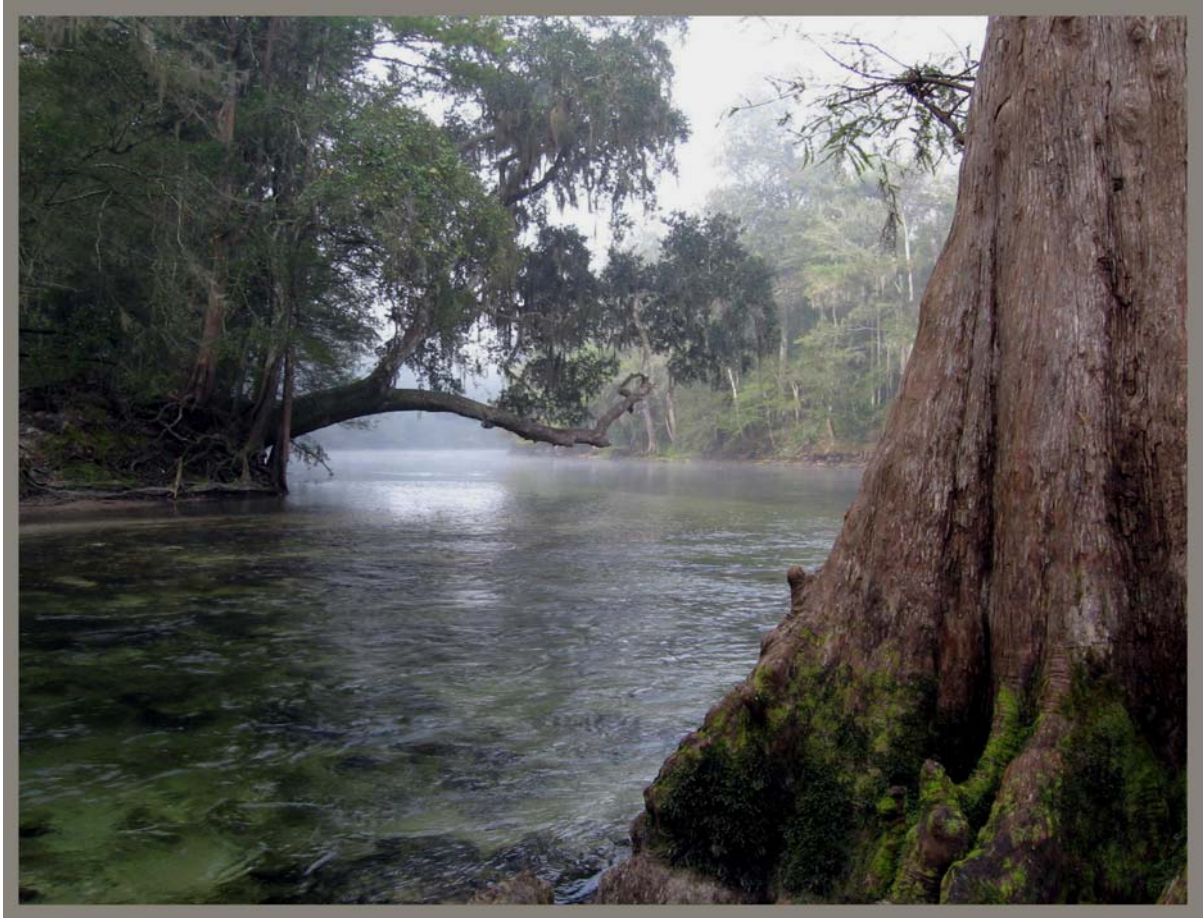


Alachua County, Florida



Citizen's Financial Report

Fiscal Year Ended September 30, 2005

Citizen's Financial Report

ALACHUA COUNTY, FLORIDA

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2005



Prepared by

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

**Steven J. Carr, C.P.A., C.G.F.O.
Director of Finance**

ALACHUA COUNTY, FLORIDA

BOARD OF COUNTY COMMISSIONERS

Lee Pinkoson – Chair – District 2

Paula M. DeLaney – Vice Chair -District 3

Mike Byerly – District 1

Cynthia Moore Chestnut – District 4

Rodney J. Long – District 5

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 – Stephen M. Oelrich

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 600

Gainesville, Florida 32602

**J.K. "BUDDY" IRBY
CLERK**

**TELEPHONE
(352) 374-3636**

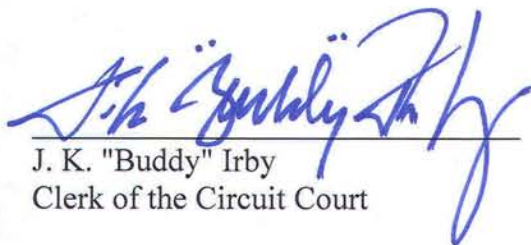
In an effort to better communicate the County's financial picture we are providing this Citizen's Financial Report. In this report we have summarized and compiled information from various sources. The information in this report is produced by the Clerk of the Circuit Court, Finance and Accounting Department 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 2005.


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 be downloaded via the world wide web at the following address: <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



Steven J. Carr, C.P.A., C.G.F.O.
Assistant Clerk/Director of Finance

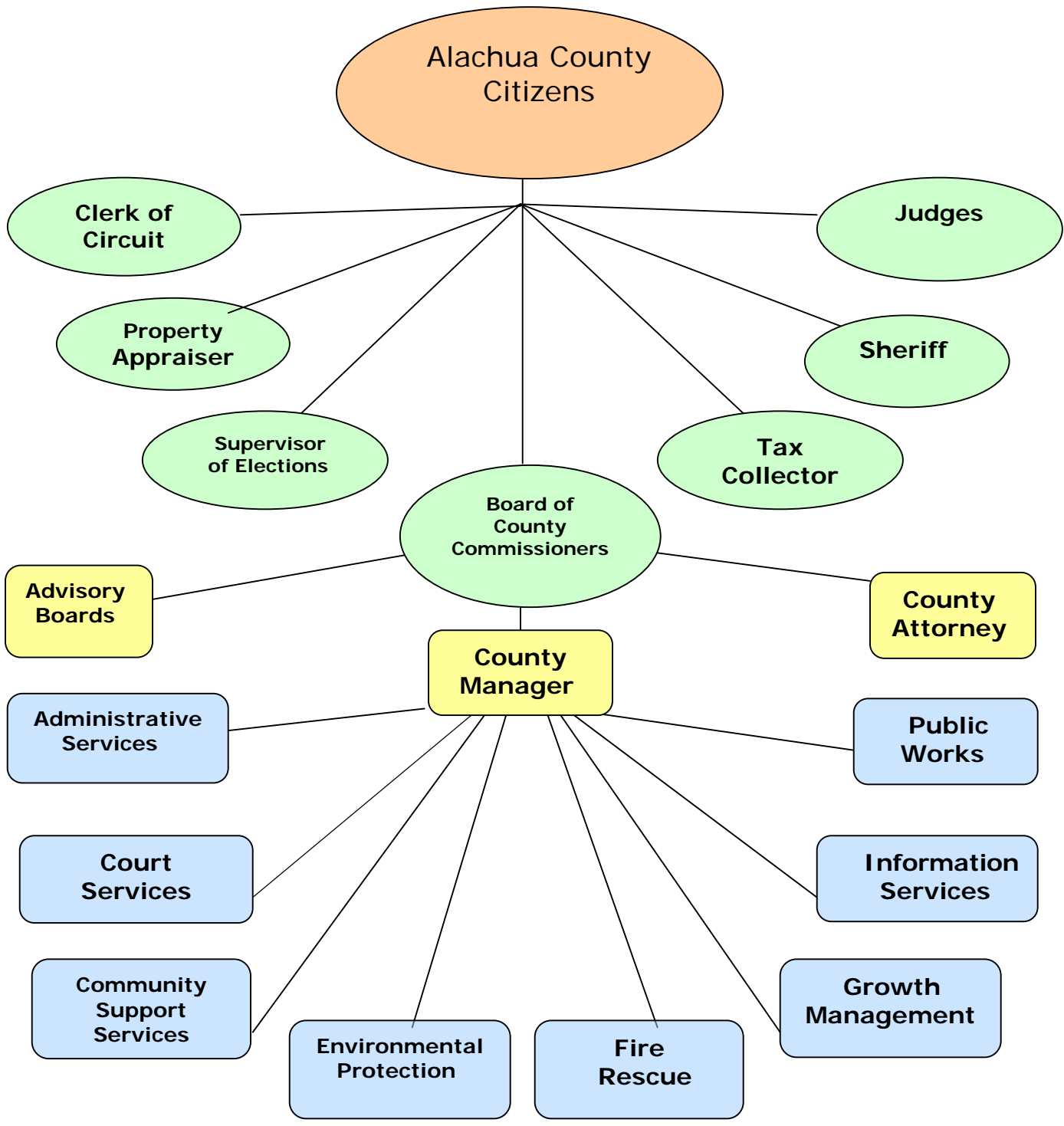


ALACHUA COUNTY, FLORIDA
CITIZEN'S ANNUAL FINANCIAL REPORT
For year ended September 30, 2005

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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 Popular Annual Financial Report for the fiscal year ended September 30, 2004. 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 240,764 and an unemployment rate of 2.6%. 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.

ECONOMIC OUTLOOK

EMPLOYMENT DISTRIBUTION IN ALACHUA COUNTY		
TITLE	TOTAL	PERCENT
Natural Resources, Mining & Construction	6,100	4.48%
Manufacturing	4,300	3.16%
Trade, Transportation & Utilities	17,700	13.01%
Professional, Business & Information Services	20,100	14.77%
Education & Health Services	22,500	16.53%
Leisure & Hospitality	14,700	10.80%
Government	45,700	33.58%
Other Services	5,000	3.67%
TOTALS	136,100	100%

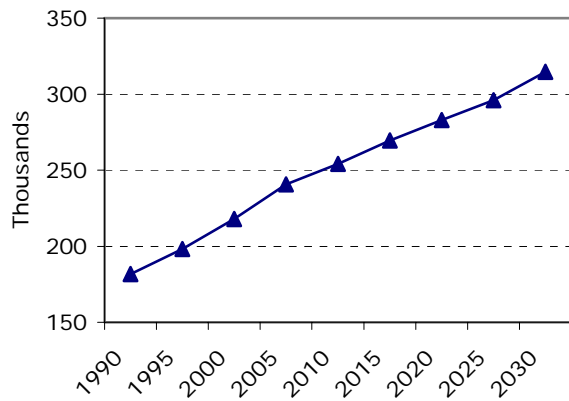
Source: Florida Agency for Workforce Innovation 10/05

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. Reduced State expenditures for education and healthcare could result in fewer government sector jobs.

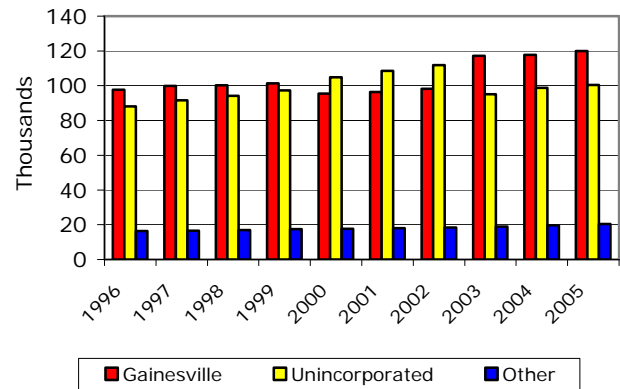
Demographics/Economic Information

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.

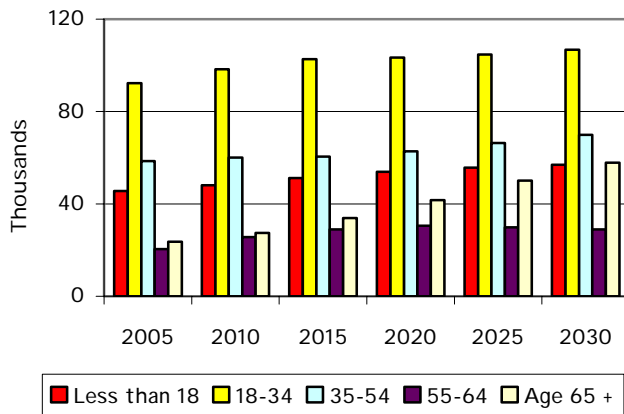
COUNTY POPULATION



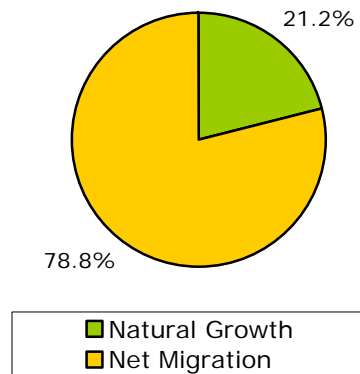
COUNTY POPULATION BY JURISDICTION



COUNTY POPULATION PROJECTIONS BY AGE CATEGORY



COUNTY POPULATION INCREASE BY COMPONENT (2002 - 2003)

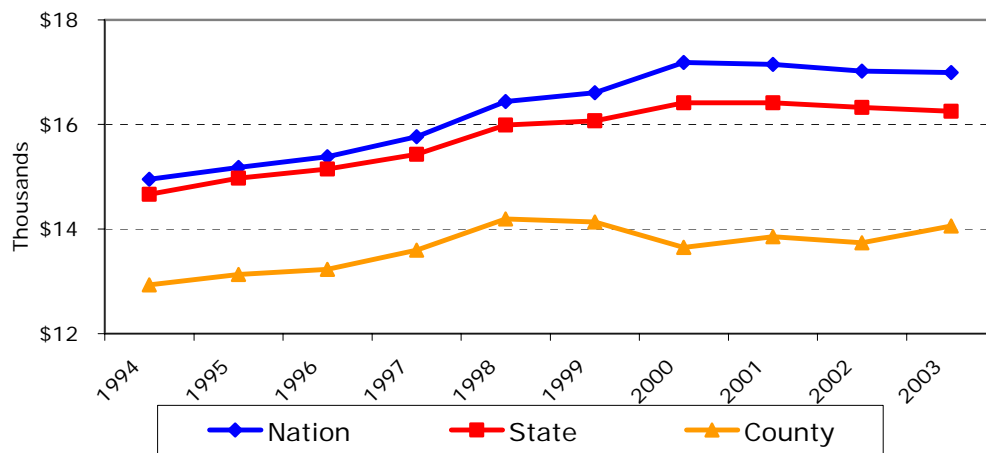


Alachua County's population is increasing at a steady rate. The largest segment of the population continues to be the 18 to 34 age group, but growth in the age 65 and over category is increasing at a higher rate than other categories. Over the past 3 years, the population of the City of Gainesville has 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.

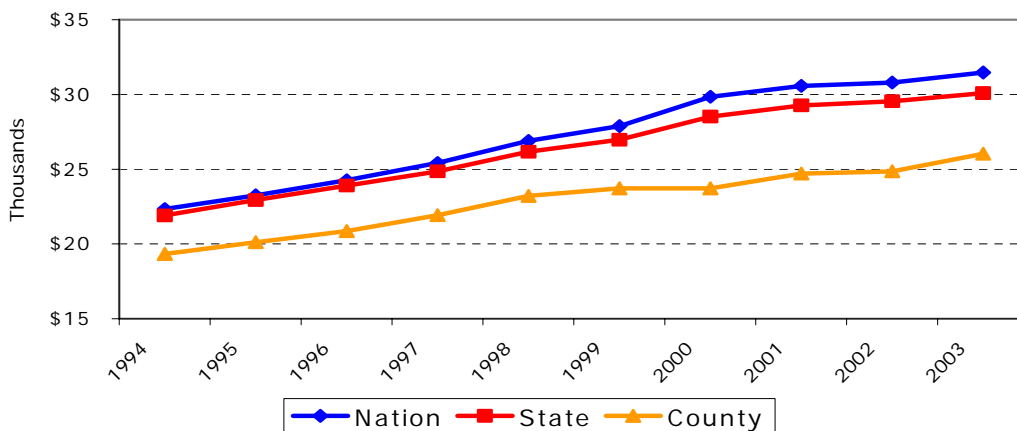
Demographics/Economic Information, continued

These 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 \$2,933 less than the Nation and \$2,191 less than the State.

**PER CAPITA PERSONAL INCOME
 CONSTANT DOLLARS**



**PER CAPITA PERSONAL INCOME
 NOMINAL DOLLARS**

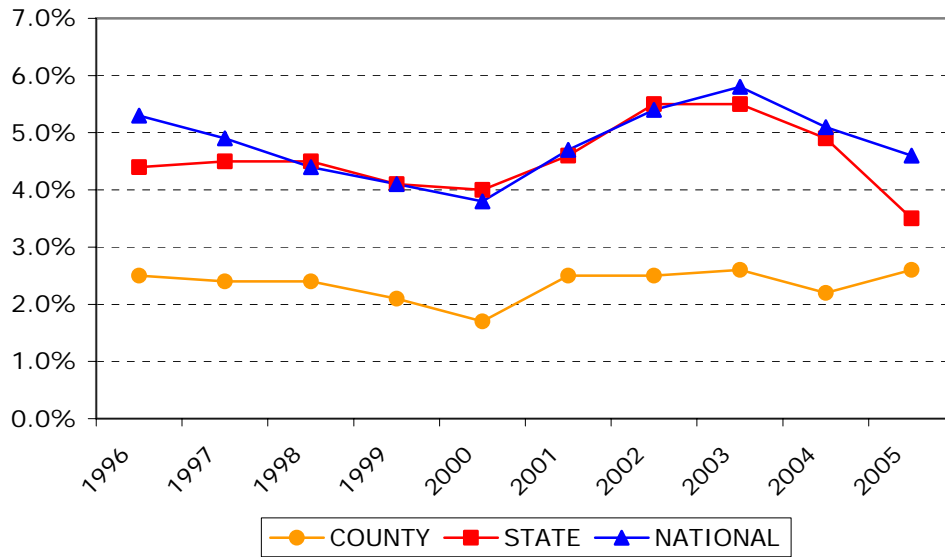


*Most recent data available via the Bureau of Economic & Business Research

Demographics/Economic Information, continued

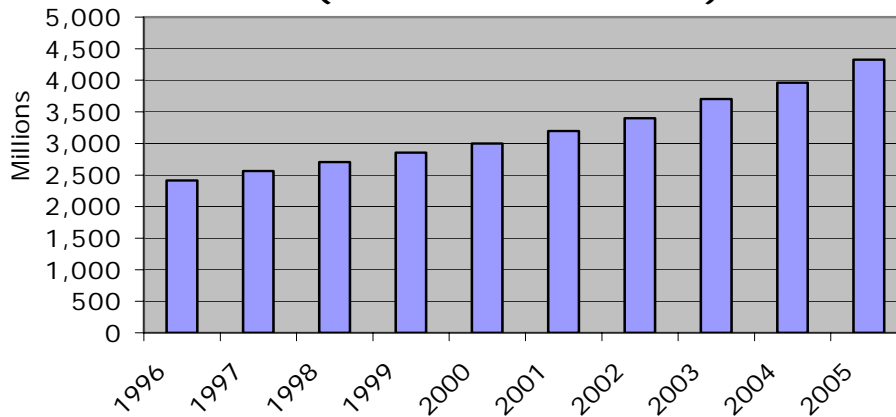
Business activity and the employment base show a positive trend with the number of jobs increasing from 130,300 in 2004 to 136,100 in 2005. The County's unemployment rate is consistently below that of both the State and the Nation. For the past ten years unemployment rates have been very stable in the County.

COUNTY, STATE, AND NATIONAL UNEMPLOYMENT RATES



The total taxable value 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 2005 Results of Operations

The following represent some services performed during the year.

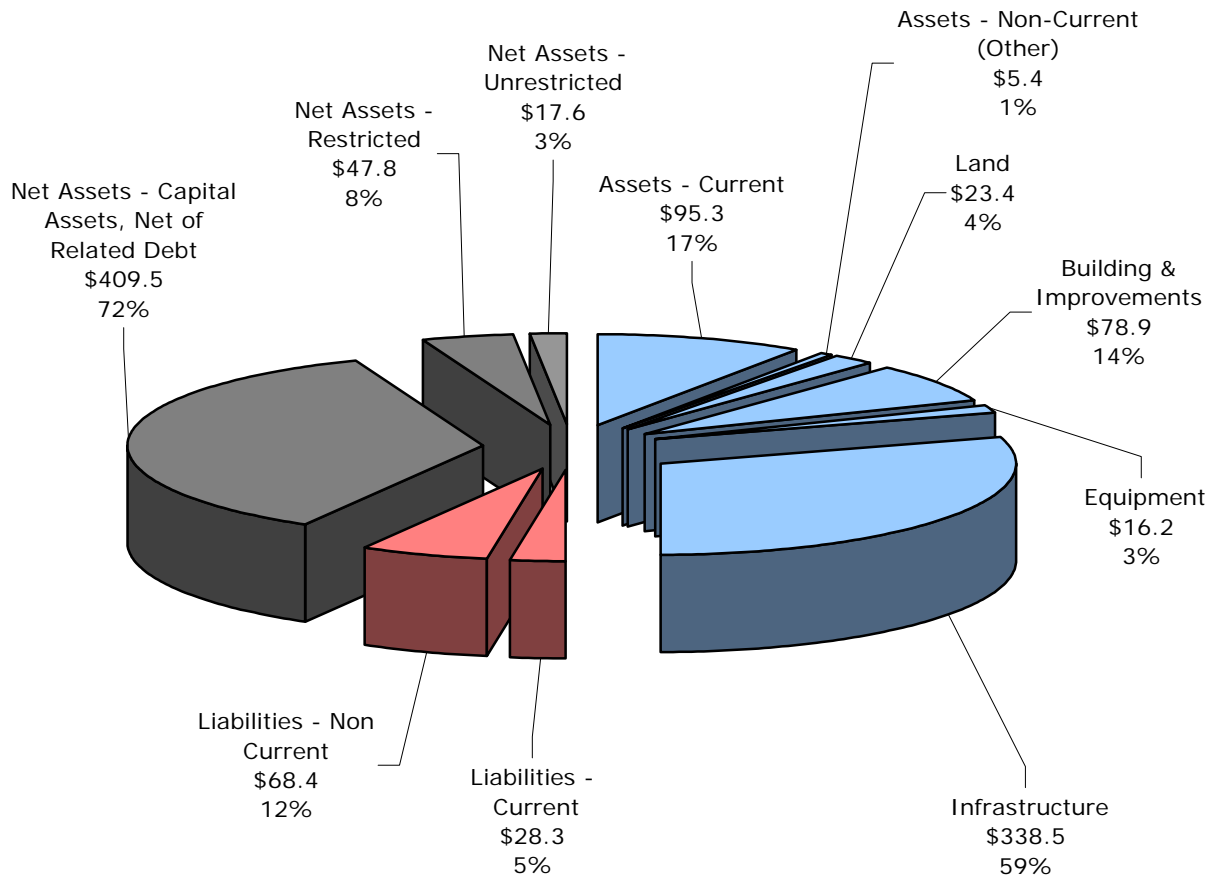
Function/Department	Number of Employees	2005 Per Capita Expenditure	Work Stats and Description	
Rescue	105.5	\$37.10	Number of calls - Rescue	25,958
			Number of transports	18,101
Fire	105.5	\$108.19	Number of calls - Fire	9,746
Law Enforcement (includes Sheriff)	639.5	\$226.91	Average number of inmates per day	968
			Number of calls - Sheriff	116,880
Courts	231	\$73.66	<u>Number of Cases Filed</u>	
			Circuit Court	14,198
			County Court	21,311
			Traffic	85,701
			Appeals	275
			Warrants	23,841
Community Support Services	64	\$50.07	Number of clients contacts	351,620
Roads	82	\$94.26	Number of miles maintained - paved	661
			Number of miles maintained - graded	239
			Number of miles paved this year	9
Waste Management	59	\$60.55	Tons of waste processed	156,311
Animal Control	32	\$6.72	Number of animals picked up	9,039

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

The following pages contain the 2005 County-wide revenue and expenditure information.

Balance Sheet

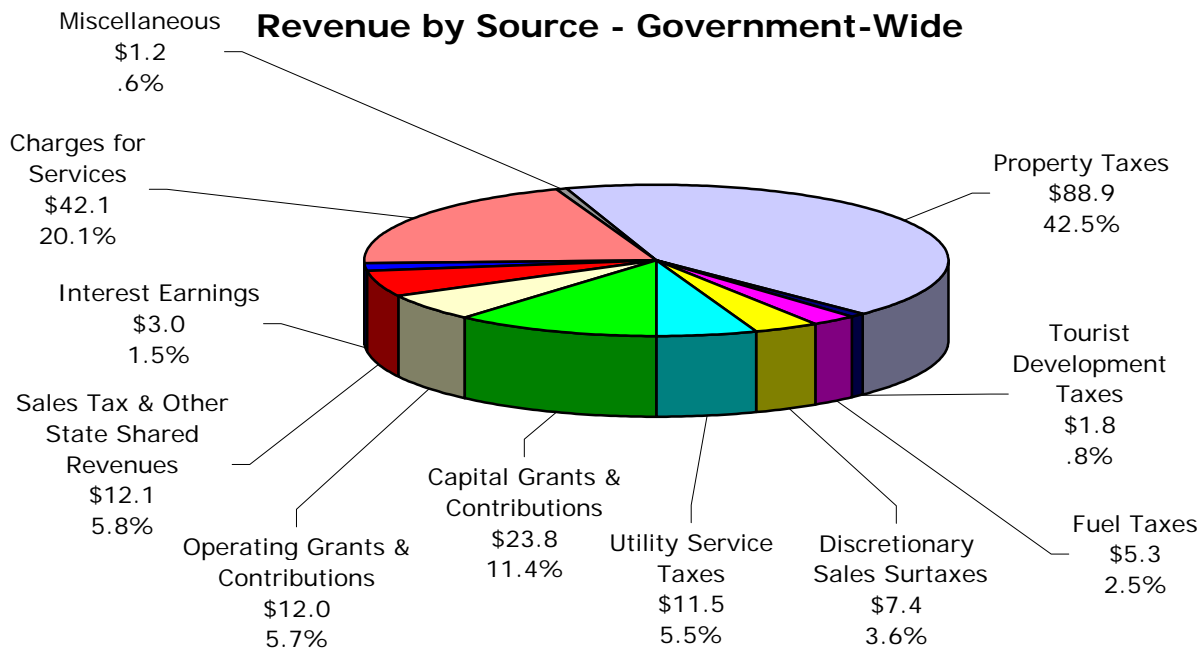
**Alachua County
 Assets, Liabilities, and Net Assets
 (in millions)**



- Notes: 1. **Total Assets - \$571.5**; **Total Liabilities - \$96.6**; Net Assets - \$474.9
 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 2005. Capital assets (\$457 million) comprise eighty percent of the County's total assets of \$571.5 million. The County's liabilities total \$96.6 million, which is seventeen percent of total assets. Net assets of \$474.9 million or 83% of total assets, are comprised of \$409.5 million of capital assets net of related debt, \$47.8 million of net assets restricted by constraints imposed from outside of the County, and \$17.6 million of net assets that are available to maintain the County's continuing obligations to citizens and creditors.

Governmental Operations

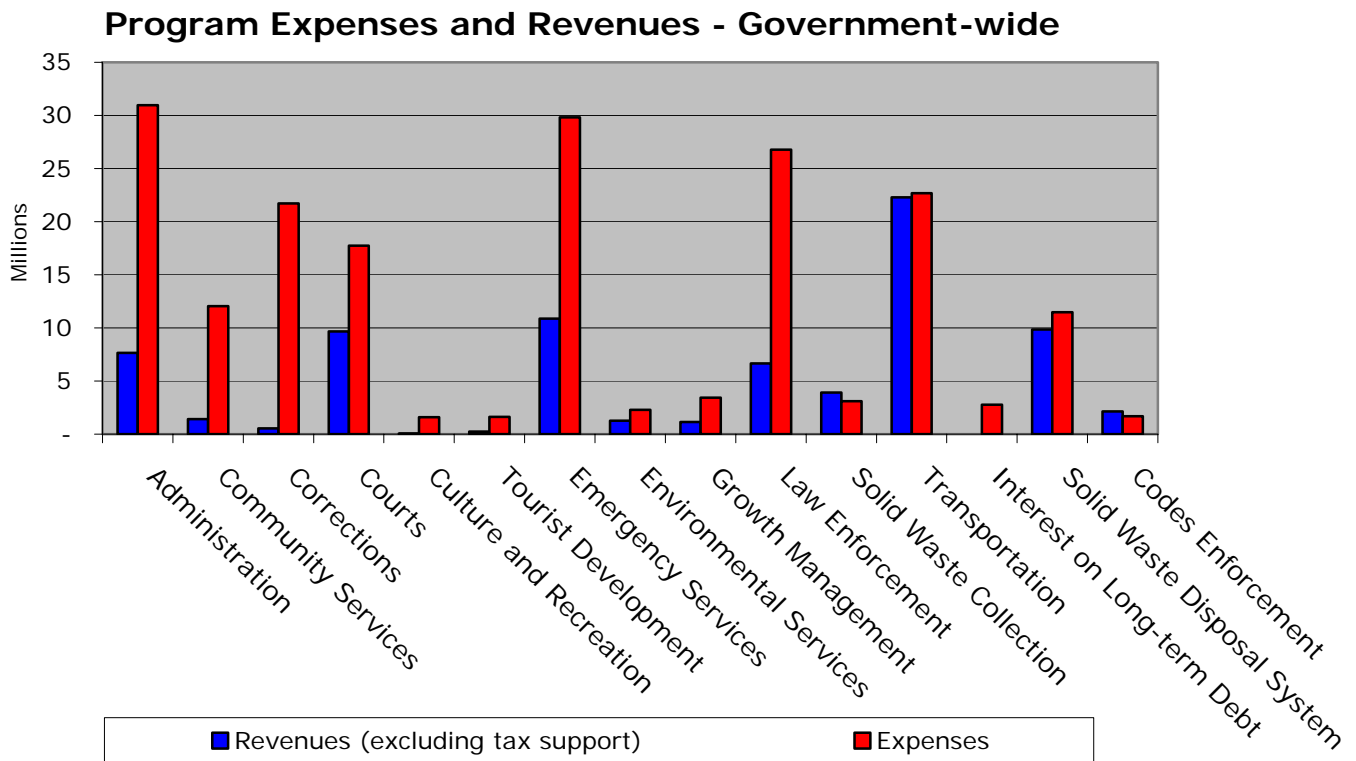


In the graph above, Alachua County's Revenues by Source (revenues excluding transfers) during fiscal year 2005 of \$209.1 million are divided into eleven categories.

	2004	2005	Total % Change
Operating grants & contributions	\$ 12.0	\$ 12.0	0%
Capital grants & contributions	13.2	23.8	81%
Charges for services	36.8	42.1	14%
Property taxes	81.6	88.9	9%
Tourist Development taxes	1.6	1.8	13%
Fuel taxes	5.0	5.3	6%
Discretionary sales surtaxes (CHOICES)	-	7.4	100%
Utility service taxes	11.9	11.5	-4%
Sales tax & other State shared revenues	10.7	12.1	13%
Interest earnings	1.3	3.0	131%
Miscellaneous	1.5	1.2	-20%
	<u>\$ 175.6</u>	<u>\$ 209.1</u>	19%

In comparison with the prior fiscal year, total county revenues increased by \$33.5 million or (19%). 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 and a new discretionary sales surtax that the County started receiving in January of 2005 for Community Health Program Offering Innovation Care and Health Education Services (CHOICES).

Governmental Operations, continued



The above graph provides a detailed comparison of expenditures and revenues by program for fiscal year 2005. 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	\$ 77.8
Program expenses	(189.7)
Program expenses in excess of program revenues	(111.9)
General/tax revenue	131.3
Increase in net assets	19.4
Net assets - beginning	455.5
Net assets - ending	\$ 474.9

The County ended the year with a \$19.4 million increase in net assets. Approximately \$12.2 million of this increase is attributable to the donation of capital assets.

Programs by Department

	<u>2004</u>	<u>2005</u>
Program - Administration		
County Commission	\$ 434,731	\$ 448,839
County Attorney	786,700	840,712
Non-Dept. (OMB-Administered)	2,982,962	3,178,376
Information Services	3,017,572	3,695,025
County Manager	1,796,424	2,072,670
Administrative Services	6,448,612	7,296,180
Clerk (Finance & Accounting; Official Records)	2,260,697	3,450,723
Supervisor of Elections	1,374,029	1,125,821
Tax Collector	4,292,436	4,403,894
Property Appraiser	3,902,041	4,157,691
Capital Projects	309,851	293,293
Total Administration	<u>27,606,055</u>	<u>30,963,224</u>
Program - Community Services		
Community Support Services	9,278,053	10,169,900
Public Works	1,416,565	1,672,574
Capital Projects	363,189	212,734
Total Community Services	<u>11,057,807</u>	<u>12,055,208</u>
Total Administration	<u>20,237,060</u>	<u>21,710,160</u>
Program - Corrections		
Program - Courts		
Court Services	4,326,452	5,071,574
Clerk of Circuit Court	6,578,378	7,259,462
Sheriff-Bailiffs	2,123,748	2,354,249
Court Administration	4,374,977	1,658,545
State Attorney	241,094	226,563
Public Defender	256,586	130,008
Guardian Ad Litem	66,954	84,255
Capital Projects	1,409,778	948,931
Total Courts	<u>19,377,967</u>	<u>17,733,587</u>
Program - Culture and Recreation		
Public Works	1,383,881	1,407,134
Capital Projects	445,914	189,092
Total Culture and Recreation	<u>1,829,795</u>	<u>1,596,226</u>
Program - Tourist Development		
Total Culture and Recreation	<u>1,465,766</u>	<u>1,613,170</u>

Programs by Department, continued

	<u>2004</u>	<u>2005</u>
Program - Emergency Services		
Fire/Rescue Services	\$ 20,946,529	\$ 23,366,651
Sheriff - Combined Communication Center	5,877,602	6,297,778
Capital Projects	351,677	166,679
Total Emergency Services	<u>27,175,808</u>	<u>29,831,108</u>
Program - Environmental Services		
Environmental Protection	2,249,509	2,277,376
Water Utility	9,194	9,489
Capital Projects	5,250	5,526
Total Environmental Services	<u>2,263,953</u>	<u>2,292,391</u>
Program - Growth Management		
Growth Management	3,505,482	2,990,582
Public Works - Development Review	350,736	403,515
Capital Projects	315,997	35,640
Total Growth Management	<u>4,172,215</u>	<u>3,429,737</u>
Program - Law Enforcement		
Sheriff	25,671,970	26,525,062
Capital Projects	272,263	245,133
Total Law Enforcement	<u>25,944,233</u>	<u>26,770,195</u>
Program - Transportation		
Public Works	22,221,005	22,612,011
Capital Projects	85,656	83,520
Total Transportation	<u>22,306,661</u>	<u>22,695,531</u>
Interest on Long-term Debt		
	<u>2,875,183</u>	<u>2,775,576</u>
Program - Solid Waste Disposal System		
Solid Waste Collections	3,344,876	3,098,051
Solid Waste Disposal System	7,396,260	8,304,997
Collection Centers	1,536,469	1,705,849
Waste Management Assessment	1,534,531	1,470,516
Total Solid Waste Disposal System	<u>13,812,136</u>	<u>14,579,413</u>
Program - Codes Enforcement		
	<u>1,571,104</u>	<u>1,692,798</u>
TOTAL GOVERNMENT-WIDE EXPENSES		
	<u>\$ 181,695,743</u>	<u>\$ 189,738,324</u>

Departments and Services

Board of County Commissioners

374-5210; Fax: 338-7363

12 Southeast First Street, Second Floor

TDD/TTY: 491-4430

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

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 Public Information 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, Organizational Development, Personnel, 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.

Departments and Services, continued

Community Support Services

264-6700; Fax: 955-2475

218 SE 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: 338-7364

26 East University Avenue

TDD/TTY: 491-4409

Director: Cynthia 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

264-6800; Fax: 264-6852

201 SE 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.

Departments and Services, continued

Fire Rescue

384-3101; Fax: 384-3157

913 Southeast 5th Street

TDD/TTY: 334-0105

Director/Chief Officer: Will May

Fire Rescue 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 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 NE 1st Street

Director: Kevin Smith

This department maintains data communications, network infrastructure, 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 Second 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

462-2147; Fax: 462-4557

U.S. 441, Hague

TDD/TTY: 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 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.

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

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: Stephen Oelrich

The Sheriff is responsible for the protection of lives and property of the citizens of Alachua County. He 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. He 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

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.

Cover Artwork

Artist – Linda Schoellhorn

Special thanks to staff Linda Schoellhorn for supplying the cover artwork, a photograph taken one misty morning at Poe Springs as it enters the Santa Fe River. Thanks also to Eran Schoellhorn for his assistance in photo editing.