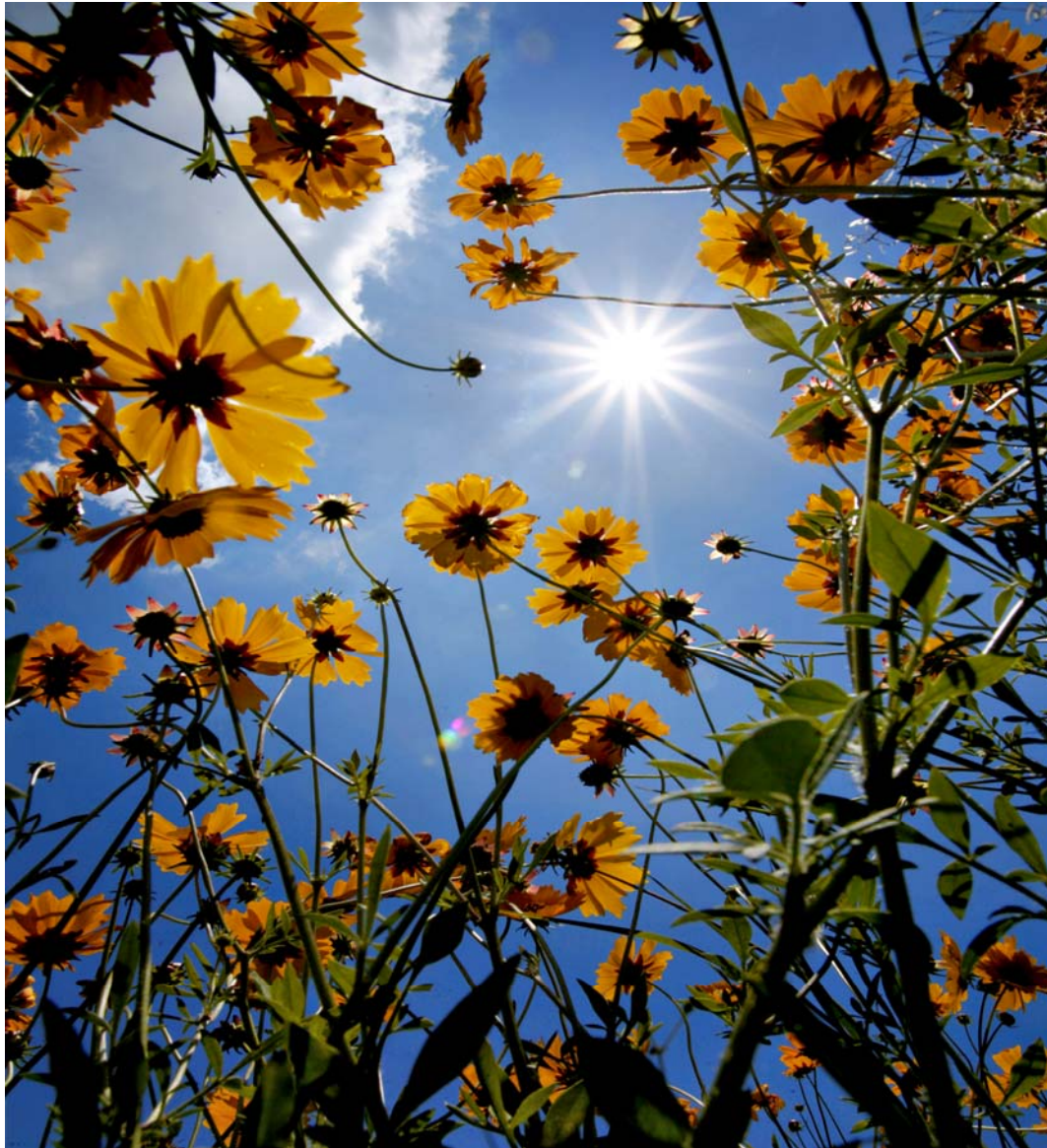


Alachua County, Florida



Citizen's Financial Report

Fiscal Year Ended September 30, 2006

Citizen's Financial Report

ALACHUA COUNTY, FLORIDA

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2006

Prepared by

**The Honorable J. K. "Buddy" Irby
Clerk of Circuit Court**

**Todd Hutchison, C.P.A., C.G.F.O.
Director of Finance**

ALACHUA COUNTY, FLORIDA

BOARD OF COUNTY COMMISSIONERS

(As of November 14, 2006)

Paula M. DeLaney – Chair – District 3

Rodney J. Long – Vice Chair -District 5

Mike Byerly – District 1

Cynthia Moore Chestnut – District 4

Lee Pinkoson – District 2

COUNTY MANAGER

Randall Reid

COUNTY ATTORNEY

David Wagner

CLERK TO BOARD OF COUNTY COMMISSIONERS

J.K. "Buddy" Irby

CONSTITUTIONAL OFFICERS

CLERK OF CIRCUIT/COUNTY COURTS – J.K. "Buddy" Irby

TAX COLLECTOR – Von Fraser

SHERIFF – Sadie Darnell

PROPERTY APPRAISER – Edward A. Crapo

SUPERVISOR OF ELECTIONS – Pam Carpenter

<http://www.co.alachua.fl.us>



CLERK OF THE CIRCUIT COURT

Alachua County Courthouse
Post Office Box 939
Gainesville, Florida 32602

J.K. "BUDDY" IRBY
CLERK

TELEPHONE
(352) 374-3605

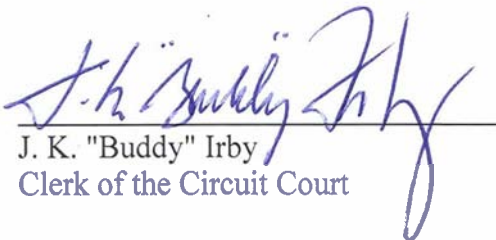
In an effort to better communicate the County's financial picture we are providing this Citizen's Financial Report. In this report we have summarized and compiled information from various sources. The information in this report is produced by the Clerk of the Circuit Court, Finance and Accounting Department and has not been audited by the County's independent audit firm.

The County's audited Financial Statements, which are presented in accordance with Generally Accepted Accounting Principles (GAAP), are contained in the Comprehensive Annual Financial Report (CAFR) for 2006. The CAFR is included in CD format in the last page of this booklet.

The Audit Report and CAFR are available on request from the Clerk of the Circuit Court, Finance and Accounting Department, 4th Floor, 12 Southeast First Street, Gainesville, Florida. A copy of the Audit Report and Comprehensive Annual Financial Report is also available at the Public Library and can found online at <http://www.clerk-alachua-fl.org/clerk/financ.html>.

The financial information found throughout this report (unless otherwise noted) includes all funds and fund types of the County (including Constitutional Officers). Transfers, debt proceeds and debt restructuring expenditures have been excluded. In addition, this financial information excludes the Murphree Law Library, the Alachua County Housing Finance Authority, and the Alachua County Library District.

We hope that this information will help you understand your government's finances more clearly. Thank you for your interest.


J. K. "Buddy" Irby
Clerk of the Circuit Court


Todd Hutchison, C.P.A., C.G.F.O.
Assistant Clerk/Director of Finance

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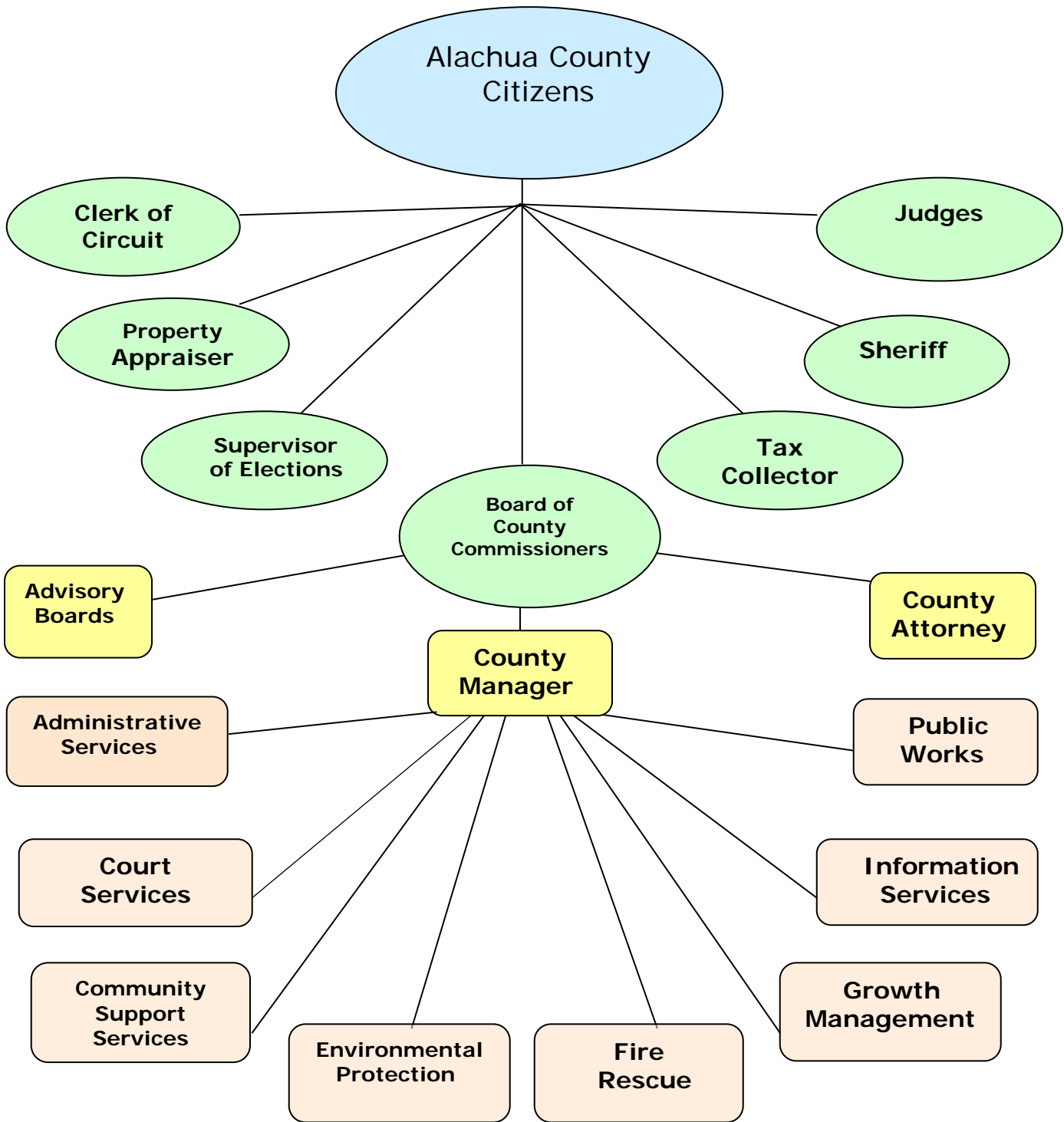
ALACHUA COUNTY, FLORIDA
CITIZEN'S ANNUAL FINANCIAL REPORT
For year ended September 30, 2006

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Organizational Chart



The County

Alachua County was established by an Act of the Florida Legislature in 1824 when Duval County was split to form Alachua, Duval and Nassau Counties. Subsequent legislatures further divided Alachua County to establish Levy, Gilchrist, Marion, Putnam and Clay Counties. Since the 1920's, Alachua County has contained approximately 977 square miles.

The County, as used in this report, includes the operations of the Board of County Commissioners, Supervisor of Elections, Clerk of the Circuit Court, Sheriff, Tax Collector, and Property Appraiser. The operations of the separate independent Library Taxing District, Law Library, and Housing Finance Authority are excluded from this report.

Form of Government

The County has a charter government structure approved by referendum of the electors pursuant to the Constitution and laws of the State of Florida. The County's Home Rule Charter became effective on January 1, 1987.

The County operates under the County Manager form of government with a board comprised of five elected members. In addition, there are five Constitutional Officers who are separately elected, including the Clerk of the Circuit Court, Sheriff, Tax Collector, Property Appraiser, and the Supervisor of Elections.

Reporting Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Alachua County for its Citizen's Financial Report for the fiscal year ended September 30, 2005. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.

Economic Condition and Outlook

Alachua County is a major educational and health care center with a number of associated firms and industries. The County has a population of approximately 243,779 and an unemployment rate of 2.4%. The stability of the County economy is attributable mainly to the University of Florida and the other governmental employers in the area, who provide approximately 50% of the jobs.

Employment Distribution in Gainesville MSA		
TITLE	TOTAL	PERCENT
Natural Resources, Mining & Construction	6,500	4.83%
Manufacturing	4,100	3.04%
Trade, Transportation & Utilities	17,900	13.29%
Professional, Business & Information Services	20,800	15.44%
Education & Health Services	22,900	17.00%
Leisure & Hospitality	14,500	10.76%
Government	43,300	32.15%
Other Services	4,700	3.49%
TOTALS	134,700	100%

Source: Florida Agency for Workforce Innovation 10/06, excludes Agriculture

The future economic outlook and employment picture appears to be consistent with recent trends, although, the economic trends of the Nation and the State have always had some effect on the County's economy.

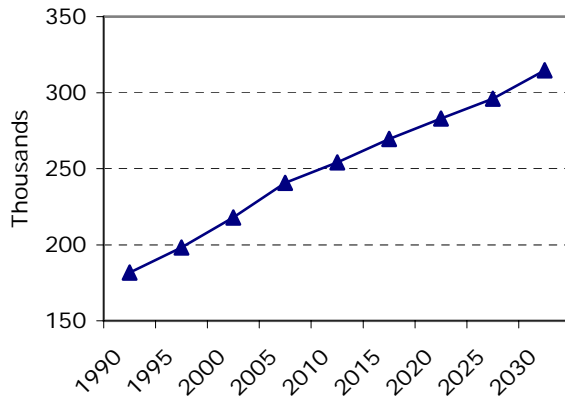
Alachua County's economic base not only provides employment for local residents, but also for people from several surrounding counties. As a result of lower average wages and salary earnings per job in these communities, many commute outside their county of residence for employment. A recent report declared that approximately 18,000 people commute to Alachua County for work.

Job growth in Alachua County (38%) has outpaced the national average (24%) over the past 15 years per the Census Bureau, but the growth in per capita income has lagged behind the national average during that same period. The City of Gainesville and Alachua County are working to promote businesses that will take advantage of the workforce that possess a bachelor's degree or higher – Gainesville ranks 14th in the nation for that level which means there are potentially a lot of underemployed people here. The increase in the federal minimum wage will also have an effect on future income.

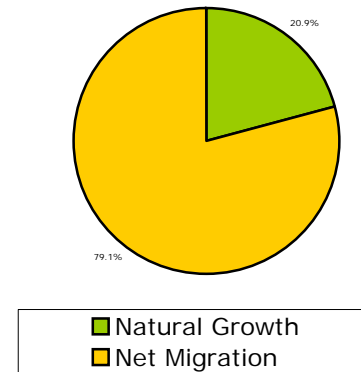
Demographics/Economic Information

It is necessary to look at the County in the context of its environment to understand the County's financial position. The next two pages contain graphs and discussion about the County's economic and demographic environment.

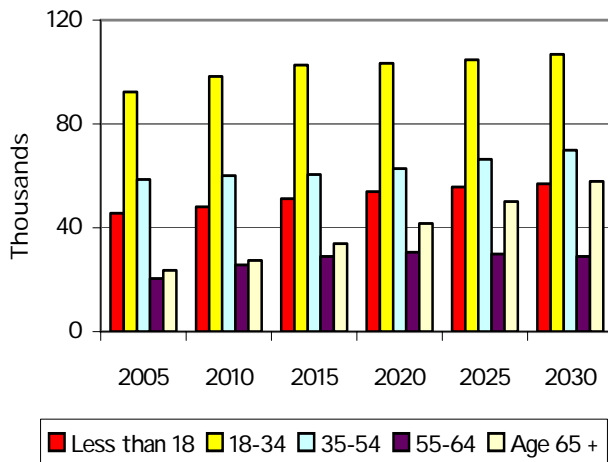
COUNTY POPULATION



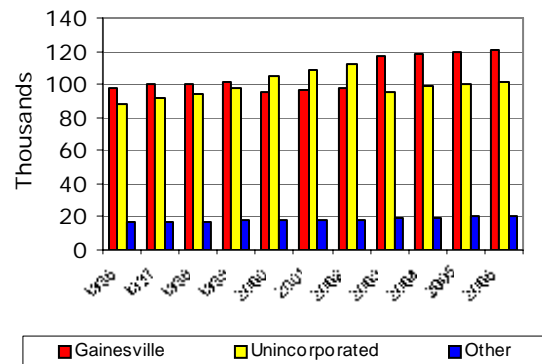
COUNTY POPULATION INCREASE BY COMPONENT (2000 - 2005)



COUNTY POPULATION PROJECTIONS BY AGE CATEGORY



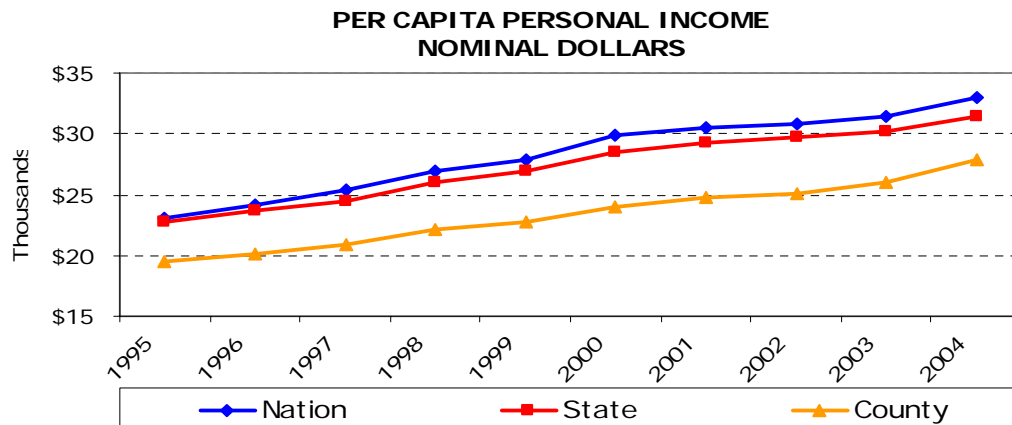
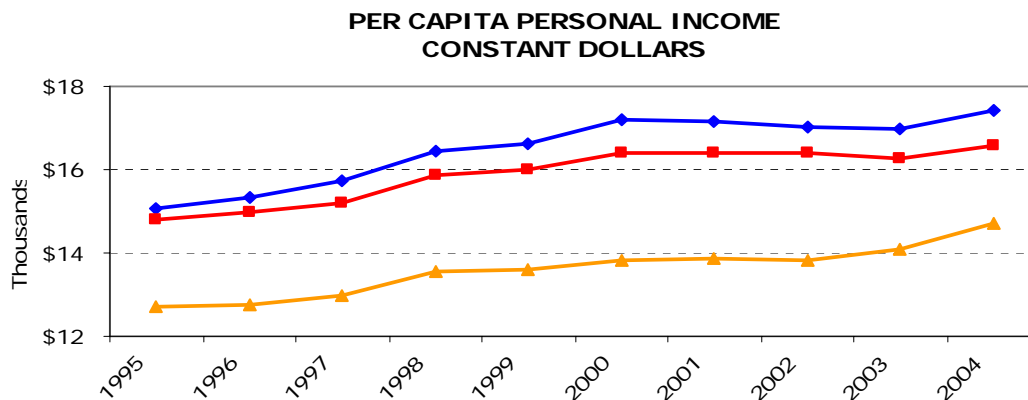
COUNTY POPULATION BY JURISDICTION



Demographics/Economic Information, continued

Alachua County's population is increasing at a steady rate. The largest segment of the population continues to be the 18 to 34 age group, but growth in the age 65 and over category is expected to increase at a higher rate than other categories. Over the past four years, the population of the City of Gainesville has exceeded that of the unincorporated areas due to the annexation that occurred in 2002. The population growth is primarily due to migration from other areas rather than from natural growth due to births. This is similar to the population increases in the State of Florida as a whole.

The following two graphs show a ten-year history of personal income per person in Alachua County, the State of Florida, and the United States. The Constant Dollar graph shows the amount of individual personal income in constant dollars, (effects of inflation removed). This shows the true income growth in real (or constant) dollars. The Nominal Dollar graph shows the amount of individual personal income in current dollars. This includes growth in income as well as inflation. In constant dollars, the County's per capita income is \$2,710 less than the Nation and \$1,877 less than the State.

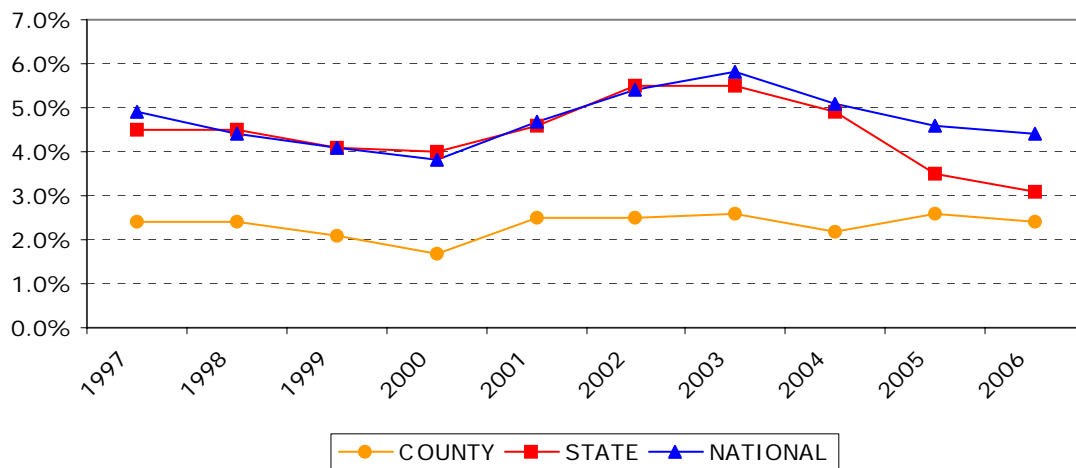


*Most recent data available via the Bureau of Economic & Business Research

Demographics/Economic Information, continued

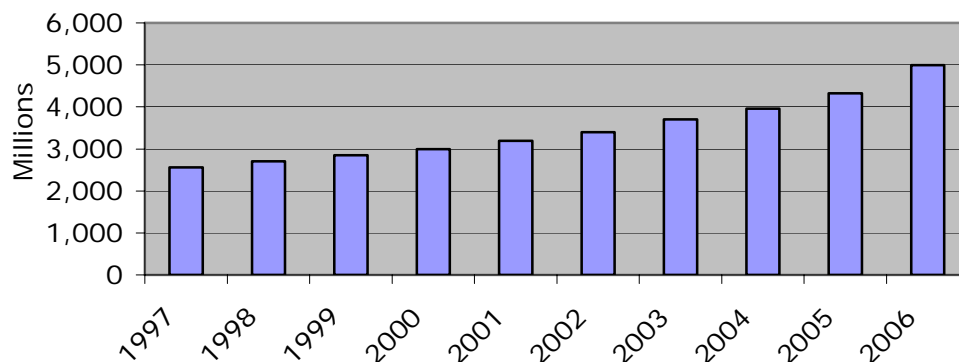
Business activity and the employment base show a positive trend with the number of jobs increasing from 130,300 in 2004 to 134,700 in 2006. The County's unemployment rate is consistently below that of both the State and the Nation. For the past ten years unemployment rates have been very stable in the County.

COUNTY, STATE, AND NATIONAL UNEMPLOYMENT RATES



The total taxable value of residences and businesses has increased steadily for the past ten years. Increases reflect a combination of growth, increase in value, and continued reassessments.

TOTAL TAXABLE VALUE (CONSTANT DOLLARS)



The 2006 Results of Operations

The following represent some services performed during the year.

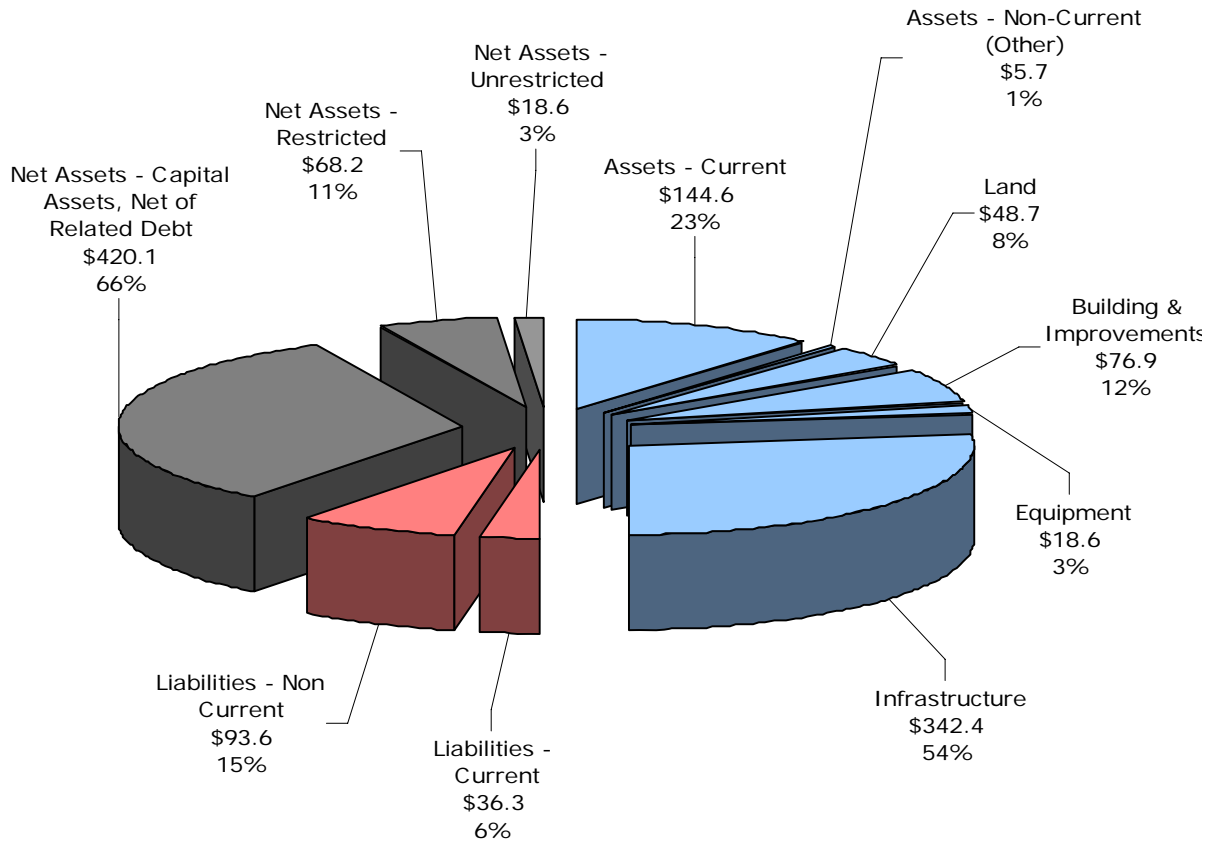
Function/Department	Number of Employees	2006 Per Capita Expenditure	Work Stats and Description	
Rescue	106	\$43.08	Number of calls - Rescue	27,235
			Number of transports	18,821
Fire	110	\$117.55	Number of calls - Fire	10,306
Law Enforcement (includes Sheriff)	660.25	\$239.91	Average number of inmates per day	1,020
			Number of calls - Sheriff	120,180
Courts	245	\$84.08	<u>Number of Cases Filed</u>	
			Circuit Court	15,751
			County Court	21,646
			Traffic	92,659
			Appeals	306
Community Support Services	65	\$57.28	Warrants	22,959
			Number of clients contacts	348,132
Roads	84	\$95.91	Number of miles maintained - paved	670
			Number of miles maintained - graded	239
			Number of miles paved this year	9
Waste Management	53	\$64.43	Tons of waste processed	187,689
Animal Control	33	\$7.92	Number of animals picked up	8,747

Note: Fire per capita expenditures calculated using unincorporated area population.

The following pages contain the 2006 County-wide revenue and expenditure information.

Balance Sheet

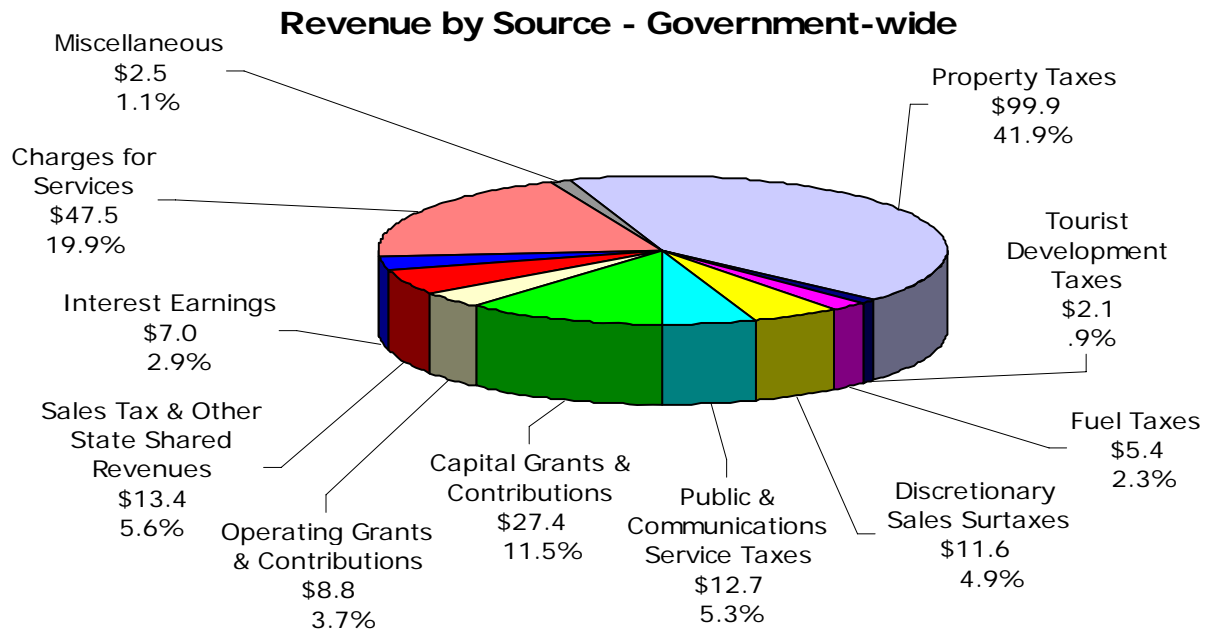
**Alachua County
 Assets, Liabilities, and Net Assets
 (in millions)**



- Notes: 1. **Total Assets - \$636.8**; **Total Liabilities - \$129.9**; Net Assets - \$506.9
 2. The percentage shown at each segment is the percentage of total assets.

The graph above provides an overview of the County's balance sheet for fiscal year 2006. Capital assets (\$486.5 million) comprise eighty percent of the County's total assets of \$636.8 million. The County's liabilities total \$129.9 million, which is twenty percent of total assets. Net assets of \$506.9 million or 80% of total assets, are comprised of \$420.1 million of capital assets net of related debt, \$68.2 million of net assets restricted by constraints imposed from outside of the County, and \$18.6 million of net assets that are available to maintain the County's continuing obligations to citizens and creditors.

Governmental Operations

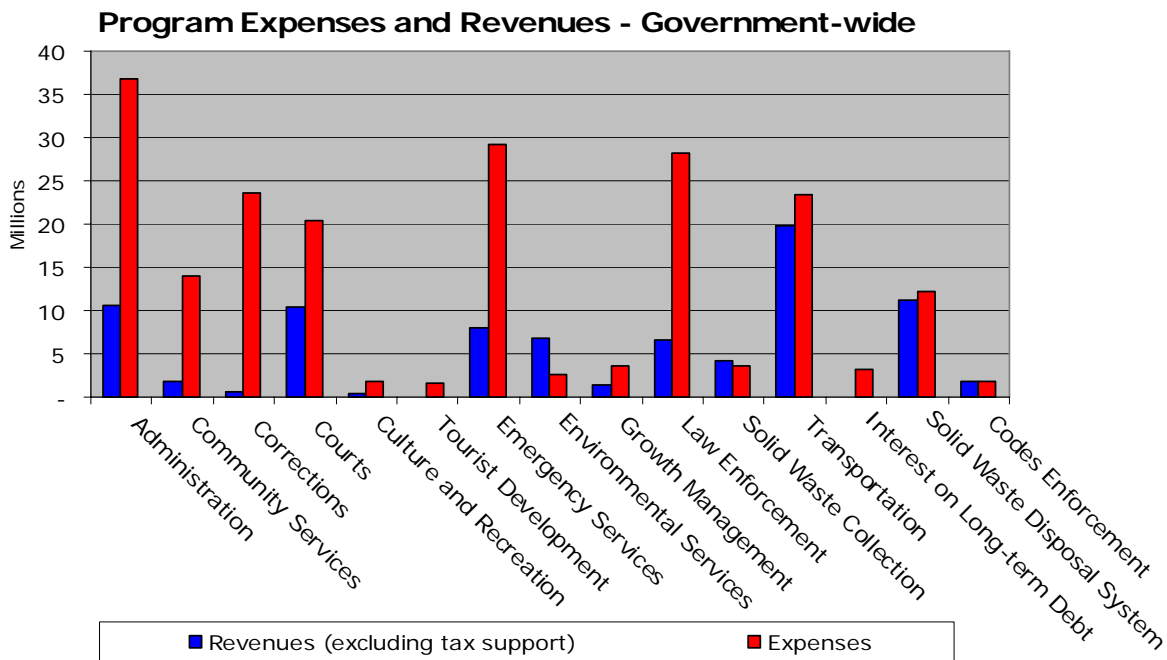


In the graph above, Alachua County's Revenues by Source (revenues excluding transfers) during fiscal year 2006 of \$238.1 million are divided into eleven categories.

Revenues (in millions)	2005	2006	Percent Change
Operating grants & contributions	\$ 12.0	\$ 8.8	-27%
Capital grants & contributions	23.8	27.4	15%
Charges for services	42.1	47.5	13%
Property taxes	88.9	99.9	12%
Tourist Development taxes	1.8	2.1	17%
Fuel taxes	5.3	5.4	2%
Discretionary sales surtaxes (CHOICES)	7.4	11.6	57%
Public & communication service taxes	11.5	12.7	10%
Sales tax & other State shared revenues	12.1	13.4	11%
Interest earnings	3.0	7.0	133%
Miscellaneous	1.2	2.5	108%
	\$ 209.1	\$ 238.3	14%

Total county revenues increased by \$29.2 million or (14%) from the prior fiscal year. This can be attributed to an increase in property taxes (due to increases in the tax base and property values, and new construction), capital donations of subdivision roads and right-of ways, an increase in interest rates, a new discretionary sales surtax that the County started receiving in January of 2005 for CHOICES, a program that provides health services to adult working uninsured and to the collection of the new Impact fees for parks, transportation and fire services.

Governmental Operations, continued



The above graph provides a detailed comparison of expenditures and revenues by program for fiscal year 2006. The County currently has 15 programs to which revenues and expenditures are allocated. Program revenues covered 41% of the cost of program expenses. Tax revenues (property, sales, gas, utility and other taxes) covered the remaining 59% of the costs of programs.

CHANGES IN NET ASSETS

(in millions)

Program revenues	\$ 83.6
Program expenses	<u>(205.9)</u>
Program expenses in excess of program revenues	(122.3)
General/tax revenue	<u>154.5</u>
Increase in net assets	32.2
Net assets - beginning	<u>474.7</u>
Net assets - ending	<u><u>\$ 506.9</u></u>

The County ended the year with a \$32.2 million increase in net assets, with revenues increasing 14%, but expenditures increasing only 9%.

Programs by Department

	<u>2005</u>	<u>2006</u>
Program - Administration		
County Commission	\$ 448,839	\$ 479,545
County Attorney	840,712	851,575
Non-Dept. (OMB-Administered)	3,178,376	5,972,902
Information Services	3,695,025	4,325,770
County Manager	2,072,670	2,136,832
Administrative Services	7,296,180	8,703,884
Clerk (Finance & Accounting; Official Records)	3,450,723	3,343,105
Supervisor of Elections	1,125,821	1,712,276
Tax Collector	4,403,894	4,606,219
Property Appraiser	4,157,691	4,495,556
Capital Projects	293,293	270,730
Total Administration	<u>30,963,224</u>	<u>36,898,394</u>
Program - Community Services		
Community Support Services	10,169,900	11,717,535
Public Works	1,672,574	2,004,348
Capital Projects	212,734	242,215
Total Community Services	<u>12,055,208</u>	<u>13,964,098</u>
Program - Corrections	<u>21,710,160</u>	<u>23,619,110</u>
Program - Courts		
Court Services	5,071,574	7,294,731
Clerk of Circuit Court	7,259,462	7,789,655
Sheriff-Bailiffs	2,354,249	2,558,833
Court Administration	1,658,545	1,117,242
State Attorney	226,563	319,390
Public Defender	130,008	195,302
Guardian Ad Litem	84,255	102,859
Capital Projects	948,931	1,120,112
Total Courts	<u>17,733,587</u>	<u>20,498,124</u>
Program - Culture and Recreation		
Public Works	1,407,134	1,582,312
Capital Projects	189,092	168,755
Total Culture and Recreation	<u>1,596,226</u>	<u>1,751,067</u>
Program - Tourist Development	<u>1,613,170</u>	<u>1,629,274</u>

Programs by Department, continued

	<u>2005</u>	<u>2006</u>
Program - Emergency Services		
Fire/Rescue Services	\$ 23,366,651	\$ 22,139,884
Sheriff - Combined Communication Center	6,297,778	6,911,106
Capital Projects	166,679	86,075
Total Emergency Services	<u>29,831,108</u>	<u>29,137,065</u>
Program - Environmental Services		
Environmental Protection	2,277,376	2,531,150
Water Utility	9,489	23,489
Capital Projects	5,526	-
Total Environmental Services	<u>2,292,391</u>	<u>2,554,639</u>
Program - Growth Management		
Growth Management	2,990,582	3,077,689
Public Works - Development Review	403,515	471,515
Capital Projects	35,640	24,079
Total Growth Management	<u>3,429,737</u>	<u>3,573,283</u>
Program - Law Enforcement		
Sheriff	26,525,062	27,954,549
Capital Projects	245,133	218,113
Total Law Enforcement	<u>26,770,195</u>	<u>28,172,662</u>
Program - Transportation		
Public Works	22,612,011	23,298,124
Capital Projects	83,520	79,807
Total Transportation	<u>22,695,531</u>	<u>23,377,931</u>
Interest on Long-term Debt	<u>2,775,576</u>	<u>3,134,907</u>
Program - Solid Waste Disposal System		
Solid Waste Collections	3,098,051	3,601,815
Solid Waste Disposal System	8,304,997	8,710,210
Collection Centers	1,705,849	1,818,601
Waste Management Assessment	1,470,516	1,576,769
Total Solid Waste Disposal System	<u>14,579,413</u>	<u>15,707,395</u>
Program - Codes Enforcement	<u>1,692,798</u>	<u>1,853,941</u>
TOTAL GOVERNMENT-WIDE EXPENSES	<u>\$ 189,738,324</u>	<u>\$ 205,871,890</u>

Departments and Services

Board of County Commissioners

264-6900; Fax: 338-7363

12 Southeast First Street, Second Floor

TDD/TTY: 491-4430

Board Members: Paula M. DeLaney (Chair), Rodney J. Long (Vice Chair), Mike Byerly, Cynthia Moore Chestnut, Lee Pinkoson

The Board of County Commissioners serves as the legislative and policy making body for Alachua County. It approves the budget, sets millage rates, and adopts ordinances and resolutions necessary to carry out the operations of all County departments and programs.

County Manager

374-5204; Fax: 338-7363

TDD/TTY: 491-4430

12 Southeast First Street, Second Floor

County Manager: Randall H. Reid

The County Manager is responsible for managing all of the functions of the County, administers and carries out the directives and policies of the Board of County Commissioners, and coordinates the reporting of these actions to the Board and our citizens. The Manager also serves as a liaison between the Board of County Commissioners and the citizens of Alachua County. In addition, the County Manager's office includes the Office of Management and Budget, the Communications Office, Economic Development, and Tourist Development.

COUNTY DEPARTMENTS (alphabetically)

Administrative Services

374-5219; Fax: 374-5233

12 Southeast First Street, Third Floor

TDD/TTY 491-4431

Director: Betty M. Baker

Administrative Services provides support services to County Departments in the areas of Equal Opportunity, Facilities Management, Human Resources, Organizational Development, Purchasing, and Risk Management.

Codes Enforcement

374-5244; Fax: 491-4510

120 South Main Street

TDD/TTY: 491-4429

Director: Rick Wolf

Codes Enforcement issues building permits and provides information about building codes, zoning and other development regulations, and processes violations of the regulations through the Codes Enforcement Board. This office administers the trades licensing program for contractors, electricians, and plumbers, as well as Impact fees for parks, transportation and fire services.

Departments and Services, continued

Community Support Services

264-6700; Fax: 955-2475

218 Southeast 24th Street

TDD/TTY: 264-6703

Director: Elmira Warren

Community Support Services initiates and facilitates services to improve the quality of life for individuals and the community by providing a Poverty Reduction Program, Crisis Center Services, Partners for a Productive Community Program, Rape/Crime Victim Advocate Program, Senior Services, CHOICES and Veterans Services, as well as acting as liaison with Cooperative Extension and the Public Health Department. This department also administers the County's contributions to social service organizations.

County Attorney

374-5218; Fax: 374-5216

12 Southeast First Street, Second Floor

County Attorney: David Wagner

The County Attorney provides legal representation and advice to the Board of County Commissioners, Constitutional Officers, County staff, Library District, Codes Enforcement Board and other legal services as necessary.

Court Services Department

338-7390; Fax: 338-3299

14 Northeast First Street

TDD/TTY: 491-4409

Director: Cyndi Morton

The Court Services Department provides a variety of programs that divert low risk offenders to community programs to ensure that expensive jail beds are reserved for high risk offenders. These community programs also require that offenders pay back the community through the payment of fees or by performing community service. These programs include Metamorphosis, Drug Court, and Work Release.

Environmental Protection Department

264-6800; Fax: 264-6852

201 Southeast 2nd Avenue, Suite 201

TDD/TTY: 264-6850

Director: Chris Bird

This department is responsible for County environmental protection activities including surface and groundwater quality monitoring, environmental assessment of proposed land use and redevelopment projects, Toxic Roundup (household hazardous waste collections), hazardous materials storage facility inspections, spill response, enforcement of County environmental codes, and investigations of citizen complaints involving possible environmental violations. The Alachua County Forever Legacy Lands purchases and maintenance is included in this department's responsibilities.

Departments and Services, continued

Fire/Rescue Services Department

384-3101; Fax: 384-3159

913 Southeast 5th Street

TDD/TTY: 334-0105

Director/Chief Officer: Will Gray May, Jr.

Fire Rescue provides timely 24-hour emergency medical services throughout the County and fire suppression and inspection services in the unincorporated and selected municipal areas. Provides emergency management and enhanced 911 emergency reporting services Countywide. Volunteers can also assist in the delivery of emergency medical, fire suppression, training, public education, and specialty teams services through the Reserve Program and teenagers can participate in the Explorer Program.

Information and Telecommunication Services

338-7300; Fax: 338-7365

26 Northeast First Street

Director: Kevin Smith

This department maintains data communications, network infrastructure, the County website, hardware, and software needs for the Alachua County Board of County Commissioners, its departments, the Constitutional Officers, the 8th Judicial Circuit Court, the Public Defender, and local State Attorney's Office.

Planning and Development

374-5249; Fax: 338-3224

TDD/TTY: 381-0110

10 Southwest 2nd Avenue, Third Floor

Director: Richard A. Drummond

Planning and Development prepares, updates, and implements the County's Comprehensive Plan and assists the public and makes recommendations to the Board of County Commissioners on zonings, land development regulations, Comprehensive Plan amendments, and Developments of Regional Impact. This department also implements the County's Concurrency Management System, and runs the State Housing Initiative Partnership (SHIP) Program.

Public Works

374-5245; Fax: 337-6243

U.S. Highway 441, Hague

TDD/TTY: 386-462-3068

Director: Richard L. Hedrick

Public Works maintains roads and bridges, manages the collection and safe disposal of solid waste, provides animal services, operates the County's transfer station, educates the community on waste alternatives, develops and maintains parks, obtains and maintains County vehicles and heavy equipment, identifies transportation improvement needs, designs transportation and storm water management projects, inspects road construction projects, reviews development plans and oversees construction contracts and permits, issues driveway, utility, and flood prone area permits, and acquires real property and rights of way for the County. The solid waste division manages the curbside collections in the urbanized portion of unincorporated Alachua County, and the Rural Collection Centers, which serve the more rural portions of the County. The curbside collection program includes once a week collection of solid waste, recyclables, and yard trash. The Rural Collection Centers provide for the drop off of household garbage, recycling, limited home construction and demolition debris, yard waste, and non-toxic household hazardous waste.

Departments and Services, continued

ELECTED CONSTITUTIONAL OFFICERS

Clerk of the Circuit and County Court Clerk to the Board of County Commissioners

374-3636; Fax: 338-3201

201 East University Avenue

TDD/TTY: 491-4497

Courthouse TDD/TTY: 374-3639

Clerk: J. K. "Buddy" Irby

The Clerk serves as Clerk to the County Court and the Circuit Court. In this capacity, the Clerk is the custodian of all court records, evidence, and the court's seal. The Clerk also issues process, enters judgments and orders, gives certified copies from record, collects court ordered child support, court fines and fees, and makes disbursements pursuant to law. The Clerk also acts as the County Recorder, issues marriage licenses and home solicitation permits, and collects and distributes documentary stamps and intangible taxes for the Department of Revenue. The Clerk's Finance & Accounting department provides a full range of financial services to the County and Library District. The Clerk prepares financial statements and other mandated financial reporting, provides general accounting, accounts payable, payroll, accounts receivable, grant and enterprise accounting, treasury and investment functions, debt and property management, and internal auditing. The Clerk also records the minutes of Board of County Commissioners and Library District Board of Governors meetings.

Property Appraiser

374-5230; Fax: 374-5278

12 Southeast First Street

Property Appraiser: Ed Crapo

The Property Appraiser appraises all property within the borders of Alachua County, administers Ad Valorem exemptions, produces and administers the tax rolls for the Board of County Commissioners, the Municipal Services Taxing Unit, the School District, and various municipalities and other entities in Alachua County.

Sheriff

367-4000; Fax: 491-4537

2621 Southeast Hawthorne Road

Sheriff: Sadie Darnell

The Sheriff is responsible for the protection of lives and property of the citizens of Alachua County. She enforces laws mandated by Florida Statute, and performs services including the operation of Cooperative Dispatch Center, which receives information, complaints, and requests for police, fire and EMS assistance by telephone, and assigns field personnel via radio to the scene of incidents. She also oversees and operates the Alachua County jail facility.

Departments and Services, continued

Supervisor of Elections

374-5252; Fax: 374-5264

12 Southeast First Street

TDD/TTY: 491-4432

Supervisor of Elections: Pam Carpenter

The Supervisor of Elections is responsible for all matters pertaining to voter registration within Alachua County. She supervises County, State, and National elections, maintains the County's voting equipment, files all candidate contributions and expenditure reports, oversees candidate qualifying, financial disclosures filed by selected government officials and employees, and assists County municipalities with their elections.

Tax Collector

491-4436; Fax: 374-5281

12 Southeast First Street

Tax Collector: Von Fraser

The Tax Collector collects and distributes all current and delinquent Ad Valorem Taxes and Non-Ad Valorem Assessments levied by the Board of County Commissioners, School Board, Municipalities, Library District, and Refuse and Water Districts. He acts as an agent for the Dept. of Highway Safety and Motor Vehicles, Game and Fresh Water Fish Comm. and the Dept. of Environmental Regulation in the issuing of licenses and the collection of fees. Tourist development taxes and occupational license fees are also collected.

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