

ALACHUA COUNTY, FLORIDA
FISCAL YEAR ENDED SEPTEMBER 30, 2000
Citizen's Financial Report

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



Alachua County, Florida

ALACHUA COUNTY, FLORIDA

PRINCIPAL OFFICERS

BOARD OF COUNTY COMMISSIONERS

David Newport - Chair - District 2

Robert "Hutch" Hutchinson- Vice Chair - District 4

Mike Byerly - District 1

Penelope Wheat - District 3

Rodney J. Long - District 5

COUNTY MANAGER

Randall H. Reid

COUNTY ATTORNEY

David Wagner

TAX COLLECTOR

Von Fraser

SHERIFF

Stephen M. Oelrich

PROPERTY APPRAISER

Edward A. Crapo

SUPERVISOR OF ELECTIONS

Beverly Hill

CLERK OF CIRCUIT/COUNTY COURTS

AND

CLERK TO BOARD OF COUNTY COMMISSIONERS

J. K. "Buddy" Irby

DIRECTOR OF FINANCE

Steven J. Carr, C.P.A., C.G.F.O.

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



January 23, 2001

Citizens of Alachua County:

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 2000. The financial information contained in the Citizen's Financial Report is also presented on a GAAP basis.

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.

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 Library District, the Murphree Law Library, and the Alachua County Housing Finance Authority.

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

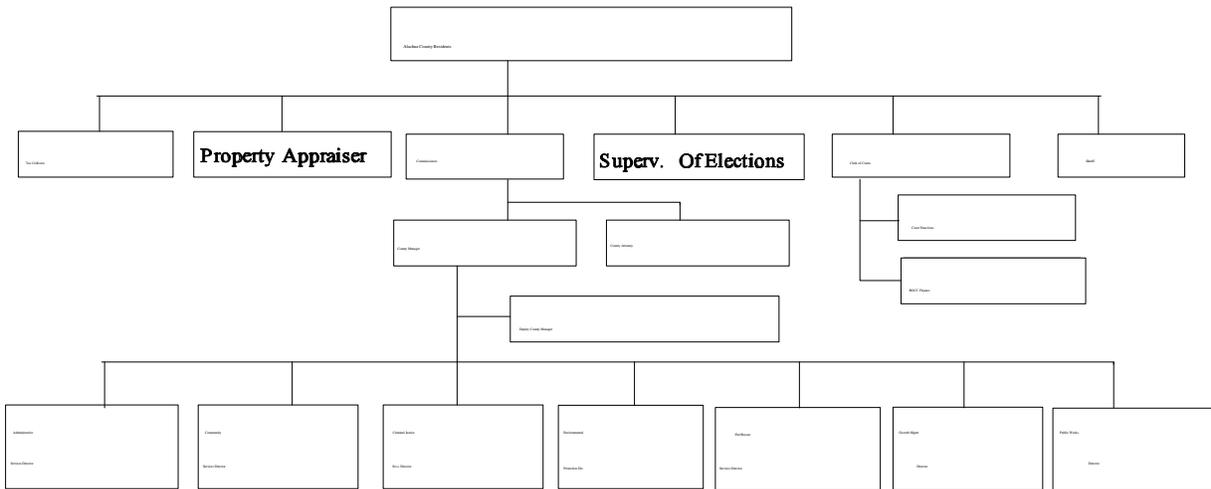
J. K. "Buddy" Irby
Clerk of the Circuit Court

Steven J. Carr, CPA
Assistant Clerk/Director of Finance

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ALACHUA COUNTY ORGANIZATIONAL CHART



ALACHUA COUNTY 2000

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 965 square miles.

The County, as used in this report, includes the operations (including proprietary funds) 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 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 Popular Annual Financial Report for the fiscal year ended September 30, 1999. 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 216,249 and an unemployment rate of 1.7%. The stability of the County economy is attributable mainly to the University of Florida and the other governmental employers in the area.

EMPLOYMENT DISTRIBUTION IN ALACHUA COUNTY

TITLE	TOTAL	PERCENT
Manufacturing	5,394	4.65%
Trade	23,748	20.49%
Services	32,767	28.27%
Government	40,817	35.22%
Transportation, Comm. & Utilities	2,392	2.06%
Construction	4,192	3.62%
Finance, Insurance & Real Estate	5,307	4.58%
Agriculture	1,272	1.10%

Source: Florida Department of Labor & Employment Security 12/00

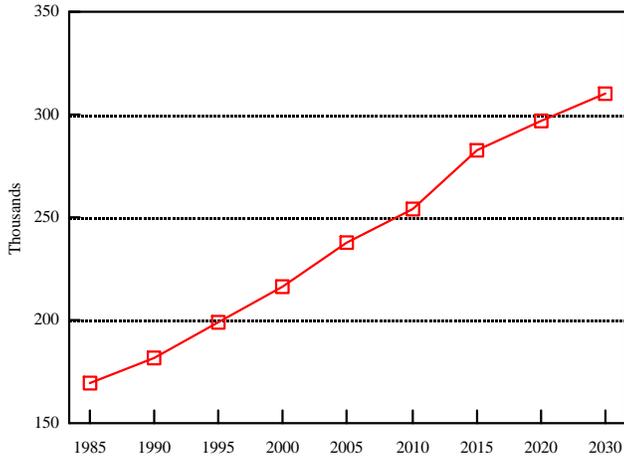
ECONOMIC OUTLOOK

The future economic outlook appears to be consistent with recent trends of moderate growth and an essentially stable economy. The economic ups and downs of the State of Florida are expected to have a negligible effect on the County. Expansions of both educational and health care facilities continue at approximately the same rate as the past five years.

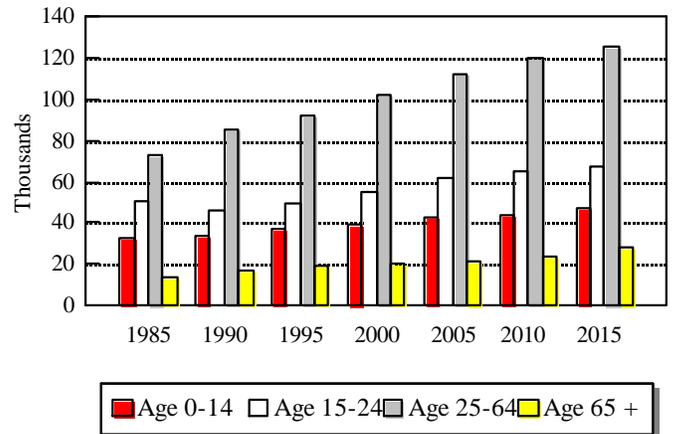
DEMOGRAPHICS / ECONOMIC INFORMATION

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.

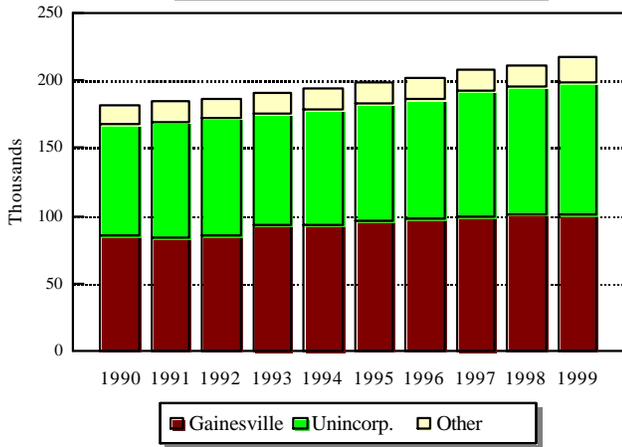
COUNTY POPULATION



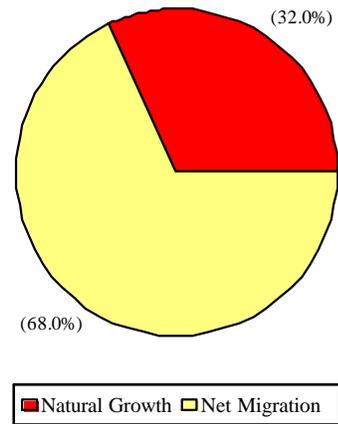
**COUNTY POPULATION
BY AGE CATEGORY**



**COUNTY POPULATION
BY JURISDICTION**



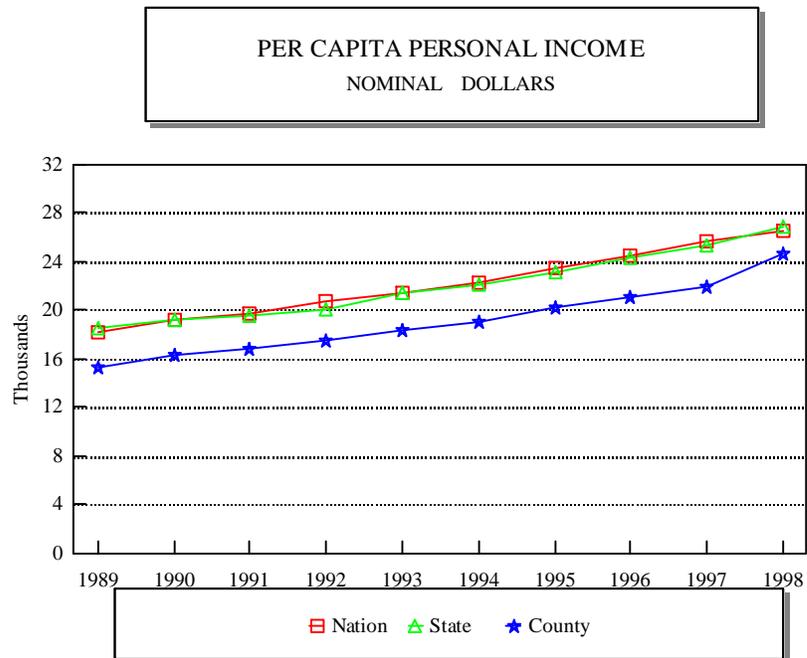
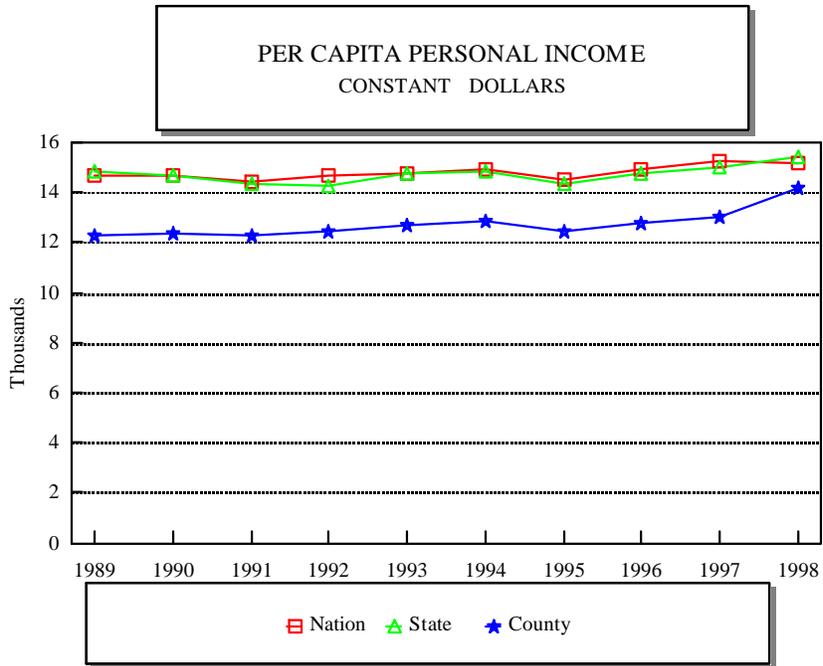
**COUNTY POPULATION INCREASE
BY COMPONENT (1990-1999)**



Alachua County's population is increasing at a slow, steady rate. The growth is fairly evenly spread through all age groups and jurisdictions. The largest segment of the population continues to be the 25 to 64 age group. This means that the majority of the County's residents are in their prime earning years. The population growth is primarily from 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.

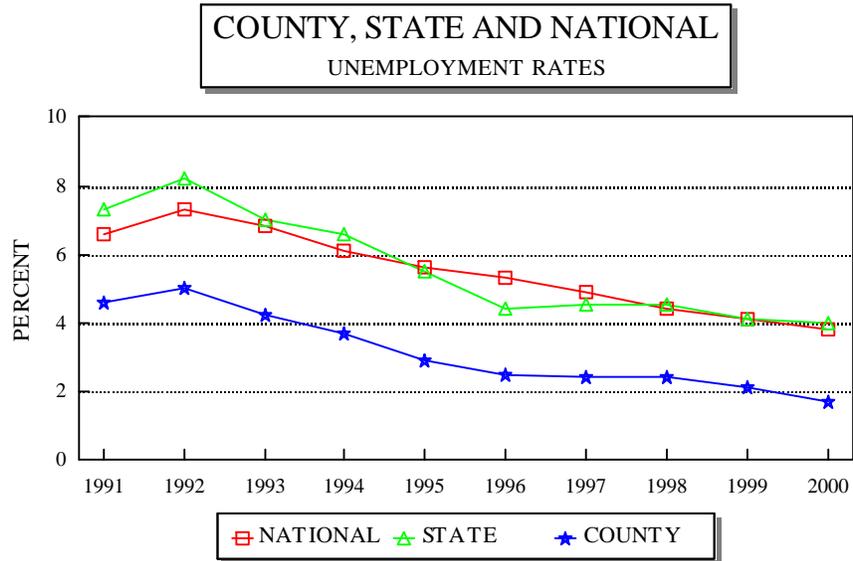
DEMOGRAPHICS / ECONOMIC INFORMATION, continued

These two graphs show a ten-year history of the amount of personal income per person in Alachua County, the State of Florida, and the United States. The Constant Dollar graph provides the amount of individual personal income in 1982 dollars. That is, it removes the effects of inflation from 1982 to the present. This shows the true income growth in real (or constant) dollars. The Nominal Dollar graph provides the amount of individual personal income in actual, current year amounts. This includes actual growth in income as well as inflation. In constant dollars, the County's per capita income is approximately \$1,250 less than that of the State and the Nation.

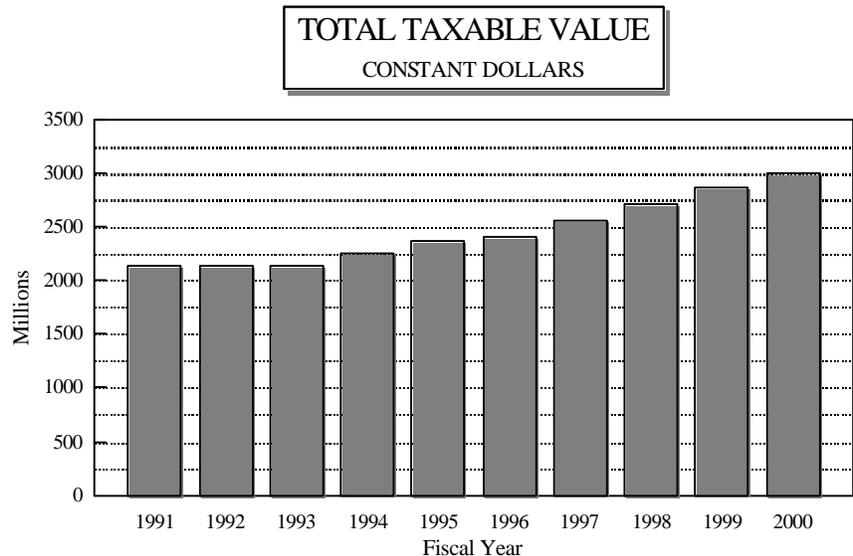


DEMOGRAPHICS / ECONOMIC INFORMATION, concluded

Business activity and the employment base show a positive trend with slowly increasing numbers of jobs. Alachua County's unemployment rate has decreased since 1993 and is consistently below that of both the State and the Nation.



The graph showing "total taxable value" reflects an essentially flat total taxable value from 1991 to 1993. In constant dollar terms there was effectively no growth in taxable value until 1994. The total taxable value has continued to increase for the past seven fiscal years. The 1994 increase was due to a one time reassessment of all residential properties and the 1995 increase was influenced by reassessment of commercial property. Increases since 1996 reflect a combination of growth and increase in value.



ALACHUA COUNTY DEPARTMENTS AND SERVICES

BOARD OF COUNTY COMMISSIONERS

Board of County Commissioners

374-5210; Fax: 338-7363

12 Southeast First Street, Second Floor

TDD/TTY: 491-4430

Board Members: Mike Byerly, Robert Hutchinson, Rodney J. Long, David Newport, Penelope Wheat

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.

2000 Expenditures: \$436,544

COUNTY MANAGER

County Manager

374-5210; Fax: 338-7363

12 Southeast First Street

County Manager: Randall H. Reid

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. Also serves as a liaison between the Board of County Commissioners and the citizens of Alachua County. In addition, the County Manager is responsible for the Office of Management and Budget and the Public Information Office.

2000 Expenditures: \$1,164,532

COUNTY DEPARTMENTS (alphabetically)

Administrative Services

374-5219; Fax: 374-5233

12 Southeast First Street

TDD/TTY 491-4431

Director: Milton Baker

Provides support services to County Departments in the areas of Equal Opportunity, Facilities Management, Information Services (Computer and Telephone Services), Personnel, Purchasing, and Risk Management.

2000 Expenditures: \$10,697,249

Codes Enforcement

374-5244; Fax: 491-4510

120 South Main Street

TDD/TTY: 491-4429

Director: Rick Wolf

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. Administers the trades licensing program for contractors, electricians, and plumbers.

2000 Expenditures: \$1,421,488

County Attorney

374-5218; Fax: 374-5216

12 Southeast First Street

County Attorney: David Wagner

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

2000 Expenditures: \$660,248

Court Services Department

338-7390; Fax: 338-7364

26 East University Avenue

TDD/TTY: 491-4409

Director: Cynthia Morton

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 Pretrial Services, Probation, Community Service, Metamorphosis, Drug Court, and Work Release.

2000 Expenditures: \$3,269,173

ALACHUA COUNTY DEPARTMENTS AND SERVICES, continued

Environmental Protection

264-6800; Fax: 264-6852

226 South Main Street

TDD/TTY: 264-6850

Director: Chris Bird

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. 2000 Expenditures: \$2,507,024

Fire Rescue

384-3101; Fax: 384-3157

913 Southeast 5th Street

Director/Chief Officer: Will May

Provides timely 24-hour emergency medical services throughout the County, and fire suppression and inspection services throughout the unincorporated and selected municipal areas. Provides emergency management and enhanced 911 emergency reporting services County-wide. 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.

2000 Expenditures: \$13,864,529

Community Support Services

334-0900; Fax: 955-2475

730 North Waldo Road

TDD/TTY: 955-2449

Director: Elmira Warren

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

2000 Expenditures: \$8,385,496

Planning and Development

374-5249; Fax: 338-3224

10 Southwest Second Avenue, Third Floor

Director: Richard A. Drummond

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. Implements the County's Concurrency Management System, runs the State Housing Initiative Partnership (SHIP) Program, and facilitates economic and tourist development.

2000 Expenditures: \$4,329,400

Public Works

462-2147; Fax: 462-4557

U.S. 441, Hague

TDD/TTY: 462-3068

Director: Matt Dominy

Maintains roads and bridges, manages the collection and safe disposal of solid waste, operates the County's landfill and 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 stormwater 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.

2000 Expenditures: \$20,749,158

ALACHUA COUNTY DEPARTMENTS AND SERVICES, concluded

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

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 meetings.

2000 Expenditures: \$7,502,652

Property Appraiser
374-5230; Fax: 374-5278
12 Southeast First Street

Property Appraiser: Ed Crapo

This elected official, a Constitutional Officer, 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.

2000 Expenditures: \$3,120,259

Sheriff
955-2500; Fax: 955-2930

2621 Southeast Hawthorne Road

Sheriff: Stephen Oelrich

This elected official, a Constitutional Officer, is responsible for the protection of lives and property of the citizens of Alachua County. Enforces laws mandated by Florida Statute, and performs services including the 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. Also oversees and operates the Alachua County jail facility (starting January 1998).

2000 Expenditures: \$39,993,695

Supervisor of Elections
374-5252; Fax: 374-5264
12 Southeast First Street

Supervisor of Elections: Beverly Hill

This elected official, a Constitutional Officer, is responsible for all matters pertaining to voter registration within Alachua County. 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.

2000 Expenditures: \$975,730

Tax Collector
374-5236; Fax: 374-5281
12 Southeast First Street

Tax Collector: Von Fraser

This elected official, a Constitutional Officer, 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. Acts as an agent for the Dept. of Highway Safety and Motor Vehicles, Game and Fresh Water Fish Comm. and the Dept. of Env. Regulation in the issuing of licenses and the collection of fees.

2000 Expenditures: \$2,180,290

THE 2000 RESULTS OF OPERATIONS

What did the County do in 2000? The following represent some services performed during the year.

Function/Department	Number of Employees	2000 Per Capita Expenditure	Work Stats and Description	
Rescue	86	\$28.58	Number of Calls	27,126
			Number of Transports	21,238
Fire	79	\$72.54	Number of Calls - Fire	9,889
Sheriff	855	\$184.94	Average Number of Inmates per Day	749
			Number of Responses	109,175
Courts (Includes both State and County Employees)	214	\$17.79	<u>Number of Cases Filed</u>	
			Circuit Court	12,258
			County Court	87,887
			Appeals	283
			Warrants	41,197
Community Support Services	54	\$38.78	Number of Clients Served	97,748
Roads	84	\$47.67	Number of Miles Striped	131
			Number of Miles Paved/Built	11
Transfer Station	50	\$55.27	Number of Tons Transferred	157,195
Animal Control	25	\$4.79	Number of Animals Picked Up	12,769

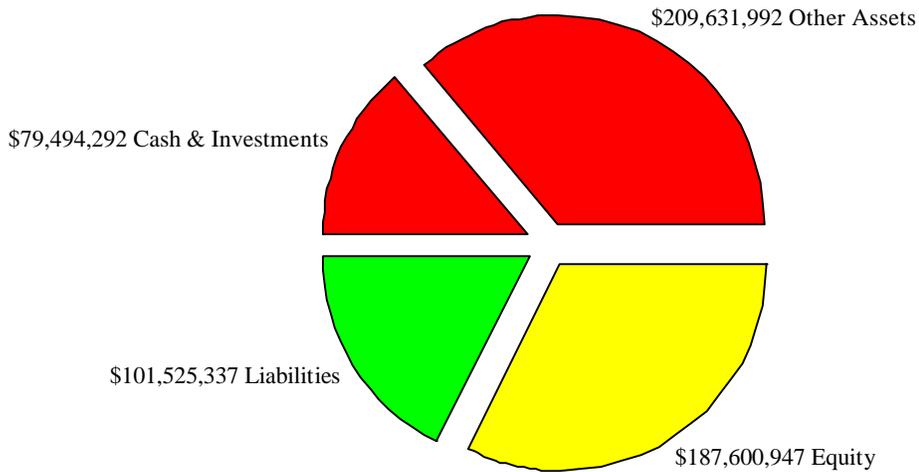
Note: Fire per capita expenditures calculated using unincorporated area population.

The following pages contain the 2000 County-wide revenue and expenditure information.

ALACHUA COUNTY BALANCE SHEET

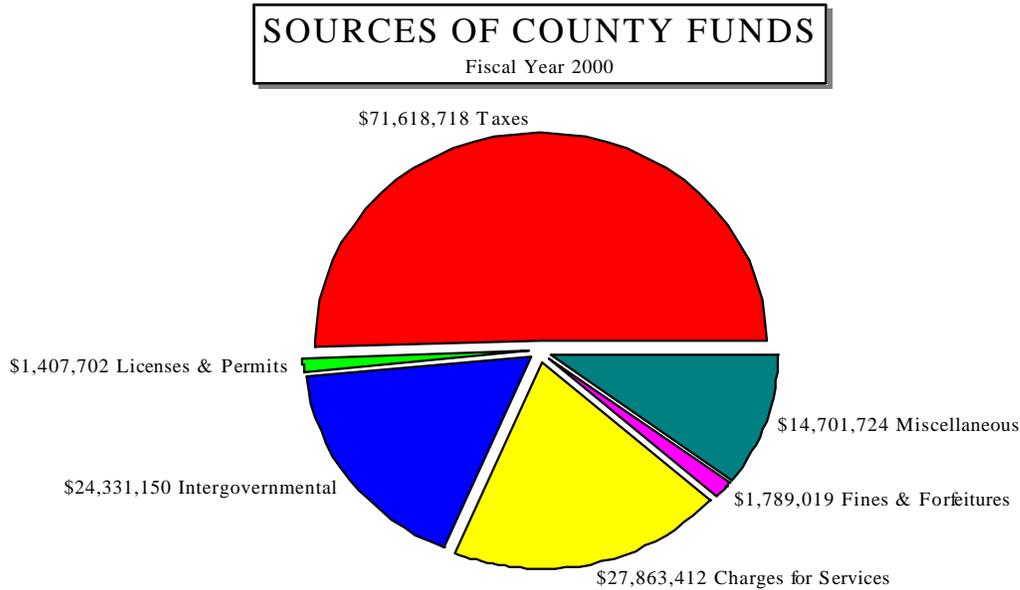
The following graph provides an overview of the County's balance sheet for fiscal year 2000. Cash and investments (\$79,494,292) comprise twenty-seven percent of the County's total assets of \$289,126,284. The County's liabilities total \$101,525,337 which is thirty-five percent of total assets. This financial information includes all funds and fund types and excludes the Library District, the Murphree Law Library, and the Alachua County Housing Finance Authority.

2000 BALANCE SHEET



ALACHUA COUNTY SOURCES OF COUNTY FUNDS

In the following graph, Alachua County's sources of County funds (revenues excluding transfers) during fiscal year 2000 of \$141,711,725 are divided into six categories which are detailed below. This financial information includes all funds and fund types and excludes the Library District, the Murphree Law Library, and the Alachua County Housing Finance Authority.



Taxes include:

- < Property Taxes - \$56,684,727
- < Sales Taxes - \$5,803,514
- < Utility Service Taxes - \$8,546,877
- < Franchise Fees - \$583,600

Licenses and Permits include:

- < Building Permit Fees - \$1,092,539
- < Other Licenses & Permits - \$315,163

Intergovernmental Revenues include:

- < Federal, State, and Local Grants - \$6,650,099
- < State Shared Revenue - \$17,681,051

Charges for Services include:

- < General Government (non-court related - recording fees, internal service fund charges, and county officer fees) - \$11,057,022
- < Public Safety (police, fire protection, EMS, and ambulance service charges) - \$7,046,032
- < Physical Environment (utility, solid waste and conservation revenues) - \$5,758,001

- < Human Services (health inspection, hospital, and animal control charges) - \$333,532
- < Culture and Recreation (park, cultural events, special events, and special recreational facility charges) - \$295,716
- < Court Related Revenue - \$3,090,023
- < Other Charges for Services - \$283,086

Fines and Forfeitures include:

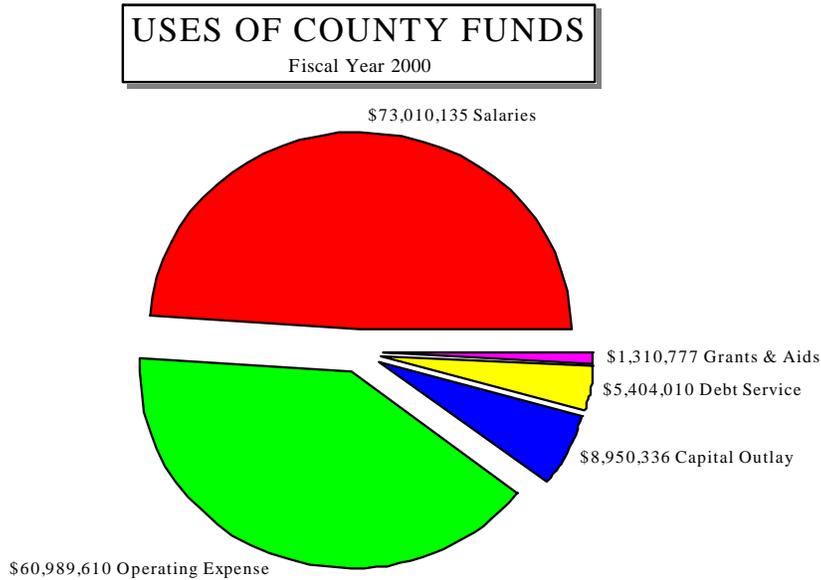
- < Judgements and Fines - \$1,559,066
- < Violations of Local Ordinances - \$72,871
- < Other Fines and Forfeitures - \$157,082

Miscellaneous Revenues include:

- < Interest Earnings - \$3,061,417
- < Rents and Royalties - \$31,863
- < Special Assess. and Impact Fees - \$5,075,245
- < Fixed Assets and Surplus Sale - \$330,744
- < Private Contributions - \$15,485
- < Other Misc. Revenues - \$6,186,970

**ALACHUA COUNTY
USES OF COUNTY FUNDS**

In the following graph, Alachua County's uses of County funds (expenditures excluding transfers) during fiscal year 2000 of \$149,664,868 are divided into five categories which are detailed below. This financial information includes all funds and fund types and excludes the Library District, the Murphree Law Library, and the Alachua County Housing Finance Authority.



Salaries include:

- < Salaries - \$55,742,767
- < Benefits - \$17,267,368

Operating Expenditures include:

- < Professional Services - \$7,655,562
- < Court Reporter Services - \$85,474
- < Other Contractual Services - \$12,843,619
- < Travel and Per Diem - \$385,873
- < Communications and Freight - \$1,290,333
- < Utilities - \$2,929,284
- < Rentals and Leases - \$1,530,862
- < Insurance - \$3,512,630
- < Repair and Maintenance - \$2,987,690
- < Printing and Binding - \$206,469
- < Promotional Activities - \$969,277
- < Other Current Charges - \$2,571,609
- < Office and Operating Supplies - \$4,229,459
- < Road Materials and Supplies - \$208,499
- < Books, Pubs, and Memberships - \$204,410
- < Depreciation - \$1,418,315
- < Operating Capital Purchases - \$6,622,192

- < Clerk of Court Operating Expense - \$1,847,337
- < Sheriff Operating Expense - \$8,366,528
- < Tax Collector Operating Expense - \$438,290
- < Property Appraiser Operating Expense - \$685,898

Capital Outlays include:

- < Capital Outlay Operations - \$681,862
- < Land and Buildings - \$6,626,960
- < Improvements - \$583,116
- < Machinery and Equipment - \$1,058,398

Debt Service includes:

- < Principal - \$2,295,000
- < Interest - \$3,102,255
- < Other Debt Service Costs - \$6,755

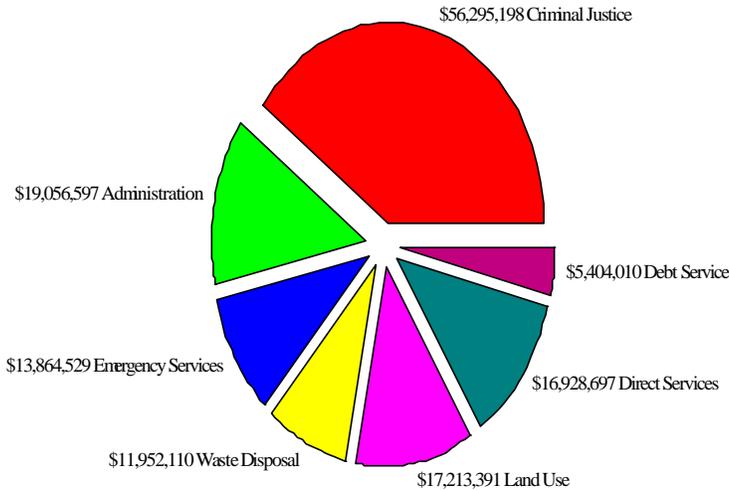
Grants and Aids include:

- < Aids to Government Agencies - \$120,046
- < Aids to Private Organizations - \$468,700
- < Other Grants and Aids - \$722,031

ALACHUA COUNTY EXPENDITURES BY PROGRAM

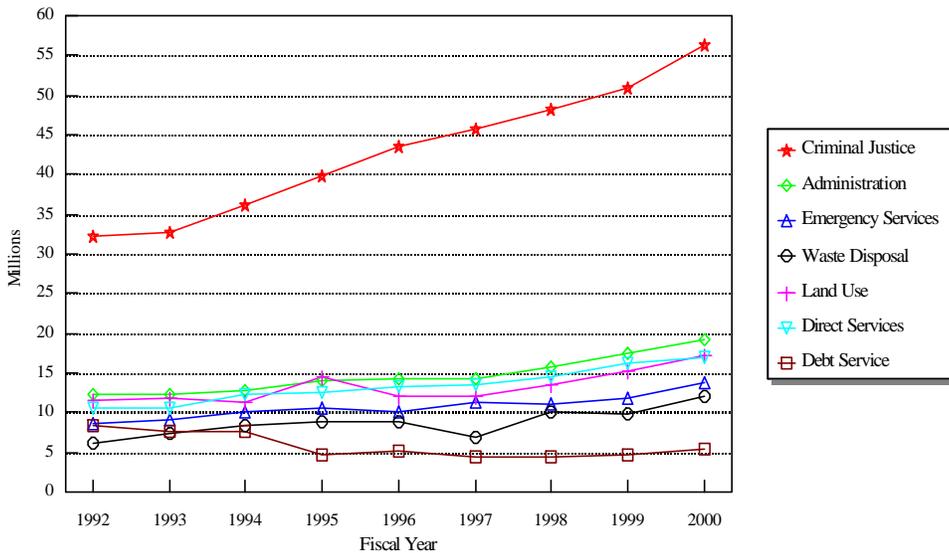
The following graphs provide a detailed comparison of expenditures by program for fiscal year 2000 and a trend analysis of expenditures by program for 1992 through 2000. These graphs exclude transfers and capital outlays and are presented in nominal dollars. The total for fiscal year 2000 is \$140,714,532.

EXPENDITURES BY PROGRAM
Fiscal Year 2000



- < **Criminal Justice** includes: Courts, Sheriff, Clerk of Courts, and Corrections.
- < **Administration** includes: County Commission, County Attorney, Cnty. Manager, Admin. Services, Info. Services, Finance & Accounting, and non-departmental expenditures.
- < **Emergency Services** includes: EMS, Fire, and Civil Defense.
- < **Land Use** includes: Public Works, Planning & Dev., Codes Enf., & Env. Protection.
- < **Direct Services** includes: Human Services, Recreation, Animal Control, Tourist Dev., Economic Dev., Ag. Ext., Outside Orgs., Supervisor of Elections, Property Appraiser, and Tax Collector.

EXPENDITURES BY PROGRAM
Fiscal Years 1992 - 2000



ALACHUA COUNTY SUPPLEMENTAL FINANCIAL INFORMATION

The County's position is summed up in the following graph. On a constant dollar basis (inflation removed) and with fixed costs remaining almost flat; the County's revenues and expenditures have essentially remained constant on a per capita basis, with a slight increase in 1999 and 2000. This financial information includes all funds and fund types and excludes the Library District, the Murphree Law Library, and the Alachua County Housing Finance Authority.

OPERATING REVENUES & EXPENDITURES
PER CAPITA - CONSTANT DOLLARS

