



# Your Tax Dollars at Work

A Financial Report to the Citizens of Putnam  
County, Georgia for Fiscal Year 2020

October 1, 2019 – September 30, 2020

# ABOUT THIS REPORT

On behalf of Putnam County Board of Commissioners, we are pleased to present our sixth Popular Annual Financial Report (PAFR) for the year ended September 30, 2020. 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 Comprehensive Annual Report, which gives further detailed information.

\*\*Both the **Comprehensive Annual Report** and **PAFR** are available online at :  
<http://www.putnamcountyga.us/departments/financial-administrations/>



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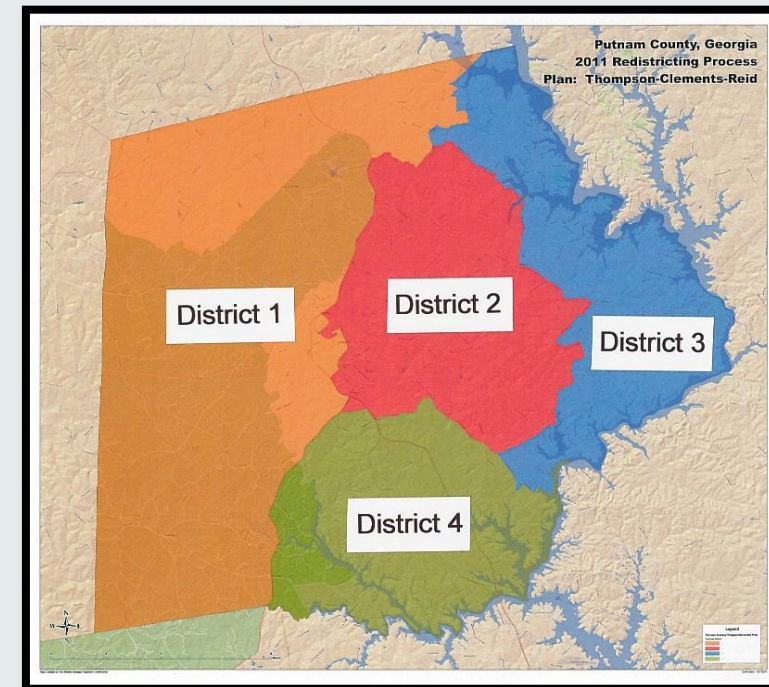
## Our Commissioners



(Left to Right): Billy Webster, Chairman; Jeffrey Wooten, District 4 Commissioner; Daniel Brown, District 2 Commissioner; Bill Sharp, District 3 Commissioner; Gary McElhenney, District 1 Commissioner

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

FY 2020 brought some changes to Putnam County's Board of Commissioners. Mr. Gary McElhenney was elected District 1 Commissioner and Mr. Jeffrey Wooten was elected District 4 Commissioner.





# Our Mission and Purpose

“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





Paul Van Haute  
County Manager

To the Greatest Citizens of the Greatest County in Georgia:

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, 2020. This report is designed to increase awareness throughout our county relative to the financial operations of Putnam County, and provide you with information on how your tax dollars are managed.

The financial information within this report is derived, in large part, from Putnam County's independently audited set of financial statements that are prepared in accordance with the Generally Accepted Accounting Principles (GAAP). The information is part of the County's 2020 Comprehensive Annual Report . We are proud to say that our efforts regarding the County's Annual Report have earned Putnam County's Finance Department the Certificate of Achievement for Excellence in Reporting by the Government Finance Officers Association for the past seven years. Putnam County received its first ever rating from the Moody's Investment Service and is rated Aa3.

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.

The Putnam Development Authority (PDA) is actively promoting the South Industrial Park's new "pad" ready site to prospective businesses. The PDA is working with several businesses expanding their existing operations. Governor Kemp recently announced the most recent project in Putnam County is the BlueStem expansion project. The PDA is actively involved with the movie industry and we are looking forward to more projects coming into the county.

The voters recently approved the Local Transportation Special Purpose Local Option Sales Tax (TSPLOST). These funds will provide additional road paving and improvements. The Board of Commissioners recently approved the TSPLOST projects. Striping and/or repaving over 80 miles of roads has begun. The county is in the third year of this project, which is scheduled to be completed in 2021. The Georgia Department of Transportation is striping approximately 125 miles of roads in the county.

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 has a rich history with several well-known connections. Our county is named after General Israel Putnam, a hero of the Revolutionary War. William H. Seward, a Secretary of State under President Abraham Lincoln, served as rector for Eatonton's first school known as Eatonton Academy.

Some of our other well-known connections are also pictured here. Maybe you've heard of them?



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.

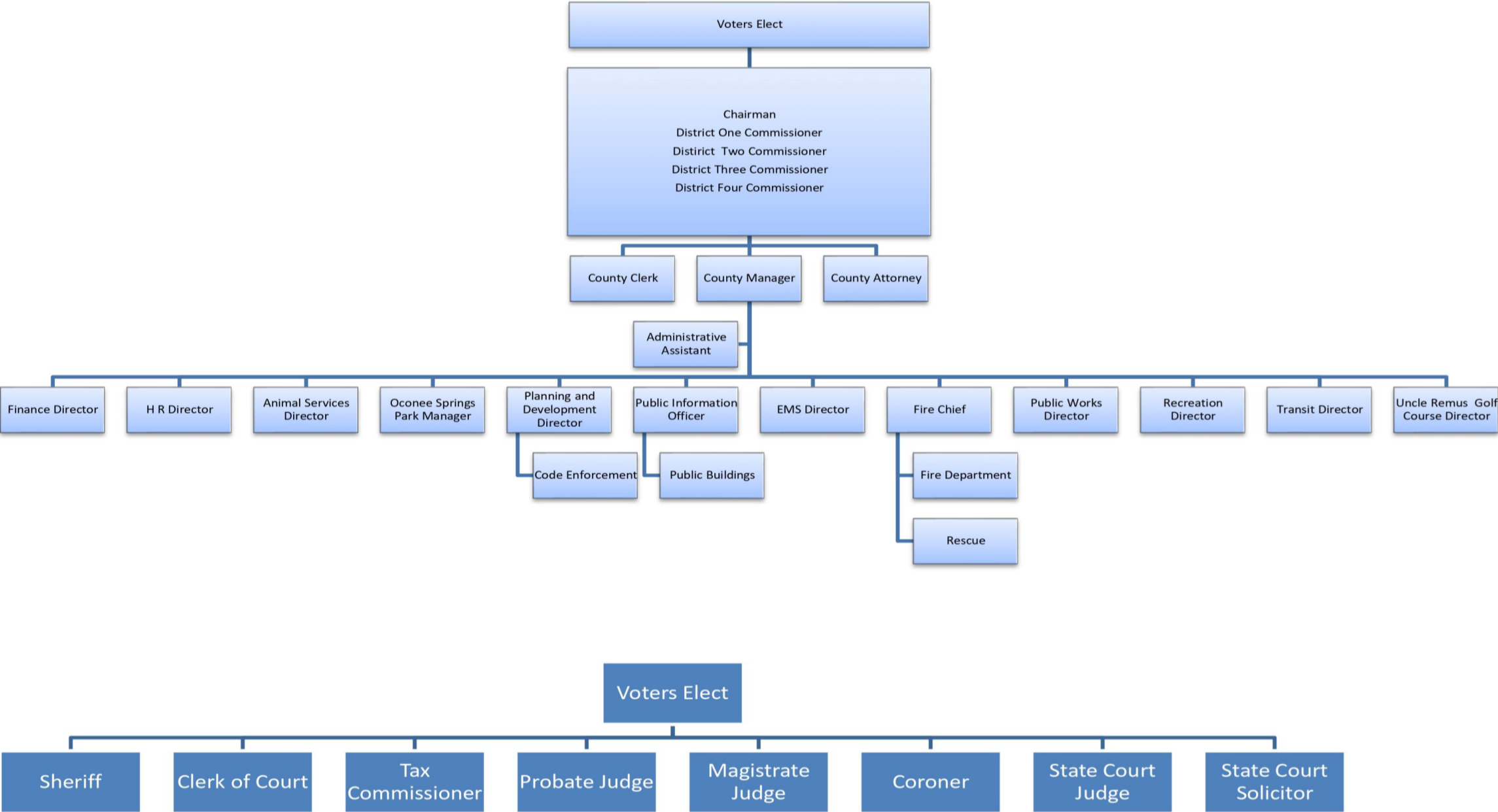
# Award for Outstanding Achievement in Popular Annual Financial Reporting

An award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. Putnam County Board of Commissioners has received a Popular Award for the last five consecutive years (fiscal years ended 2015-2019). We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA to determine its eligibility for another Award.





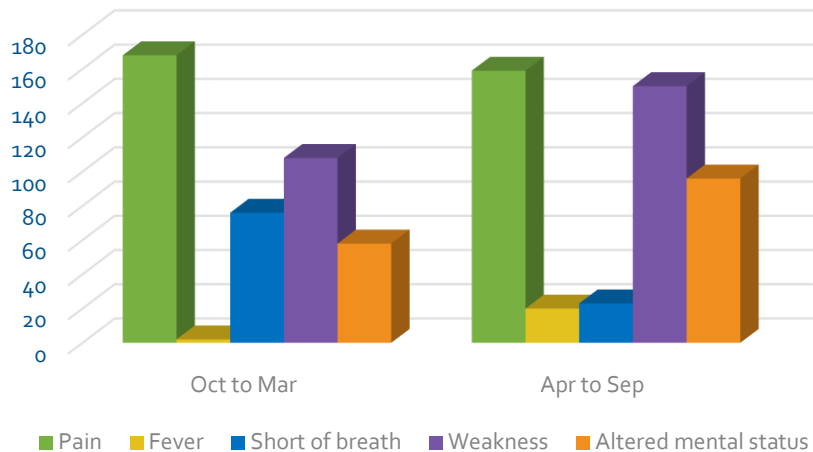
PUTNAM COUNTY GOVERNMENT ORGANIZATIONAL CHART



# Putnam County Emergency Services



EMS Calls 1<sup>st</sup> and 2<sup>nd</sup> Half of FY'20



Putnam EMS ran a total of 2945 calls in FY 2020. Beginning in March, every call was treated as a possible COVID-19 call and gloves, mask, and eyewear became the standard protocol for EMTs responding to calls. To minimize exposure, the minimum number of staff needed to safely handle the call were used. The table on the left shows how calls relating to COVID-19 associated symptoms increased dramatically between March and April of 2020, the months when COVID-19 was rapidly on the rise. Putnam County is grateful for our professional, hard-working, and dedicated EMS team!

In 2020, Putnam Fire-Rescue responded to a total of 1,326 calls.

2020 brought a Change of Command for Putnam Fire-Rescue. Chief Shane Hill retired with 31 years of dedicated service to Putnam County. In March of 2020, Chief Thomas McClain proudly began his service to Putnam County.

Putnam Fire-Rescue remains 100% compliant with all state auditing agencies as well as with the Firefighter Standards and Training Council, and the State Pension Board for Firefighters.

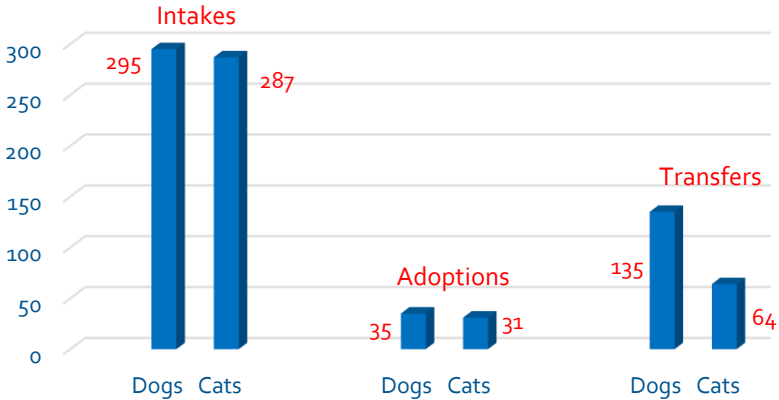




# Animal Services



FY 2020 Animal Services Data



Per the data in the table, the total number of animals taken in was 582, with 3 dogs and 1 cat already in-house. A total of 66 animals were adopted and 199 animals were transferred to various shelters in Georgia and across the United States.



Kip (left) is an Animal Services success story from FY 2020! He was taken in as a stray and remained at the shelter until a representative from K9s for Warriors, an organization that rescues and trains shelter dogs to be paired as Service Dogs for service persons, visited and noticed Kip. After a basic temperament and intelligence evaluation, Kip was selected to go to the facility for more medical evaluations and training to become a service dog. Congratulations and best wishes to Kip!

While COVID-19 didn't lead to an increase in the number of adoptions, the number of animals taken in at the shelter decreased and the number of transfers to non-profit organizations were steady. To comply with social distancing and safety guidelines, Animal Services temporarily required visits by appointment to keep staff and citizens safe.

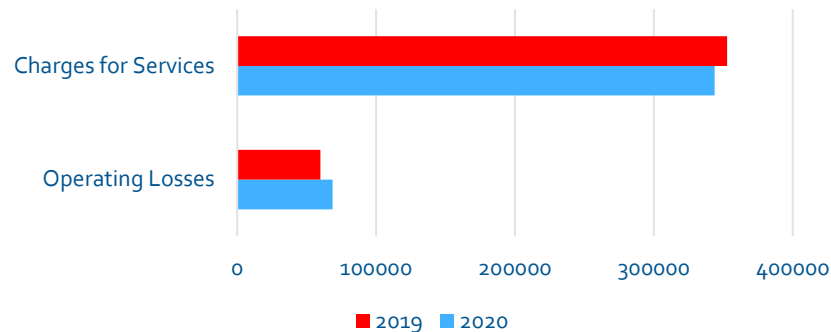


# Oconee Springs Park and Uncle Remus Golf Course



In order to comply with safety guidelines implemented due to the COVID-19 pandemic, Oconee Springs Park closed to visitors from March 18 to May 22, 2020. As a result, the park saw a loss in operating revenue of \$68,616 and a decline in charges for service of \$9,249 for FY '20. During the shutdown, however, park staff were hard at work making various improvements such as remodeling restrooms and improving electrical and water services.

Oconee Springs Park FY 2020 Data



## Uncle Remus Golf Course

COVID-19 also brought activity at the Golf Course to a close. From approximately March 24 to May 3, 2020, the golf course closed its doors. However, just because the course was closed didn't mean the regular maintenance schedule for the course changed. During the shutdown, the lawn mowers and golf carts were cleaned and serviced, course landscaping was performed, and, on a positive note, the course had a rare opportunity to get a break from the normal wear and tear of players, golf carts, etc., to allow the grass to grow better and more quickly.



# Putnam County Recreation

To protect our citizens and comply with safety directives, Putnam County Recreation Department closed its doors on March 16, 2020 to comply with directives regarding COVID-19. To the dismay of many of our citizens, the spring and summer softball and baseball team activities were cancelled. The staff at the Recreation Department saw the shut-down as an opportunity to do a little house cleaning and make some much-needed improvements. From a fresh coat of paint at the pool to new landscaping for the grounds, Putnam County Recreation put its best face forward despite the pandemic.



(Above) A staff member applies a fresh coat of classy gray paint to the existing yellow and brown exterior of the pool house.



(Below) Two staff trim trees and shrubs around the Recreation property, giving the landscape a cleaner, more streamlined look.



Left: Neatly trimmed shrubbery and lush green grass are ready for sports fans who visit the concessions area.



Left: Anybody up for a game of pickle ball? The pandemic allowed staff to create pickleball courts at existing tennis courts.

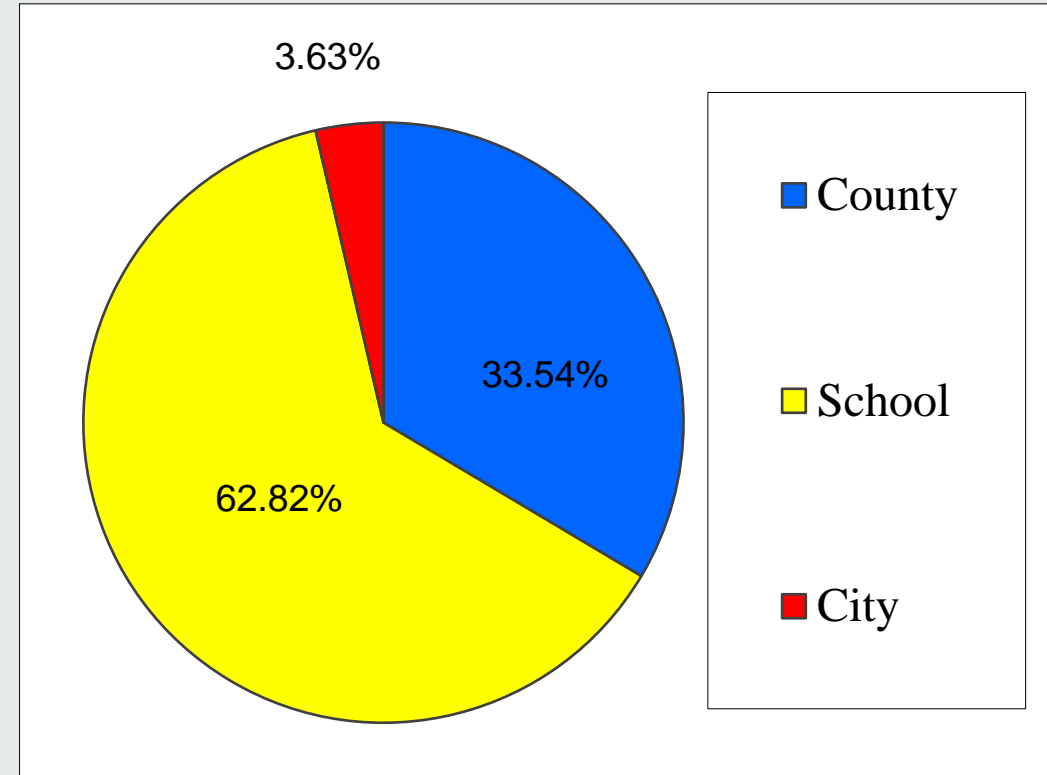
# What is Putnam County doing with my money?

Putnam county government strives to be responsible and completely transparent with the taxes our citizens pay. The pie chart offers an overview of how the county uses your tax dollars.

In FY 2020, almost 63% of every dollar collected was used to support Putnam County schools.

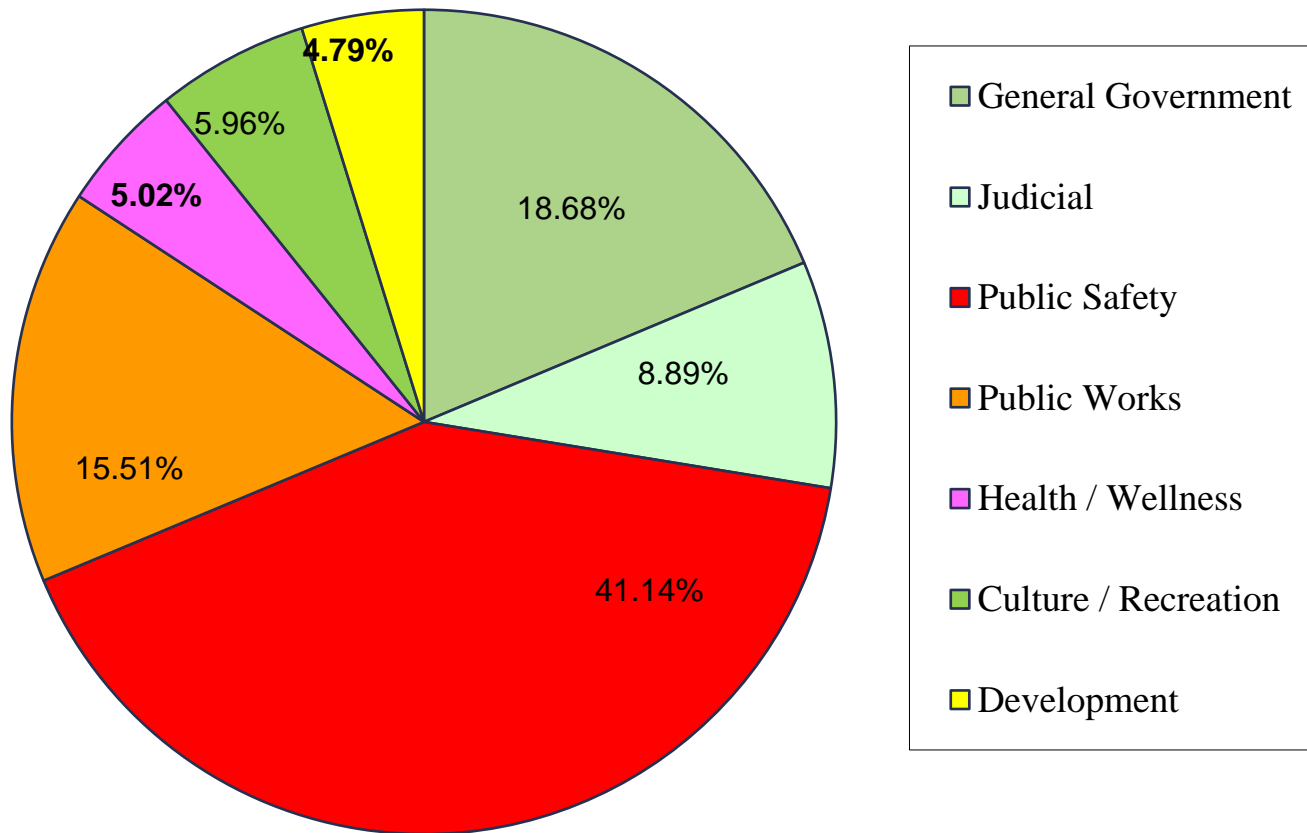
Close to 34% of your tax dollar supported Putnam County and its operations. (See next page for more information.)

Finally, a small portion of nearly 4% went to the city.





## Making the most of your tax dollar...



This pie chart breaks down how the county used the 33.54% (referenced on page 12) of one of your tax dollars in FY 2020.

A little more than 40% of it was used for Public Safety (Sheriff, Fire, EMS).

Over 18% paid various government expenses.

The third largest portion, close to 16%, of your dollar funded the County's Public Works for maintenance of roads and rights-of-way throughout Putnam County.

Almost 6% of your tax dollar supported Recreation and Culture.

## What was the county's net position compared to FY 2019?

Net position refers to the county's "bottom line" after all financial transactions have been reported. Therefore, a change in net position is the difference from one year to the next.

The table to the right provides a comparison for the changes in net position in governmental and business-type activities for the fiscal years ended September 30, 2020 and 2019.

Governmental and business-type activities increased the County's net position by \$4.7 million for the year ended September 30, 2020. As in years past, Putnam County continues to be in a sound position moving forward.

Putnam County's Net Position						
	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
<b>Assets</b>						
Current and Other Assets	\$15,770,160	\$13,488,218	\$1,187,899	\$1,149,671	\$16,958,059	\$14,637,889
Capital Assets	33,664,441	31,235,622	407,785	322,230	34,072,226	31,557,852
<b>Total Assets</b>	<b>49,434,601</b>	44,723,840	<b>1,595,684</b>	1,471,901	<b>51,030,285</b>	46,195,741
Deferred Outflows of Resources	2,442,738	3,366,714	-	-	2,442,738	3,366,714
<b>Liabilities</b>						
Other Liabilities	1,871,774	2,924,969	78,951	56,057	1,950,725	2,981,026
Long-Term Liabilities Outstanding	5,892,367	7,090,487	815,326	789,147	6,707,693	7,879,634
<b>Total Liabilities</b>	<b>7,764,141</b>	10,015,456	<b>894,277</b>	845,204	<b>8,658,418</b>	10,860,660
Deferred Inflows of Resources	2,007,603	633,595	-	-	2,007,603	633,595
<b>Net Position</b>						
Net Investment in Capital Assets	33,601,966	29,607,443	407,785	322,230	34,009,751	29,929,673
Restricted	8,452,800	7,893,418	-	-	8,452,800	7,893,418
Unrestricted (Deficit)	50,829	(59,358)	293,622	304,467	344,451	245,109
<b>Total Net Position</b>	<b>\$42,105,595</b>	\$37,441,503	<b>\$ 701,407</b>	\$ 626,697	<b>\$ 42,807,002</b>	\$38,068,200



# How is the county using its assets?

The County's government-wide investment in capital assets as of September 30, 2020 is \$34 million. The schedule below summarizes capital assets used in both governmental and business-type activities at year-ends 2020 and 2019. Assets used in governmental activities comprise the bulk of Putnam County's capital assets. Currently, and for many prior years, Special Local Option Sales Tax proceeds have funded most of these acquisitions.

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	<b>2020</b>	2019	<b>2020</b>	2019	<b>2020</b>	2019
Land	<b>\$ 1,149,790</b>	\$ 1,151,640	<b>\$116,395</b>	\$116,395	<b>\$ 1,266,185</b>	\$ 1,268,035
Buildings and Improvements	<b>8,585,992</b>	9,325,322	<b>121,776</b>	138,831	<b>8,707,768</b>	9,464,153
Machinery and Equipment	<b>2,141,588</b>	1,927,722	<b>59,318</b>	67,004	<b>2,200,906</b>	1,994,726
Infrastructure	<b>21,738,071</b>	18,796,386	-	-	<b>21,738,071</b>	18,796,386
Construction in Progress	<b>49,000</b>	34,552	<b>110,296</b>	-	<b>159,296</b>	34,552
	<b><u>\$33,664,441</u></b>	<u>\$31,235,622</u>	<b><u>\$407,785</u></b>	<u>\$322,230</u>	<b><u>\$34,072,226</u></b>	<u>\$31,557,852</u>

Major capital asset activities in the current fiscal year included the following:

- 4.6 million of infrastructure improvements primarily related to road resurfacing
- Purchase of public safety and public works vehicles of \$1 million.

# 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.