



Putnam County Board of Commissioners  
Presents...

# **A WALK THROUGH THE BRIAR PATCH**

A Financial Report to the Citizens of  
Putnam County, Georgia

# ABOUT THIS REPORT

On behalf of Putnam County Board of Commissioners, we are pleased to present our fourth Popular Annual Financial Report (PAFR) for the year ended September 30, 2018. Similar to the U.S. Government and State of Georgia, Putnam County runs its budget on a “fiscal year,” from October 1 to September 30. The purpose of this report is to provide readers with an overview of the County, its different departments, and financial information. However, it does not provide information regarding Funds or Component Units.

As part of the county’s commitment to be transparent to its citizens, the report will also provide an overview of the county’s organizational structure, services offered to its citizens, and financial state. The information in this report is extracted from the County’s CAFR (Comprehensive Annual Financial Report), which gives further detailed information.

\*\*Both the **CAFR** and **PAFR** are available online at :

<http://www.putnamcountyga.us/departments/financial-administrations/>

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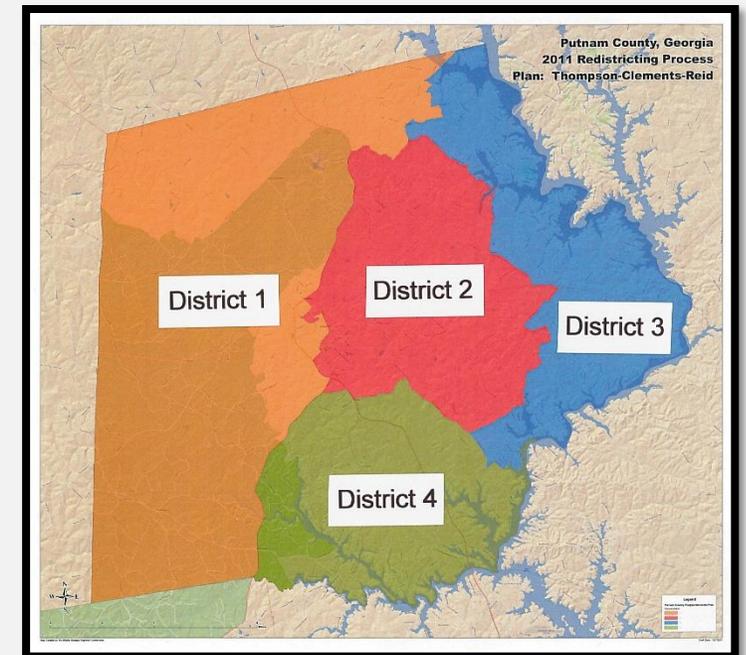
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## Our Commissioners are Proud to Serve the Great Citizens of Putnam County



The Board of Commissioners is a policy making body and oversees the executive functions of the county and assigns the day-to-day duties of the executive role to the county manager.

(Left to Right): Daniel Brown, District 2; Billy Sharp, District 3; Trevor Addison, District 4; Billy Webster, Chairman; Kelvin Irvin, District 1



To the Greatest Citizens of the Greatest County in Georgia:



Paul Van Haute  
County Manager

On behalf of the Putnam County Staff, I am pleased to present our Popular Annual Financial Report (PAFR) for the fiscal year ended September 30, 2018. This report is designed to increase awareness throughout our county relative to the financial operations of Putnam County and provide you with the necessary information on how your tax dollars are managed.

The financial information within this report is derived, in large part, from Putnam County's 2018 independently audited set of financial statements that are prepared in accordance with the Generally Accepted Accounting Principles (GAAP). The aforementioned statements are part of the County's 2018 Comprehensive Annual Financial Report (CAFR). We are proud to say that our efforts regarding the County's CAFR has earned Putnam County's Finance Department the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association for the past three years.

I am very proud of all that has been accomplished in the past year. The Board of Commissioners and staff strive to provide the highest and best possible services at the least possible cost. There is a lot of positive news in Putnam County and the following are some of the highlights.

Kosmo Cabinets recently acquired some of the old Horton property and has started production of their cabinets. The plant has initially hired 30 employees and will increase to 200 employees at full production. Legacy Homes, as the anchor tenant in the South Industrial Park area, has attracted other businesses into the area. The Putnam Development Authority is actively promoting the South Industrial Park to other prospective businesses.

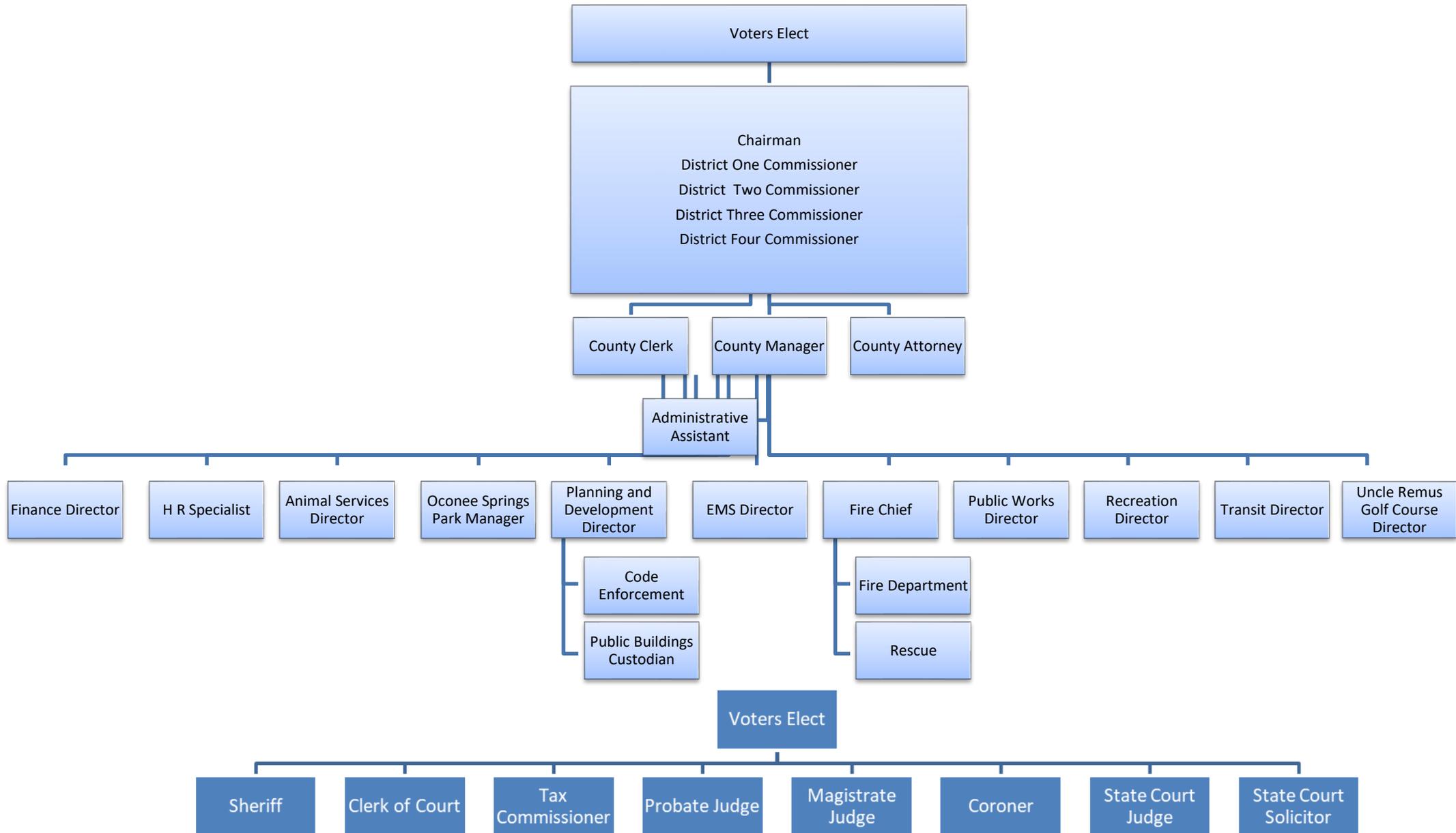
The voters recently approved the Local Transportation Special Purpose Local Option Sales Tax (TSPLOST). These funds will provide additional road paving and improvements. The current SPLOST #8 program will end this year and SPLOST #9 was approved by the voters.

There has also been a concerted effort to improve the infrastructure in the county. The Board of Commissioners recently approved the TSPLOST projects and has started striping and/or repaving over 80 miles of roads.

There is much more happening in Putnam County and we are looking forward to sharing those successes with you in the months and years to come. Your Commissioners, staff, and I thank you for your continued trust and faith in us. We are proud to report to you that, as the economy continues to improve, so will Putnam County.

Sincerely,  
Paul Van Haute,  
County Manager

# Putnam County Government



**“The mission of Putnam County government is to provide courteous, responsive, innovative and cost effective services.”**

**Putnam County government exists to:**

**P – Properly administer the affairs of Putnam County**

**U – Understand we must maintain a high level of professionalism**

**T – Transparency will be paramount without exception**

**N – Nonpartisanship with the understanding that all voices must be heard**

**A – Actively promote public confidence in county government**

**M – Maintain a positive image**

Do any of these faces look familiar?



Pulitzer Prize Winning Author and Women's Rights Activist, Alice Walker, was born in Putnam County.



Joel Chandler Harris, fiction writer and folklorist, was born in Putnam County.



Vincent Hancock, two-time Olympic gold medalist, grew up in Putnam County.

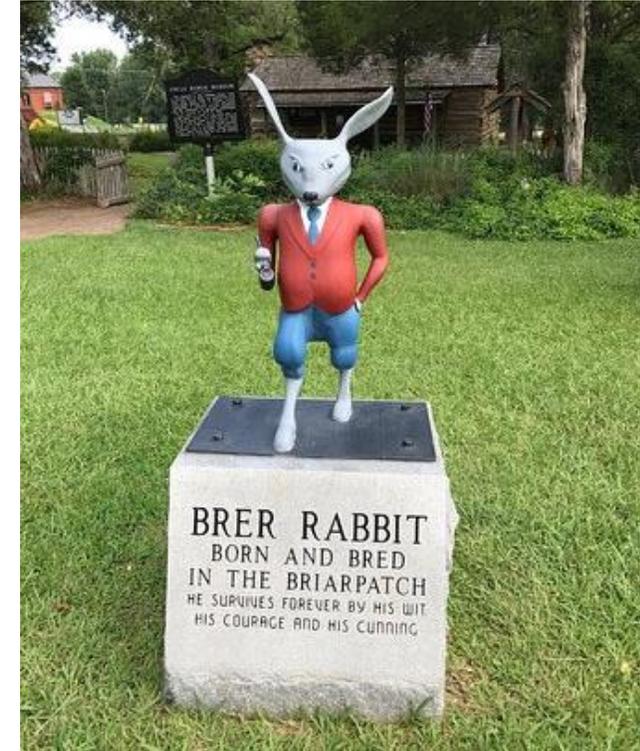


Truett Cathy, founder and chairman emeritus of Chick-fil-A, was born in Putnam County.

# Brer Rabbit – “hare”, there and everywhere in the Briar Patch!



When you visit Putnam County, you don't have to look very far to find a statue of Brer Rabbit, the lovable character from the Uncle Remus Tales from the Briar Patch. Eatonton affectionately refers to itself as “the Briar Patch,” as a result of this heritage. Brer Rabbit can be found on the courthouse lawn (left), in front of the Uncle Remus museum (right), on the sign directing you to the Uncle Remus museum (bottom right), again on the sign for the Eatonton-Putnam County Library (bottom left), and on the signs for the Uncle Remus Golf Course and the Eatonton-Putnam Chamber of Commerce.





*Home of the War Eagles!*

- Putnam County Charter School System consists of five schools:
- Putnam County Head Start
- Putnam County Primary School
- Putnam County Elementary School
- Putnam County Middle School
- Putnam County High School
- There are a total of 2863 students enrolled in Putnam County Charter Schools.



# PUTNAM COUNTY FINANCE DEPARTMENT

The Department of Finance's Mission is to provide leading practice financial management services and leadership to achieve Putnam County's goals and objectives. The Department of Finance serves as a strategic business partner to provide excellent service to internal and external customers, deliver a clear and concise picture of the County's current and future financial position, and promote actions to achieve the County's priorities.



Linda Cook  
Finance Director



Barbara Vargo  
Junior Accountant



Donna Todd  
Accounting Technician



Shannon Allen  
Data Entry Technician

# When you take pride in your work, it shows...

Knowing our ultimate goal is to serve the citizens of Putnam County, our Finance Department works consistently to achieve excellence in all we do. We truly believe hard work pays off and our track record speaks for itself. Putnam County Finance Department is proud to have been awarded the Certificate of Achievement for Excellence in Financial Reporting for the past five years and the Award for Outstanding Achievement in Popular Financial Reporting for the past three years.



# PUTNAM COUNTY - UGA COOPERATIVE EXTENSION

UGA Cooperative Extension is a collaboration between Georgia county governments, the USDA, and the [University of Georgia's](#) colleges of [Agricultural & Environmental Sciences](#) and [Family & Consumer Sciences](#). The mission of UGA Cooperative Extension is to extend lifelong learning to the people of Georgia through unbiased, research-based education in agriculture, the environment, communities, youth and families.

UGA Extension-Putnam County provides onsite consultations, soil and water testing, insect identification, and control methods, advice on weed management and nutrient management assistance to the farm community.

We provided property owners with educational programs on vegetable gardening, pruning, plant selection, and fruit production.

Our Extension Master Gardener Volunteer Program, which had 21 graduates in 2018, continues to be a valuable tool for our outreach efforts. In 2018, the program had 58 active Master Gardener Volunteers serving Putnam County in 48 different projects, donating 2,773 hours of service to the community with a dollar value of \$64,054.



# PUTNAM COUNTY TAX ASSESSOR

In April 2018, the Tax Assessors office began leasing a drone from [Skycatch](#). This drone performs aerial photography which used to be done by plane, cost the county \$50,000 to \$75,000 per year, and was only done every three years. The county leases the drone for \$10,794 per year, saving the county \$40,000 to \$65,000, and can take aerial photographs more frequently with the added bonus of better picture quality.

Aerial photo taken from plane

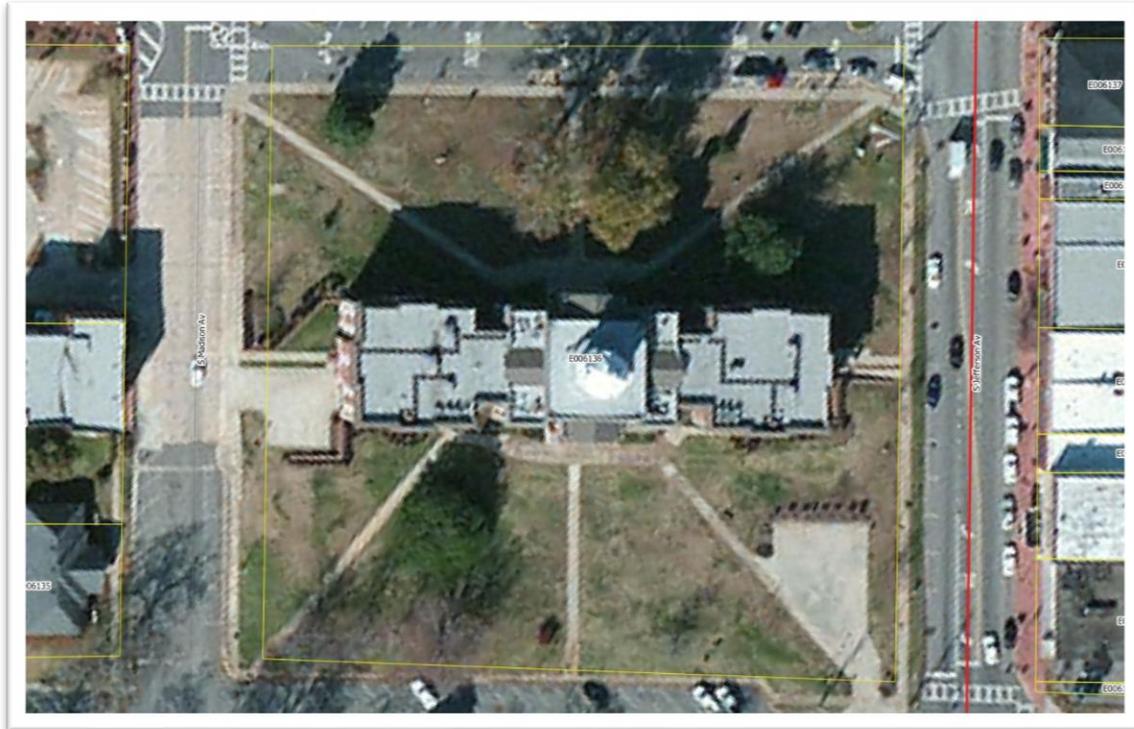
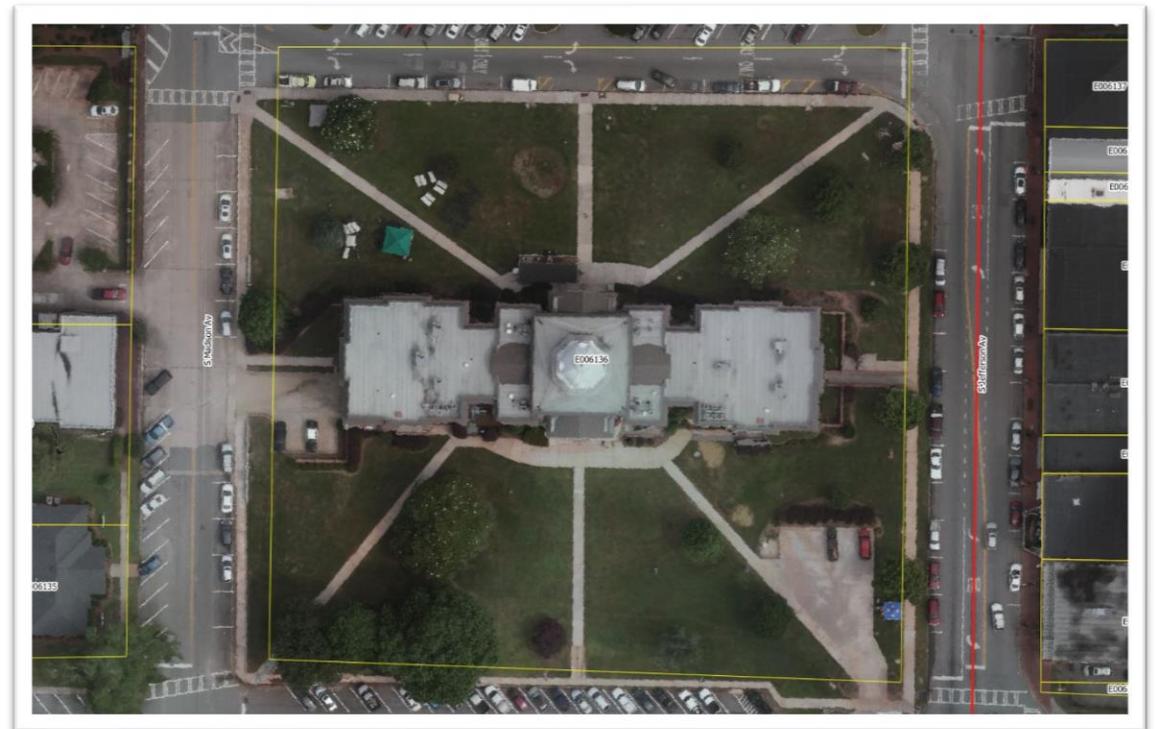


Photo taken with drone



# PUTNAM COUNTY FIRE RESCUE

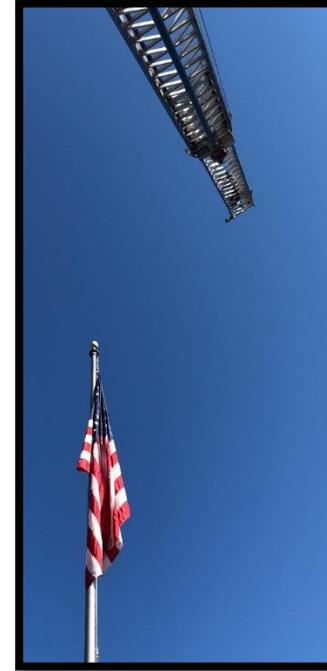


It is the mission of Putnam County Fire-Rescue to protect all citizens from injury and loss by any direct or indirect threats to life and property.

Our department is committed to this mission by providing rapid professional service essential to the health, safety and protection of our community. This mission will be accomplished through fire suppression, rescue operations, fire prevention education and emergency medical first responder services.

We will actively participate with our community, serve as role models and strive to effectively and efficiently utilize all resources available to provide excellent customer service to the citizens of Putnam County and its visitors.

# “Always Ready, Proud to Serve”



- In 2018, Fire and Life Safety Educator, Ariel Covington, partnered with Putnam County Schools to teach Fire Safety Education to students in all grade levels, totaling over 100 hours of fire and life safety classes.
- 1000 flags were properly retired in 2018 as a result of the Flag Retirement Program, implemented by Mrs. Covington and Putnam Fire Rescue.
- Putnam Fire Rescue has also partnered with Ferst Readers, a charitable organization based in neighboring Morgan County, that provides books to children. As a result of this partnership, Ferst Readers will place mini-libraries at Putnam Fire Stations to provide educational materials to the community free of charge.
- As a Child Passenger Safety Technician, Mrs. Covington also successfully inspected, installed, or recalled over 50 car seats to improve and ensure safe and legal transportation of children and infants in Putnam County.
- Putnam Fire Rescue also helped fulfill Christmas wishes for 36 children and 26 families through the Department of Family and Children Services Christmas Assistance Program.



The Putnam County Ambulance Service is a 24-hour staffed team of skilled healthcare workers with a mission to save lives, provide medical service and transportation in a prompt, safe and professional manner.

Did you know?

-Putnam County EMS responded to 2759 calls in 2018.

-Our EMTs are required to have 40 recertification hours every two years.

-Our EMS Service runs three 24-hour ambulances daily.

-Our EMS consists of approximately 35 full and part-time employees.



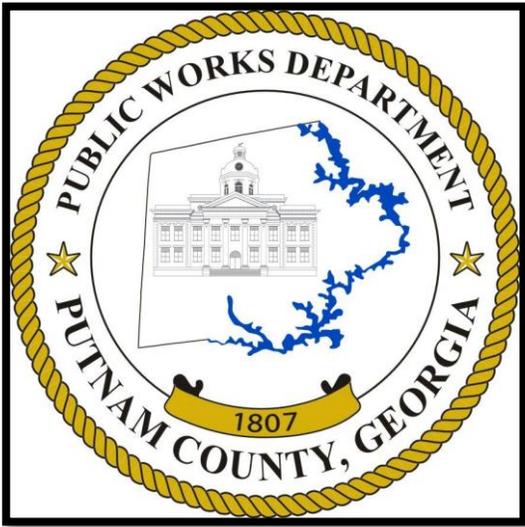
In April of 2018, in conjunction with the Youth Empowerment for Success (YES) program at Putnam County High School, our EMS conducted a simulated car accident to educate students on the role of EMS in emergency situations.



Our EMS crew is always ready to help and the Putnam County Dairy Festival, which is held every summer, is no exception. Here, the team is ready to help anyone in need of medical assistance. Putnam EMS also has an EMT who circulates among the crowds on an ATV, prepared to act if someone needs immediate help.



EMS Director, Brad Murphey, is pictured here with Putnam County's 2018 Hometown Hero, Dylan Powers. The Red Cross presented Dylan with the Kody Lucas Paving the Way Youth Hero Award.



# Putnam County Public Works

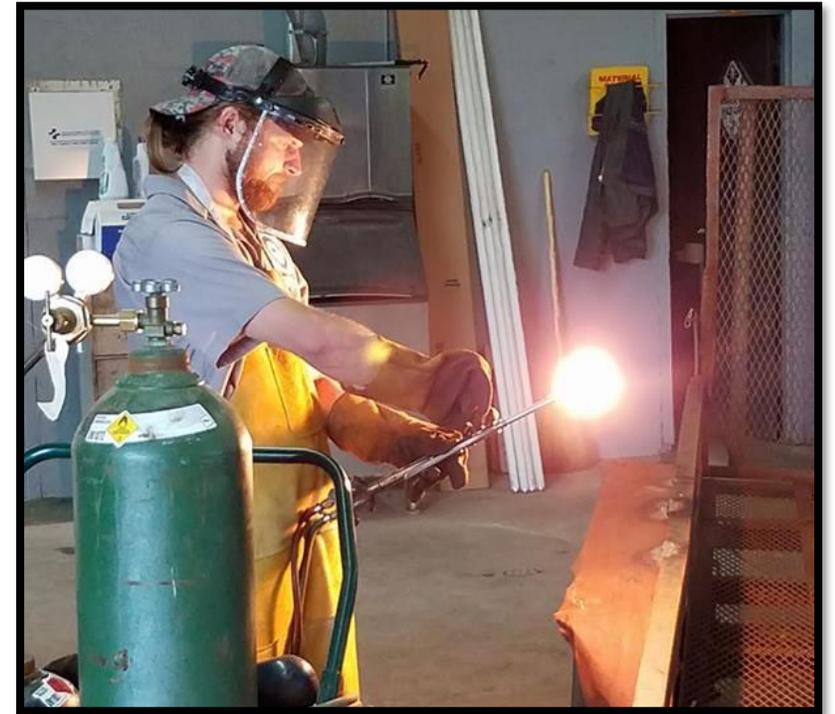
The Public Works Department is responsible for the repair & upkeep of the county's approximately 436 miles of paved and 62 miles of unpaved roadways. Other responsibilities include mowing the right-of-ways, upkeep of road signs, pot hole patching, pipe replacement (excluding driveway pipe), grading, adding gravel and cleaning ditch lines of dirt roads. The Public Works Department also clears fallen trees or debris from roadways and cleans ice & snow from roads, if necessary, during the winter. Public Works employs mechanics that maintain all county machinery, equipment and fleet vehicles.



# Working Hard for Putnam County

From building and repairing to fabricating and repurposing, our Public Works department goes above and beyond repairing roads and mowing the grass. In FY 2018, Public Works:

- Expanded the beach and installed a new drainage pipe with safety ends at Oconee Springs Park
- Added walking paths and expanded front parking lot at the Recreation Department
- Removed large dying oak tree from Golf Course
- Altered the right-of-way cutting process to make sure three complete trips were made around the county during the cutting season, despite significant rain delays
- Purchased a drum mulcher for right-of-way maintenance and clearance, which can also be used to mulch downed tree debris on-site as opposed to transporting for disposal



# Putnam County Transit

When you're out and about in the Briar Patch, you'll likely see one of the Putnam Transit busses in your travels. Putnam Transit provides non-emergency transportation to the citizens of Putnam County. \$2.00 one-way will take riders to any destination within the county.

## **FY 2018 Highlights**

- 14,542 total trips (11,046 for general public and 3,496 for senior citizens to and from the local senior center)
- Began offering citizens transportation to the neighboring cities of Greensboro for \$5 and Milledgeville for \$8



Our Transit staff are dedicated to the efficient and economical operation of transportation resources serving the citizens of Putnam County.

# Putnam County Planning & Development



If you decide to build a house, do some home improvements, or open a business here in the Briar Patch, you'll visit our Planning and Development or Planning and Zoning office. Here, staff provide a wide range of services to the public from issuing residential and commercial building permits, reviewing residential subdivision requests, and processing zoning applications to enforcing the solid waste and scrap tire ordinance and the environmental ordinance.

## Zoning Administration

The Zoning division is responsible for the processing of rezoning, variance, conditional use, preliminary and final plat applications and development site plans.

## Permitting

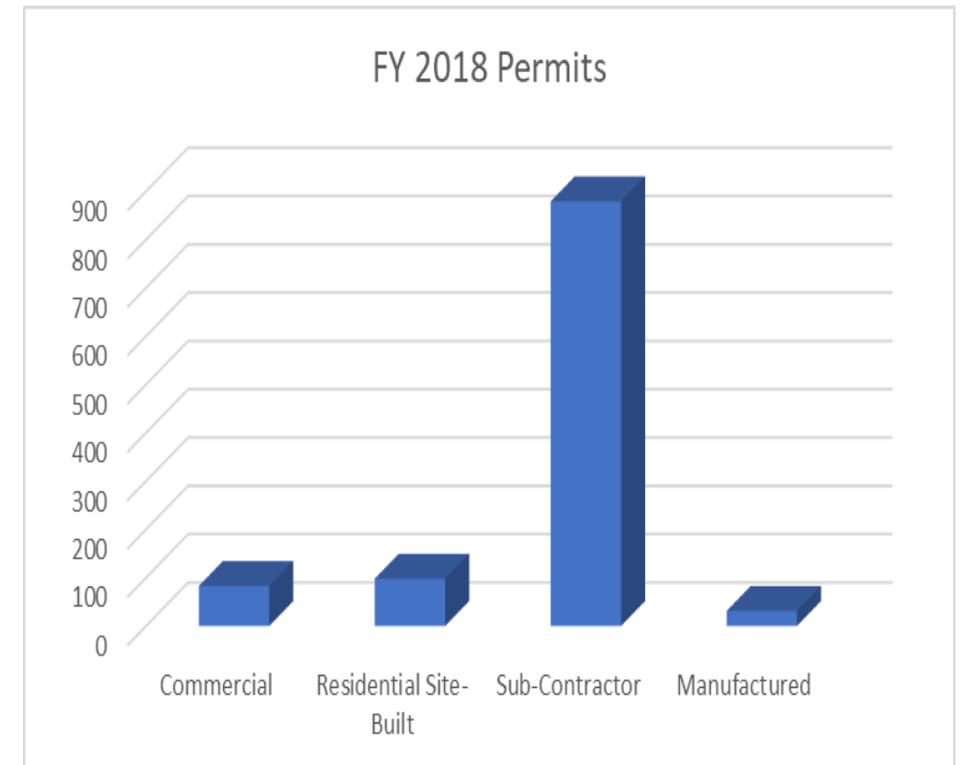
The Permitting division issues permits for residential and commercial construction, signage, pools, logging/timber, special events and other uses.

## FY 2018 Info

- 2225 inspections conducted
- 394 business licenses issued

## Code Enforcement

The Code Enforcement division is responsible for the enforcement of the Putnam County Code of Ordinances, Chapter 66 (Zoning), Chapter 50 (Solid Waste and Scrap Tire).



On a daily basis, Putnam County Animal Services accommodates the needs of both people and animals by controlling, housing, and caring for the stray, lost, healthy, and injured animals, and by isolating biting, diseased, and potentially dangerous animals.



In 2018, 822 animals were taken in at PCAS. 399 were dogs and 423 were cats. 55 dogs and 39 cats were adopted. 136 animals were transferred to other facilities. 63 dogs and 5 cats were returned to their owners. 143 dogs and 350 cats were euthanized.



Putnam County Animal Services proudly partnered with several animal service agencies in 2018 to transfer animals, to facilitate adoptions and or rescue. Some are as close as Greensboro, GA; one is as far away as Texas.

# What's Goin' on at the Recreation Department?

A better question would be, “what’s *not* going on?” Because there’s *always* something fun to do! Baseball, basketball, soccer, cross-fit, swimming, martial arts, and so much more! If you’re 2 or 92, there’s something for you. FY 2018, the Recreation Department made some improvements to their facilities which included new score houses for the baseball and softball fields, repainting the Jimmy Davis Park building, and a new scoreboard for the baseball and soccer field. Putnam County loves its Recreation Department!





# UNCLE REMUS GOLF COURSE



Designed by Bubba Ellis, the Uncle Remus Golf Course opened in 1961 and is open year round. Named after the lovable character in Joel Chandler Harris' tales, Uncle Remus Golf Course is a nine hole public course in Eatonton. In FY 2018, an average of 69 golfers each week played approximately 203 rounds of golf at the golf course.



# Oconee Springs Park

## Bringing the Beach to the Briar Patch

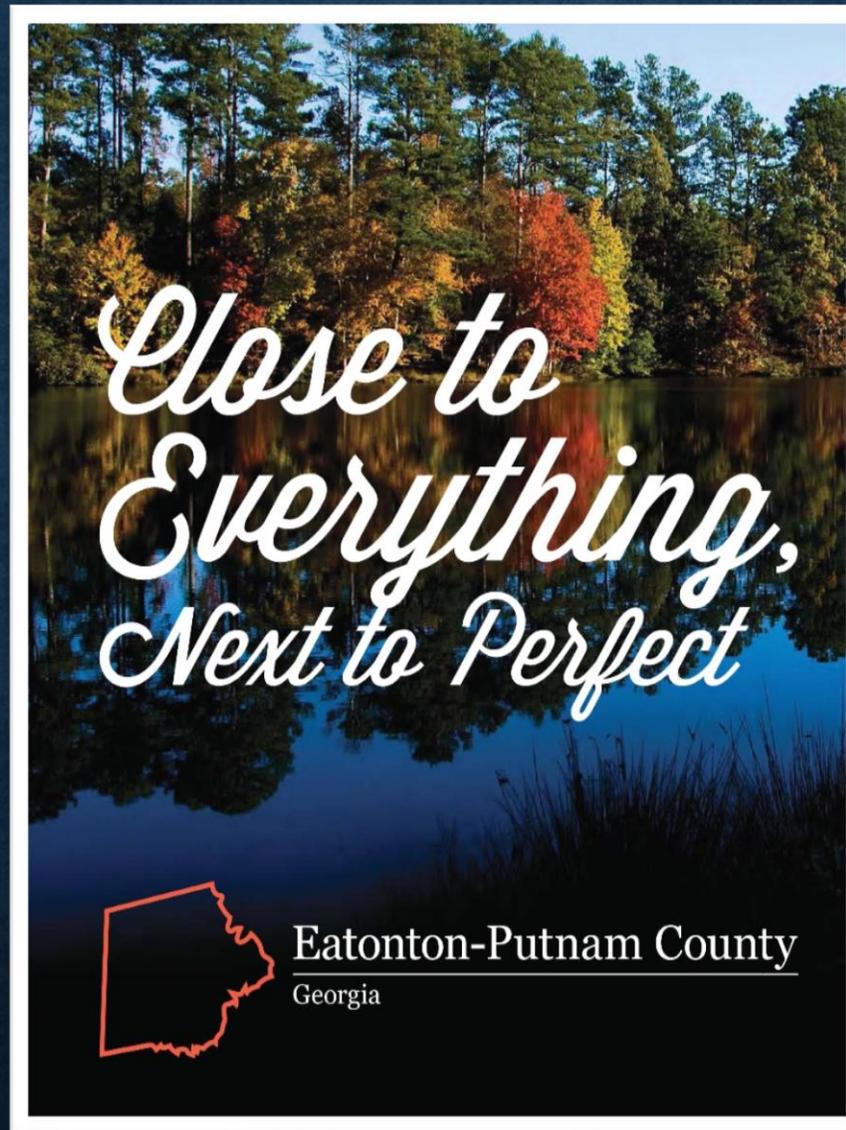
When a tornado destroyed a large portion of Oconee Springs Park in 2017, a historic part of Putnam County was damaged but not defeated. In the time since, park staff, the county, and a little help from a FEMA grant have brought Oconee Springs Park back to a place where people of all ages can come to enjoy the beach and all the fun activities the park provides.



# PUTNAM DEVELOPMENT AUTHORITY

The Putnam Development Authority offers a pro-business, cost effective environment for business and industry success. Created by law out of the Georgia State Constitution, the Putnam Development Authority is a Constitutional Authority focused solely on serving the needs of new and existing businesses in Eatonton and Putnam County, Georgia.

The Putnam Development Authority acts as a liaison between legislators, key business sector associations and companies developing incentives and policies to strengthen Putnam County's business environment. This, coupled with our work uniting local and state government entities to create Performance-Based Incentive Packages, offers a competitive environment in which our businesses can thrive.



In FY 2018, Putnam County had

- 75 new projects opened
- 19 new companies located
- 12 existing companies expanded and/or relocated
- Total number of employees announced: 46
- Total investment announced: \$90,627,685.00

# Financial Review

The financial information presented here represents the Governmental Funds and is designed to provide information on the financial health and stability of Putnam County.

It is intended to provide the reader with a better understanding of how Putnam County's resources are used to provide services to its citizens.

The General Fund is the County's primary operating fund.

	General Fund	SPLOST #8 Fund	TSPLOST Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Taxes	\$ 12,861,673	\$ -	\$ -	\$ 226,977	\$ 13,088,650
Sales Taxes	1,850,395	2,870,003	1,346,307	-	6,066,705
Licenses and Permits	273,433	-	-	1,250	274,683
Intergovernmental	526,494	-	-	1,665,127	2,191,621
Charges for Services	2,027,080	-	-	393,145	2,420,225
Fines and Forfeitures	225,743	-	-	104,927	330,670
Interest	84,856	3,549	475	12,003	100,883
Other	53,837	-	-	-	53,837
	<u>17,903,511</u>	<u>2,873,552</u>	<u>1,346,782</u>	<u>2,403,429</u>	<u>24,527,274</u>
<b>Expenditures</b>					
<b>Current</b>					
General Government	3,226,588	-	-	-	3,226,588
Judicial	1,747,930	-	-	148,789	1,896,719
Public Safety	7,338,638	-	-	418,554	7,757,192
Public Works	2,668,363	-	-	388,685	3,057,048
Health and Welfare	946,429	-	-	4,203	950,632
Culture and Recreation	1,280,732	-	-	-	1,280,732
Housing and Development	734,011	-	-	152,345	886,356
Intergovernmental	-	1,186,761	336,577	-	1,523,338
Capital Outlay	-	671,061	802,830	-	1,473,891
	<u>17,942,691</u>	<u>1,857,822</u>	<u>1,139,407</u>	<u>1,112,576</u>	<u>22,052,496</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>					
	<u>(39,180)</u>	<u>1,015,730</u>	<u>207,375</u>	<u>1,290,853</u>	<u>2,474,778</u>
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Capital Assets	11,615	-	-	-	11,615
Transfers In	46,500	-	-	-	46,500
Transfers Out	(39,283)	-	-	(46,500)	(85,783)
	<u>18,832</u>	<u>-</u>	<u>-</u>	<u>(46,500)</u>	<u>(27,668)</u>
<b>Net Change in Fund Balances</b>					
	<u>(20,348)</u>	<u>1,015,730</u>	<u>207,375</u>	<u>1,244,353</u>	<u>2,447,110</u>
<b>Fund Balances, Beginning</b>					
	<u>8,255,285</u>	<u>(137,925)</u>	<u>-</u>	<u>958,379</u>	<u>9,075,739</u>
<b>Fund Balances, Ending</b>					
	<u>\$ 8,234,937</u>	<u>\$ 877,805</u>	<u>\$ 207,375</u>	<u>\$ 2,202,732</u>	<u>\$ 11,522,849</u>

# PUTNAM COUNTY SOURCES OF REVENUE

There are two main sources of revenue for the County: Program Revenues and General Revenues. Program Revenues, Putnam County's main source of funding, are made up mostly of charges for services, including both governmental and business-type activities. They also include operating and capital grants (state and federal).

General Revenue, which includes property and sales taxes, are the primary source of funding for governmental funds. Governmental and business-type activities increased the County's net position before transfers by \$871,251 for the year ended September 30, 2018.

The table on the next slide shows a comparison for the changes in net position in governmental and business-type activities for the fiscal years ended September 30, 2018 and 2017.



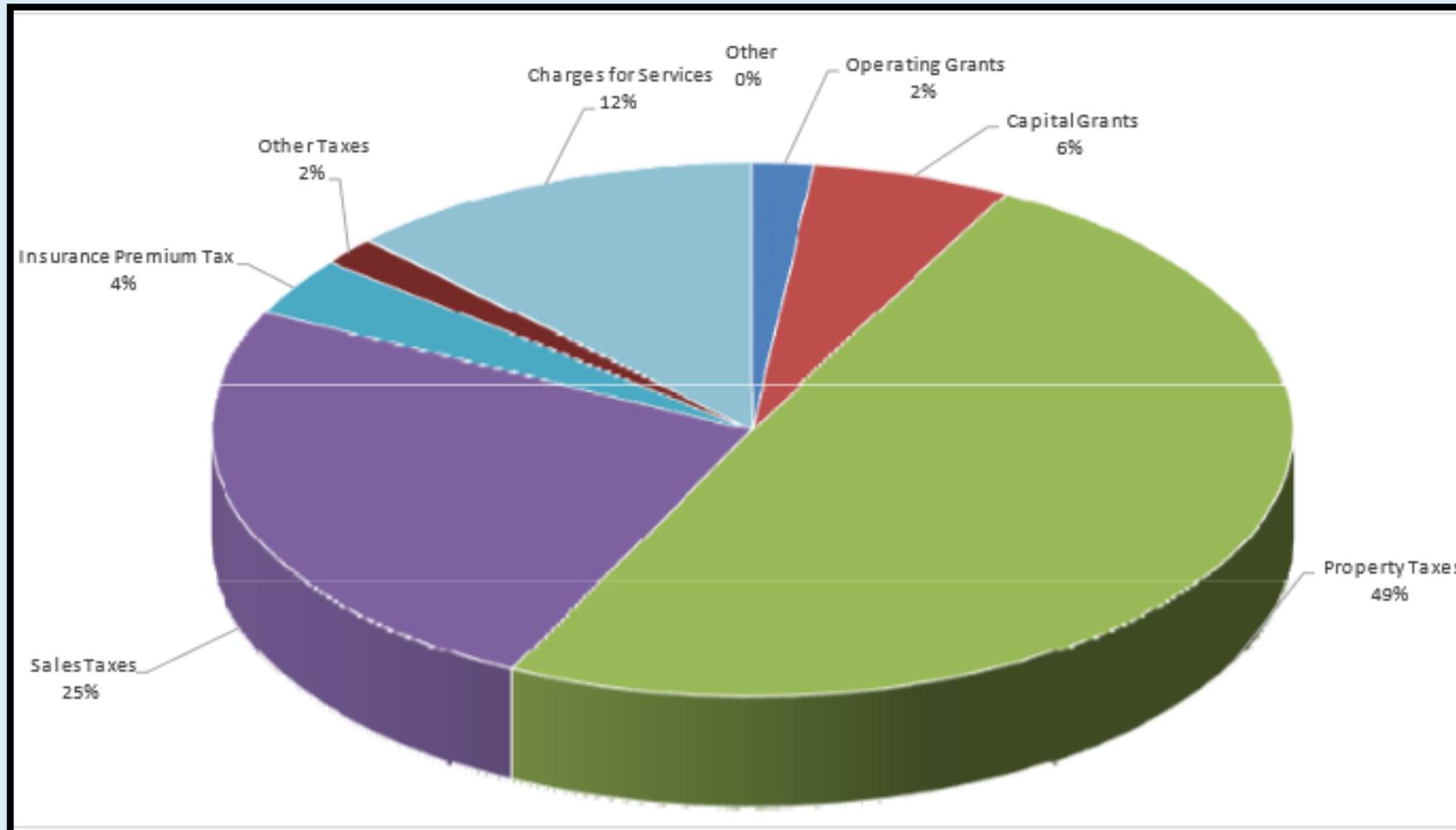
# Putnam County's Net Position FY 2018 versus FY 2017

Net position may serve, over time, as a useful indicator of a government's financial position.  
Putnam County's net position increased by \$871,251 from FY 2017 to FY 2018.

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Current and Other Assets	\$ 13,034,116	\$ 10,354,156	\$ 1,140,651	\$ 1,112,718	\$ 14,174,767	\$ 11,466,874
Capital Assets	28,373,613	29,651,719	332,301	315,209	28,705,914	29,966,928
Total Assets	41,407,729	40,005,875	1,472,952	1,427,927	42,880,681	41,433,802
Deferred Outflows of Resources	1,257,421	1,462,282	-	-	1,257,421	1,462,282
Other Liabilities	5,007,425	5,403,244	40,069	39,177	5,047,494	5,442,421
Long-Term Liabilities Outstanding	232,969	202,135	765,629	750,381	998,598	952,516
Total Liabilities	5,240,394	5,605,379	805,698	789,558	6,046,092	6,394,937
Deferred Inflows of Resources	909,544	189,932	-	-	909,544	189,932
Net Position						
Net Investment in Capital Assets	28,135,256	29,651,719	332,300	315,209	28,467,556	29,966,928
Restricted	6,925,556	4,551,313	-	-	6,925,556	4,551,313
Unrestricted	1,454,400	1,469,814	334,954	323,160	1,789,354	1,792,974
Total Net Position	\$ 36,515,212	\$ 35,672,846	\$ 667,254	\$ 638,369	\$ 37,182,466	\$ 36,311,215

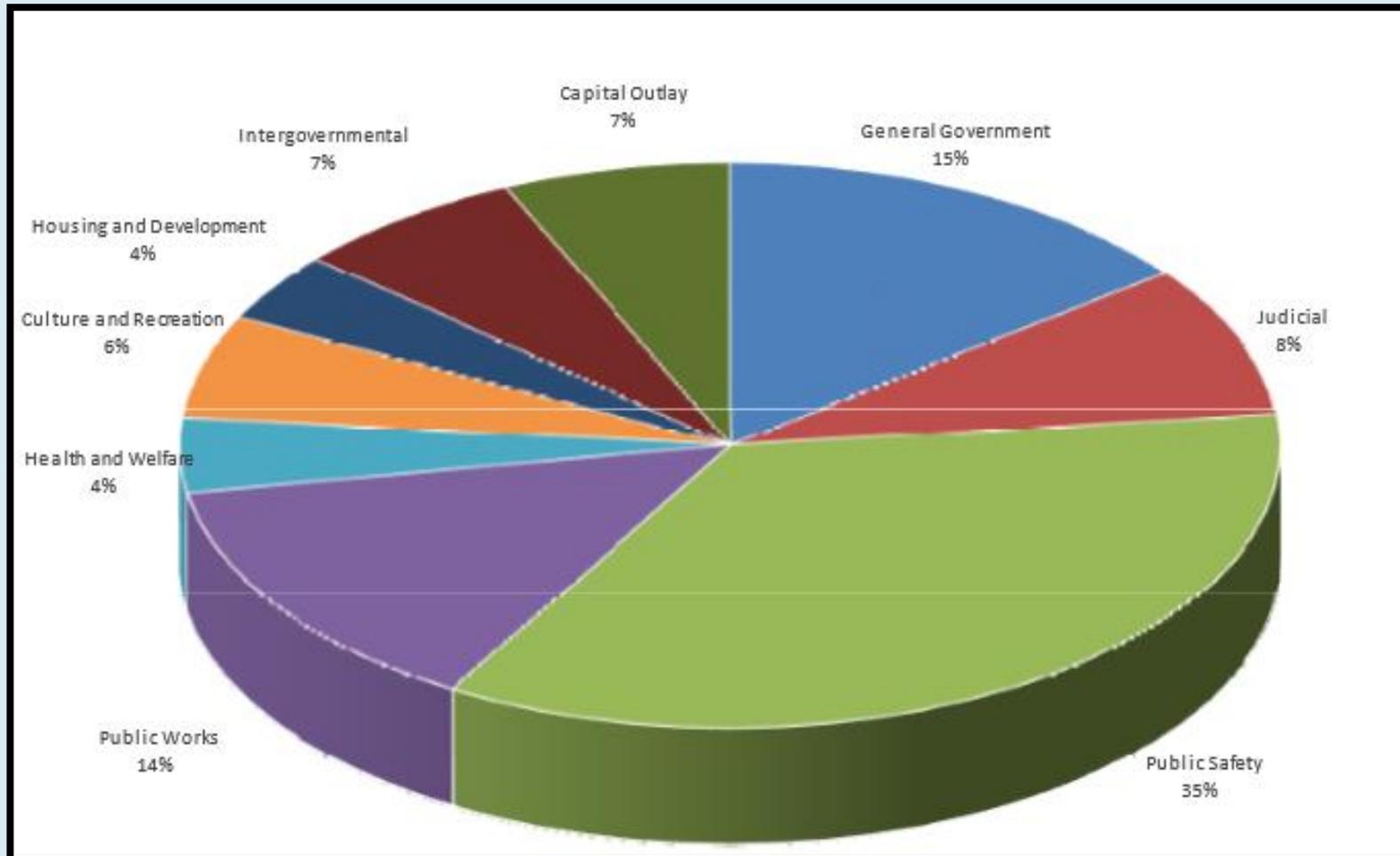
# Putnam County's FY 2018 Revenue

For FY 2018, half of the county's revenue (financial resources other than from interfund transfers and debt issue proceeds), came from property taxes, followed by sales taxes at 25%, and charges for services at 12%. Total program and general fund revenue for FY 2018 was \$24.5 million.



# Expenditures – How the money was spent

The top three General Fund expenditures for FY 2018 were Public Safety at 35%, followed by General Government at 15% and Public Works at 14%. At the end of FY '18, the general fund expenditures were \$17.9 million, \$682 thousand below the final amended budget.



# Looking Ahead

FY 2018 was a very busy year with 75 new projects generated. Twelve existing companies expanded and/or relocated and 19 new companies located in Eatonton-Putnam County.

- [Aalto Scientific](#) began a \$700,000 facility expansion project.
- [BlueStem Brands](#) began a \$1.1 million facility improvement project.
- [Stair South](#) built an additional \$450,000 building and added 9 full-time employees.
- [Universal Forest Products](#) added 20 full-time employees and announced a \$400,000 new equipment project to begin in the spring of 2019.

Putnam County is in a sound position moving forward, in large part, due to the visionary leadership of the Putnam County Board of Commissioners.

# GLOSSARY OF TERMS

**Assets:** Items of ownership. Assets can include cash, stock, land, buildings, machinery, furniture, and other equipment. There are several categories of Assets:

**Capital Assets:** Assets of a long-term character (beyond the current year) that are intended to continue to be held or used, such as land, buildings, vehicles, machinery, furniture, and other equipment.

**Net Position:** The difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources.

**Restricted Assets:** Assets that may not be used for normal operating purposes because of the requirements of regulatory authorities, provisions in bond contracts, or other legal agreements, but do not have to be accounted for in a separate fund.

**Unrestricted Assets:** Funds established to account for assets or resources that may be utilized at the discretion of the Board of Commissioners.

**Expenditures:** Government purchases which can be financed by revenue and/or government borrowing, i.e. bonds, tax anticipation, notes, etc.

**Fund Balance:** The portion of fund revenue over expenditures available for use.

**General Fund:** A fund used to account for the ordinary operations of the County government that are financed from taxes and other general revenue.

**Liabilities:** Future spending of revenue as a result of past transactions and other past events. Liabilities are reported on a balance sheet and are divided into two categories:

**Current Liabilities:** These liabilities are reasonably expected to be liquidated within a year. They usually include payables such as wages, accounts, taxes, accounts payable, unearned revenue when adjusting entries, portions of long-term bonds to be paid this year, short-term obligations, and others.

**Long-term Liabilities:** These liabilities are reasonably expected not to be liquidated within a year. They usually include long-term bonds, notes payable, long-term leases, pension obligations, and long-term product warranties. In these liabilities, the County has to pay after a fixed period of time, usually longer than a year.

**Revenue:** Financial resources other than from interfund transfers and debt issue proceeds. Putnam County receives Revenue through property taxes, sales and other taxes, licenses and permits, grants, fines and forfeitures, charges for service, administration fees, investment income, and miscellaneous sources.