
	Water Treatment Operator	1	0	0	0
	Water Resource Analyst	0	0.2	0.2	0.2
	Totals	6	5.2	5.2	5.2

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

<u>DEPARTMENT</u>	<u>FUNCTIONS</u>
<p>Fleet Maintenance</p> <p>501 - 8501</p>	<p>An Internal Service Fund, this fund accounts for expenditures relating to maintenance services for County-owned vehicles and equipment. Costs are billed to Departments according to completed work orders on their vehicles or equipment.</p>

BUDGET SUMMARY

		<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>
<u>REVENUES</u>		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>
501 - 0000	Interest/Misc. Revenue	\$6,734	\$1,240	\$2,650	\$2,500
	Internal Services	\$803,439	\$841,755	\$768,542	\$752,419
	Cash Carryforward				
	Total Revenue	\$810,173	\$842,995	\$771,192	\$754,919
		=====	=====	=====	=====
<u>EXPENDITURES</u>					
501 - 8501	Personal Services	\$344,901	\$336,058	\$339,520	\$349,347
	Operating Expenses	\$634,760	\$643,488	\$403,310	\$382,210
	Capital Outlay	\$1,200	\$0	\$25,000	\$20,000
	Trf to Risk Management	\$3,362	\$3,362	\$3,362	\$3,362
	Reserves for Contingency				
	Total Expenditures	\$984,223	\$982,908	\$771,192	\$754,919
		=====	=====	=====	=====

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

STAFFING

Fleet Maintenance Manager	1	1	1	1
Staff Assistant II	1	1	1	1
Parts/Maintenance Coord	1	1	1	1
Senior Mechanic/CDL	2	2	1	1
Mechanic/CDL	2	2	3	3
Emergency Vehicle Tech	1	1	0	0
	-----	-----	-----	-----
Totals	8	8	7	7
		=====	=====	=====

FUNCTIONS and BUDGET - INTERNAL SERVICE FUNDS - INSURANCE RESERVE

DEPARTMENT
Insurance Reserve
 506 - 2560

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

BUDGET SUMMARY

	FY 10-11	FY 11-12	FY 12-13	FY 13-14
REVENUES	ACTUAL	ACTUAL	BUDGET	BUDGET
Interest/Misc. Revenue	\$4,554	\$161,696	\$5,650	\$7,650
Transfer from General Fd.	\$53,440	\$58,706	\$52,608	\$52,608
Internal Services- County	\$1,972,216	\$1,918,382	\$1,937,250	\$1,937,250
Retiree Contributions	\$265,503	\$299,255	\$250,000	\$300,000
COBRA Contributions	\$10,823	\$4,878	\$7,500	\$9,000
506 - 0000 Employee Contributions	\$1,595,005	\$1,286,246	\$1,260,500	\$1,260,500
Property Appraiser Contr.	\$128,260	\$121,000	\$123,425	\$132,600
Tax Collector Contribution	\$191,180	\$197,835	\$196,020	\$210,600
Clerk of Courts Contrib.	\$451,712	\$440,272	\$445,260	\$483,600
Sheriff Contribution	\$1,337,655	\$1,331,605	\$1,328,580	\$1,482,000
Sup of Election Contrib.	\$35,090	\$33,275	\$36,300	\$46,800
Sub-Totals	\$6,045,438	\$5,853,150	\$5,643,093	\$5,922,608
Add: Cash Carryforward			\$563,985	\$1,246,868
Total Revenue	\$6,045,438	\$5,853,150	\$6,207,078	\$7,169,476
EXPENDITURES				
506 - 2560 Health Ins. Premiums	\$5,377,113	\$5,655,872	\$5,519,528	\$6,294,026
Other Operating Expen.	\$344,329	\$165,272	\$187,550	\$235,450
Reserves for Contingency			\$200,000	\$200,000
Transfer to the General Fund		\$300,000	\$300,000	\$440,000
Total Expenditures	\$5,721,442	\$6,121,144	\$6,207,078	\$7,169,476

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

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

DEPARTMENT

Risk Management

507 - 2561

FUNCTIONS

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

BUDGET SUMMARY

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
REVENUES				
507 - 0000				
Interest/Misc. Revenue	\$3,133	\$2,487	\$2,100	\$2,500
Transfer from General Fd.	\$126,344	\$101,344	\$101,344	\$101,344
Transfer from Transp. Fd.	\$29,827	\$29,827	\$29,827	\$29,827
Transfer from Fire Tax Fd.	\$33,547	\$33,547	\$33,547	\$33,547
Transfer from Pt. Authority	\$1,380	\$1,380	\$1,380	\$1,380
Transfer from Waste Mgmt	\$10,182	\$10,182	\$10,182	\$10,182
Transfer from Fleet Maint.	\$3,362	\$3,362	\$3,362	\$3,362
Internal Services- County	\$1,158,559	\$1,158,559	\$1,158,559	\$1,158,559
Sub-Totals	\$1,366,334	\$1,340,688	\$1,340,301	\$1,340,701
Add: Cash Carryforward			\$101,297	\$284,586
Total Revenue	\$1,366,334	\$1,340,688	\$1,441,598	\$1,625,287
EXPENDITURES				
507 - 2561				
Personal Services	\$52,649	\$53,166	\$52,620	\$53,726
Operating Expenses	\$1,337,465	\$1,213,582	\$1,073,978	\$1,221,561
Reserves for Contingency			\$165,000	\$150,000
Reserves - Worker Comp			\$150,000	\$200,000
Total Expenditures	\$1,390,114	\$1,266,748	\$1,441,598	\$1,625,287

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 2013-14 Fiscal Year.

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

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

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 and improve existing infrastructure. The Surtax that was collected began on January 1, 2003, and will be in place for 15 years. The Surtax is expected to generate \$4,586,574 for FY 2013-14, with annual increases paralleling the State Sales Tax Revenues in the General Fund. The largest use has been 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 were identified for paving and the 50+ miles have been completed. Other uses include an annual allocation for resurfacing roads (Approximately \$1 million), for road drainage improvements, and tentative supplemental/matching funds for such projects as a multi-use Recreation Facility, bridge repairs, and widening of certain County roads as they are being resurfaced.

APPROVED 9/24/13

PUTNAM COUNTY

FIVE YEAR

C.I.P.

FY 2013-14

THROUGH

FY 2017-18

CATEGORY - DRAINAGE

Item/Project Name	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	TOTAL	FUNDING SOURCE
DRAINAGE ANNUAL TOTALS:	\$0	\$800,000	\$800,000	\$300,000	\$300,000	\$2,200,000	AS LISTED BELOW
(1) Master Stormwater System Improvements		\$500,000	\$500,000	\$0	\$0	\$1,000,000	DEP Grants
(2) Road Drainage Improvements		\$300,000	\$300,000	\$300,000	\$300,000	\$1,200,000	Better Place Plan Surtax

CATEGORY - ROADS/BRIDGES

Item/Project Name	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	TOTAL	FUNDING SOURCE
ROADS ANNUAL TOTALS:	\$5,911,000	\$29,658,638	\$19,016,000	\$21,216,000	\$3,546,000	\$79,347,638	AS LISTED BELOW
(1) Resurfacing/ Paving-(Projects to be Determined)	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000	BPP and Second Local Option Gas Tax
(2) Road Paving Projects	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$10,000,000	Better Place Plan/Trans.
(3) Bridge Repairs		\$100,000	\$100,000	\$100,000	\$100,000	\$400,000	Second Local Option Gas Tax
(4) Sidewalks Projects	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000	Transportation Fund
(5) Connector Rd. - From US 17 south of Crawford Rd. to the South Putnam Distribution Special Planning Area		\$2,259,240				\$2,259,240	Grant or Developer Funded
(6) US 17 and Connector Road Intersection Improvements and Turn Lanes		\$847,398				\$847,398	Grant or Developer Funded

CATEGORY - FACILITIES (UTILITIES)

Item/Project Name	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	TOTAL	FUNDING SOURCE
FACILITIES (UTILITY) ANNUAL TOTALS:	\$11,080,000	\$0	\$0	\$0	\$0	\$11,080,000	AS LISTED BELOW
(1) Putnam Regional Waste Water System	\$9,000,000					\$9,000,000	SRF Funds/ DEP Grant/RD Grant/loan
(2) Drayton Island Ferry Barge and Push Boat Proj.	\$100,000					\$100,000	Federal FBD Funds and BPP for match
(3) Fort Gates Ferry Improvement Project	\$1,020,000					\$1,020,000	Federal FBD Funds and BPP for match
(4) Drayton Island Ferry Terminals	\$960,000					\$960,000	Federal FBD Funds and BPP for match

CATEGORY - FACILITIES (LANDFILLS)

Item/Project Name	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	TOTAL	FUNDING SOURCE
LANDFILLS ANNUAL TOTALS	\$5,130,000	\$6,970,000	\$7,010,000	\$2,680,000	\$350,000	\$22,140,000	AS LISTED BELOW
(1). Central L/F Phase II, Cell 1 Partial Closure	\$500,000					\$500,000	Sanitation Fund (Enterprise)
(2). Interlachen C/C Expansion	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	Sanitation Fund (Enterprise)
(3). Huntington C/C Expansion (Eng. & Const.)	\$100,000	\$400,000				\$500,000	Sanitation Fund (Enterprise)
(4). Pole Barn Improvements	\$50,000		\$50,000		\$50,000	\$150,000	Sanitation Fund (Enterprise)
(5). Huntington L/F Closure Improvements	\$50,000	\$50,000	\$50,000	\$50,000		\$200,000	Sanitation Fund (Enterprise)
(6). Leachate Collection System-Eng./Improvements	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	Sanitation Fund (Enterprise)
(7). Central Phase I Closure Improvements	\$50,000	\$50,000	\$50,000	\$50,000		\$200,000	Sanitation Fund (Enterprise)
(8). Central L/F Phase III, eng., permitting & construction	\$430,000	\$5,000,000	\$3,130,000	\$2,230,000	\$200,000	\$10,990,000	Sanitation Fund (Enterprise)
(9). Central L/F Phase II, Cell 2 Partial Closure	\$300,000	\$200,000				\$500,000	Sanitation Fund (Enterprise)
(10). Central L/F Phase II, Cell 3 Partial Closure				\$250,000		\$250,000	Sanitation Fund (Enterprise)
(11). Central L/F Phase I, Landfill Mining	\$3,470,000	\$1,070,000	\$3,630,000			\$8,170,000	Sanitation Fund (Enterprise)
(12). Onsite Leachate Treatment Construction	\$80,000	\$100,000				\$180,000	Sanitation Fund (Enterprise)

CATEGORY - FACILITIES (OTHER)

Item/Project Name	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	TOTAL	FUNDING SOURCE
FACILITIES (OTHER) ANNUAL TOTALS:	\$5,252,000	\$16,950,000	\$1,450,000	\$850,000	\$850,000	\$25,352,000	AS LISTED BELOW
(1) Library Expansion - Headquarters			\$600,000			\$600,000	Cultural Affairs Grant/General Fund/Better Place Plan
(2) Jail Expan. (Sheriff)	\$3,000,000	\$15,000,000	\$0	\$0	\$0	\$18,000,000	General Fund/Bonds
(3) Emergency Management Disaster Logistics Warehouse	\$427,000	\$0	\$0	\$0	\$0	\$427,000	State/Federal Disaster Grant
(4) Various Buildings A/C Replacements (GS)	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000	General Fund
(5) ADA Transition items (GS)	\$25,000	\$25,000	\$0	\$0	\$0	\$50,000	General Fund
(6) Various Buildings Floor Coverings (GS)	\$25,000	\$25,000	\$0	\$0	\$0	\$50,000	General Fund
(7) Shelter Retrofit (ES)	\$500,000	\$25,000	\$25,000	\$25,000	\$25,000	\$600,000	Emergency Management Grant
(8) Station Retrofit	\$250,000 TBD	\$250,000 TBD	\$250,000 TBD	\$250,000 TBD	\$250,000 TBD	\$1,250,000	Fire Tax Unit
(9) New Fire Stations/Remod.	\$500,000 TBA	\$500,000 TBA	\$500,000 TBA	\$500,000 TBA	\$500,000 TBA	\$2,500,000	Fire Tax Unit
(10) Water Proj. (Irrigation Well Hydrants)	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	Fire Tax Unit EM Grant
(11) Narrow Band Communications Project	\$50,000	\$50,000				\$100,000	Fire Tax Unit
(12) Parks & Rec - Multi-use Facility - Central Complex		\$1,000,000				\$1,000,000	General Fund Better Place Plan/Grants
(13) Tanglewylde Development	\$200,000					\$200,000	FRDAP Grant Land/Water

CATEGORY - VEHICLES & EQUIPMENT

Item/Project Name	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	TOTAL	FUNDING SOURCE
VEHICLES & EQUIPMENT ANNUAL TOTALS:	\$3,308,160	\$4,193,182	\$2,744,584	\$2,799,182	\$3,449,182	\$16,424,290	AS LISTED BELOW
SANITATION							
(1) D-6 Dozer (Lease-Purchase)				\$225,000 #4266		\$225,000	Sanitation Fund
(2) Front End Loader		\$275,000 #4262	\$275,000 #L4264		\$275,000	\$825,000	Sanitation Fund
(3) Pickup Truck Replacement		\$25,000 #4246				\$25,000	Sanitation Fund
(4) Trash Compactor (Lease-Purchase)					\$700,000	\$700,000	Sanitation Fund
(5) Scraper Pan (Lease-Purchase)		\$450,000 Repl. L0035				\$450,000	Sanitation Fund
(6) Roll-off Trucks	\$250,000 #4243/4244	\$250,000 #4258/4259				\$500,000	Sanitation Fund
(7) Tanker Truck				\$100,000 #4267		\$100,000	Sanitation Fund
(8) Pickup Truck Replacements		\$25,000 #4256			\$35,000	\$60,000	Sanitation Fund
(9) Pickup Truck Replacement (MC)	\$27,000 #5136					\$27,000	General Fund
(10) Batwing Mower & Tractor	\$75,000 #4237/4215					\$75,000	Sanitation Fund
(11) Pickup Truck Quad Cab		\$27,000 #4245				\$27,000	Sanitation Fund
(12) Pickup Truck w/Tommy Lift		\$25,000 #4260				\$25,000	Sanitation Fund
(13) Pickup Truck Replacement		\$25,000 #4227				\$25,000	Sanitation Fund
(14) Pickup Truck Extended Cab			\$35,000 #R4265			\$35,000	Sanitation Fund
PLANNING & DEV.							
(15) Replace Veh. P & D, Inspect.		\$40,804 #7330/7317	\$40,804 #7331/7333	\$40,804 #7334/7337	\$40,804 #7329/7335	\$163,216	General Fund
(16) New Veh. For Planning & Admin.			\$20,402 #7341			\$20,402	General Fund

CATEGORY - VEHICLES & EQUIPMENT

Item/Project Name	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	TOTAL	FUNDING SOURCE
EMS							
(17) Replacement Ambulances	\$250,000	\$250,000	\$250,000	\$275,000	\$275,000	\$1,300,000	General Fund
(18) Supervisor Vehicles	\$75,000	\$75,000 #9194	\$75,000	\$75,000	\$75,000	\$375,000	General Fund
(19) Station Alerting Devices (Med TACH)	\$45,000 2 Stations	\$45,000	\$45,000	\$45,000	\$45,000	\$225,000	General Fund
FIRE TAX UNIT							
(20) Fire Apparatus 4 x 2	\$750,000 Replace (3)	\$750,000 Replace (3)	\$750,000 Replace (3)	\$750,000 Replace (3)	\$750,000 Replace (3)	\$3,750,000	Fire Tax Unit
(21) 4WD Utility Vehicle	\$150,000 (1) TBA	\$150,000 (1) TBA	\$50,000 (1) TBA	\$50,000 (1) TBA	\$50,000 (1) TBA	\$450,000	Fire Tax Unit
(22) Retrofit Brush Vehicles	\$100,000 TBA	\$100,000 TBA	\$75,000 TBA	\$75,000 TBA	\$75,000 TBA	\$425,000	Fire Tax Unit(VFD's)
(23) Replacement Water Tankers	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000	Fire Tax Unit
(24) Radio Comm. (Narrow Band FCC Mandate)	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$225,000	Fire Tax Unit
(25) Mobile Command Unit	\$200,000					\$200,000	Fire Tax Unit
911 ADDRESSING							
(26) Phase II Wireless	\$500,000					\$500,000	Fund 130 911 Sys Grant
EMERGENCY SERVICES							
(27) 4WD Utility Vehicle		\$35,000 Replace (1)		\$35,000 Replace (1)		\$70,000	EM Grant
PW/TRANSPORTATION							
(28) Road Graders	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$875,000	Transportation Fund
(29) 12 Yard Dump Truck		\$110,000 TBD	\$110,000 TBD	\$110,000 TBD	\$110,000 TBD	\$440,000	Transportation Fund
(30) 2 1/2 Ton Crew Cab		\$90,000 TBD	\$90,000 TBD	\$90,000 TBD	\$90,000 TBD	\$360,000	Transportation Fund
(31) Loader/ Excavator Lease	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$210,000	Transportation Fund
(32) Gradall		\$265,000 New				\$265,000	Transportation Fund
(33) Dozer		\$235,000 TBA				\$235,000	Transportation Fund

CATEGORY - VEHICLES & EQUIPMENT

Item/Project Name	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	TOTAL	FUNDING SOURCE
(34) Pickups		\$35,000	\$35,000	\$35,000	\$35,000	\$140,000	Transportation
Engineering		#2361	TBD	TBD	TBD		Fund
		Repl.	Repl.	Repl.	Repl.		
(35) Boom Mowers	\$54,160	\$54,160	\$54,160	\$54,160	\$54,160	\$270,800	Transportation
Lease							Fund
(36) Pickups		\$35,000	\$35,000	\$35,000	\$35,000	\$140,000	Transportation
Road & Bridge		#1122	TBD	TBD	TBD		Fund
(37) Skid Steers		\$36,966	\$36,966	\$36,966	\$36,966	\$147,864	Transportation
New Lease		New 5Yr Lease					Fund
(38) Wood Chipper		\$5,252	\$5,252	\$5,252	\$5,252	\$21,008	Transportation
New Lease		New 5Yr Lease					Fund
GENERAL SERVICES							
(39) Cty Buildings		\$17,000				\$17,000	General
Repl. Pick-up Truck		#0292					Fund
INFORMATION TECH							
(40) Disk-based	\$70,000					\$70,000	General
Storage System							Fund

IMPACT ON OPERATING BUDGET OF APPROVED CAPITAL OUTLAY

In most years, limited Capital Outlay funds have had a **negative impact** on the Operating Budget. The County's reduced ability to keep up with vehicle and equipment replacement requirements continues to result in higher maintenance costs, most significantly in the area of emergency vehicles. Although the replacement rate for some equipment remains relatively slow, 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 4 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**. The biggest projects are the jail expansion and the Regional Wastewater project, \$18.5 million and \$11.2 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 first year capital cost is estimated at approximately \$3,000,000 with an additional \$15.5 million in FY 2014-15. These two projects are planned for the FY 2013-14. Other major projects in the FY 2013-14 Capital Improvement Plan are road paving and resurfacing projects, most of which will be paid from the Better Place Plan and various state/federal grants. Refer to Pages D-4 and D-5 for more detailed information.

Out-year proposed projects that will require additional personnel to operate include the Main Library Expansion and new/expanded Fire Stations. The Library costs will have to come from the General Fund, 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 2013-14 are being funded by state/federal grants, second local option gas tax funds and some funding from Better Place Plan dollars. In past years, the Board has committed as much as possible in the way of excess General Fund and Transportation budgets (when available) to roads so that the worst problems may be addressed, but it is still inadequate. In spite of the significant increase in road projects funds through the BPP, the need for better **long-term** funding for road construction and repairs continues to be a concern. The paving of some dirt roads under the BPP will reduce maintenance costs on **those** roads for a period of 10 to 20 years, at which time the County will need additional funds to resurface them. Since the Board usually replaces these roads in the maintenance system with other unpaved roads, there is no overall reduction in maintenance personnel/operating costs. MSBU road paving projects are basically paid for by Special Assessments levied on the property owners, with the General Fund/BPP picking up any project cost overruns. However, the roads, once paved, become the responsibility of the County Public Works Department to maintain. These maintenance/resurfacing costs, though many years down the road, will eventually overburden the current revenue sources dedicated to road maintenance.

DEBT CONSIDERATIONS

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

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

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

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

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

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

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 14	FY 15	FY 16	FY 17 & BEYOND	TOTAL
GENERAL LONG TERM:					
Bank of America-Comm Impr.	\$120,286	\$120,338	\$120,391	\$451,965	\$812,979
Bank of America - MSBU #1	\$162,294	\$0	\$0	\$0	\$162,294
Bank of America - MSBU #2	\$187,818	\$187,891	\$187,957	\$329,107	\$892,773
Bank of America - Line of Credit	\$1,162,223	\$1,155,815	\$1,162,994	\$1,736,772	\$5,217,804
Bank of America - Line of Credit	\$421,568	\$422,773	\$423,492	\$846,433	\$2,114,266
TOTAL GEN. LONG TERM	\$2,054,189	\$1,886,816	\$1,894,834	\$3,364,276	\$9,200,115
LEASE PURCHASES:					
Caterpillar Financial Svcs Corp.	\$146,270	\$0	\$0	\$0	\$146,270
BSFS Phone System	\$53,609	\$0	\$0	\$0	\$53,609
TOTAL LEASE PURCHASE	\$199,879	\$0	\$0	\$0	\$199,879
ENTERPRISE FUNDS:					
SRF-Water/Wastewater Proj.	\$654,052	\$654,052	\$654,052	\$8,513,934	\$10,476,091
USDA-Water/Wastewater Proj.	\$341,648	\$343,315	\$342,765	\$10,954,433	\$11,982,160
Solid Waste Project-Notes/Loans	\$581,797	\$581,797	\$581,797	\$726,964	\$2,472,356
Solid Waste Lease-Purchase	\$271,288	\$227,439	\$129,712	\$109,829	\$738,268
TOTAL ENTERPRISE FUNDS	\$1,848,785	\$1,806,603	\$1,708,327	\$20,305,160	\$25,668,874
TOTAL ALL DEBT SVC.	\$4,102,852	\$3,693,419	\$3,603,160	\$23,669,436	\$35,068,868
Change in Debt Service Per Year		-9.98%	-2.44%	556.91%	48.16%

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

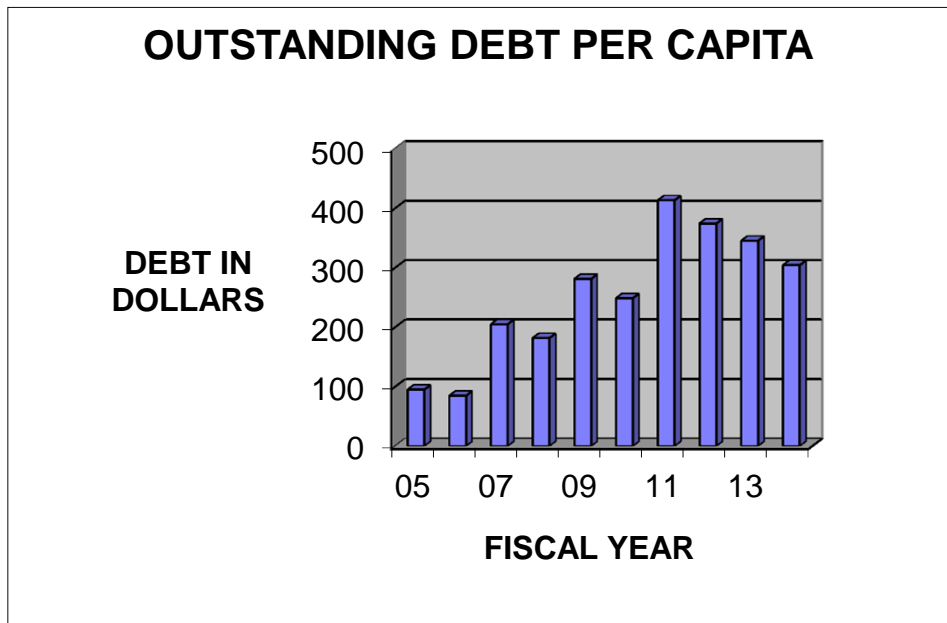
BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY

OUTSTANDING DEBT SUMMARY

	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>
GENERAL LONG TERM:				
Bank of America-Comm Impr.	\$617,017	\$519,595	\$418,217	\$418,217
Bank of America-MSBU #1				
Bank of America-MSBU #2	\$652,164	\$487,658	\$316,473	\$316,473
Bank of America - Line of Credit	\$3,755,000	\$2,740,000	\$1,675,000	\$1,675,000
Bank of America - Line of Credit	\$1,570,000	\$1,200,000	\$815,000	\$815,000
TOTAL GEN. LONG TERM	\$6,594,181	\$4,947,253	\$3,224,690	\$3,224,690
LEASE PURCHASES:				
Caterpillar Financial Svcs Corp.				
BSFS Phone System				
TOT. LEASE PURCHASE	\$0	\$0	\$0	\$0
ENTERPRISE FUNDS:				
SRF-Water/Wastewater Proj.	\$7,992,240	\$7,555,323	\$7,106,290	\$7,106,290
USDA-Water/Wastewater Proj.	\$6,033,000	\$5,951,000	\$5,866,000	\$5,866,000
Solid Waste Project-Notes/Loans	\$1,772,054	\$1,249,606	\$707,230	\$707,230
Solid Waste Lease-Purchase	\$131,535	\$18,937	\$0	\$0
TOT. ENTERPRISE FUNDS	\$15,928,829	\$14,774,866	\$13,679,520	\$13,679,520
BALANCE-ALL DEBT	\$22,523,010	\$19,722,119	\$16,904,210	\$16,904,210
Percent Change in Total Debt Per Year		-12.44%	-14.29%	0.00%

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

BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY



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

BOND RATINGS & INTEREST RATES

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

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

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14
<u>BOCC</u>										
General Fund	9.200	9.200	9.200	8.5765	8.5765	8.5765	8.5765	8.5765	8.5765	8.9000
TOTAL BOCC	9.200	9.200	9.200	8.577	8.5765	8.5765	8.5765	8.5765	8.5765	8.9000
<u>SCHOOL BOARD</u>										
General Fund	6.3100	5.9340	5.7740	5.4940	5.9550	6.0640	6.1110	5.9570	6.0200	5.8560
Bond Debt/Capital Outlay	2.8000	2.6000	2.5000	2.0000	1.7500	1.7490	1.7500	1.5000	1.5000	1.5000
TOTAL SCHOOL BOARD	9.1100	8.5340	8.2740	7.4940	7.7050	7.8130	7.8610	7.4570	7.5200	7.3560
TOTAL COUNTY - WIDE	18.3100	17.7340	17.4740	16.0705	16.2815	16.3895	16.4375	16.0335	16.0965	16.2560
<u>SPECIAL DISTRICTS</u>										
Fire Taxing District (MSTU)	0.800	0.800	0.800	0.800	0.7425	0.7425	0.7425	0.7425	0.7425	0.7425
West Putnam MSTU	0.000	0.000	0.000	0.000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
St John's River Water Mgmt	0.462	0.462	0.462	0.462	0.4158	0.4158	0.4158	0.3313	0.3313	0.3283
Suwanee River Water Mgmt	0.491	0.491	0.491	0.491	0.4399	0.4399	0.4399	0.4143	0.4143	0.4143
<u>MUNICIPALITIES</u>										
Crescent City	9.000	9.000	8.900	8.880	8.1723	8.1723	8.1723	8.1723	8.1723	8.5914
Interlachen	8.000	7.950	8.500	8.500	8.5000	8.4658	8.8287	8.8287	8.8287	8.7993
Palatka	8.000	8.000	8.650	8.650	8.5000	8.6500	8.6500	8.6500	9.1749	9.1749
Pomona Park	7.305	7.471	6.404	5.654	4.7737	5.0867	6.2874	6.2874	5.7874	5.7874
Welaka	6.700	6.700	6.700	6.300	5.5050	5.5050	5.5050	5.5050	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 2012-13 would be: $30,000/1,000 = 30 \times 8.5765 = \257.30

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:

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

2012 ESTIMATES

Incorporated Municipalities:

Crescent City	1,522
Interlachen	1,375
Palatka	10,277
Pomona Park	888
Welaka	717

Unincorporated

	57,895
Total County	72,674

POPULATION DENSITY

(persons per sq. mi.) 101.8

AGE GROUP & SEX:

Age	Population	%
0 - 19	18,096	24.9%
20 - 34	11,846	16.3%
35 - 44	7,485	10.3%
45 - 54	10,392	14.3%
55 - 64	10,756	14.8%
64 +	14,099	19.4%
	72,674	100.0%

MALE 36,046

FEMALE 36,628

EDUCATION

PUBLIC SCHOOLS:

	Number
Elementary	10
Middle Schools	4
High Schools	3
Exceptional Students	1
Charter Schools	3
Total Enrollment	10,864

FLORIDA 2012 PRICE LEVEL INDEX:

Putnam County	95.33
FLORIDA	100.00

PUTNAM COUNTY LABOR FORCE (July 2013):

30,262

UNEMPLOYMENT RATE (July 2013):

Putnam County	10.0%
Florida	7.1%
United States	7.4%

% NONFARM EMPLOYMENT BY INDUSTRY:

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

MEDIAN HOUSEHOLD INCOME (2012); (IN DOLLARS)

Putnam County	34,174
Florida	44,409

HOUSEHOLDS (2012):

<u>Estimate</u>	<u>Avg. Size</u>
29,998	2.45

% OF TOTAL TAXABLE VALUE - Including TANGIBLE PERSONAL PROPERTY

	COUNTY
Vacant Residential	8.00%
Single Family	30.50%
Mobile Homes	11.60%
Multifamily/Condos	1.70%
Commercial/Industrial	37.70%
Agricultural	1.70%
All Other	8.80%

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 2010 Census population of 74,364. The County is growing relatively slowly, but is expected to accelerate its growth pattern supported by increased economic development and some spill-over from the surrounding counties which are experiencing faster growth. As testimony to its rural nature, approximately 79% of the population continues to live outside of the five incorporated areas. Fire protection (except for the City of Palatka) is provided by Volunteer Fire Departments. Of the 1,643 miles of roads in the County, approximately 65% remain unpaved.

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

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

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