

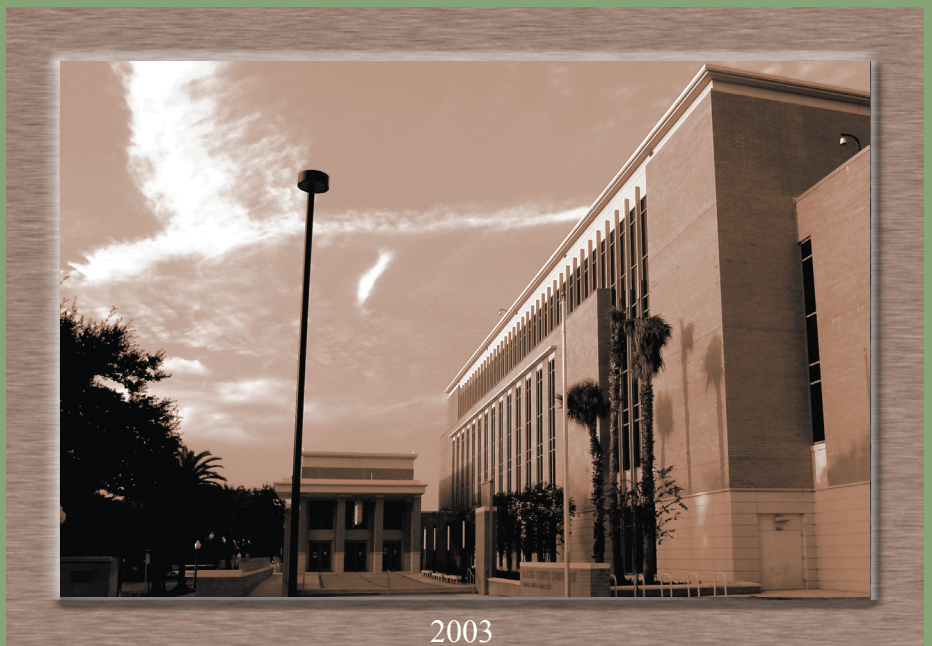


Citizen's Financial Report

Alachua County Florida

Fiscal Year
Ended
Sept. 30, 2003

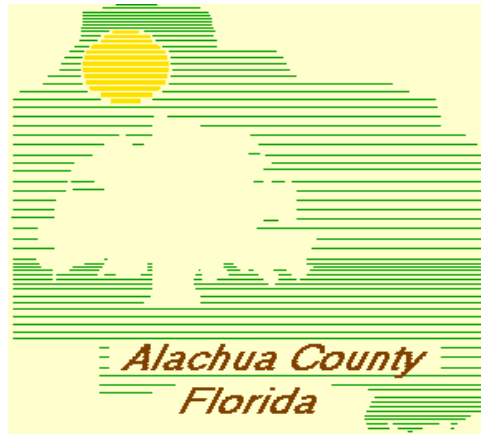
J.K. "Buddy" Irby
Clerk of Circuit Court



Citizen's Financial Report

ALACHUA COUNTY, FLORIDA

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2003



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

Mike Byerly - Chairman - District 1
Cynthia Moore Chestnut - Vice Chairman - District 4
Rodney J. Long - District 5
Lee Pinkoson - District 2
Penelope Wheat - District 3

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 - Beverly Hill

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

Award for Outstanding Achievement in Popular Annual Financial Reporting

PRESENTED TO

**ALACHUA COUNTY,
FLORIDA**

For the fiscal year ending
September 30, 2002



Edward Harrington

President

Jeffrey L. Essler

Executive Director



CLERK OF THE CIRCUIT COURT

Finance and Accounting
Post Office Box 939
Gainesville, Florida 32602

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

**TELEPHONE
(352) 374-3605**

February 10, 2004

Citizens of Alachua County:

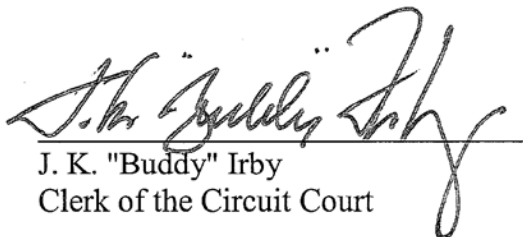
In an effort to better communicate the County's financial picture we are providing this Citizen's Financial Report. In this report we have summarized and compiled information from various sources. The information in this report is produced by the Clerk of the Circuit Court, Finance and Accounting Department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

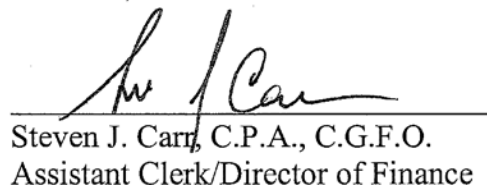
The County's audited Financial Statements which are presented in accordance with Generally Accepted Accounting Principles (GAAP) are contained in the Comprehensive Annual Financial Report (CAFR) for 2003.

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, 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

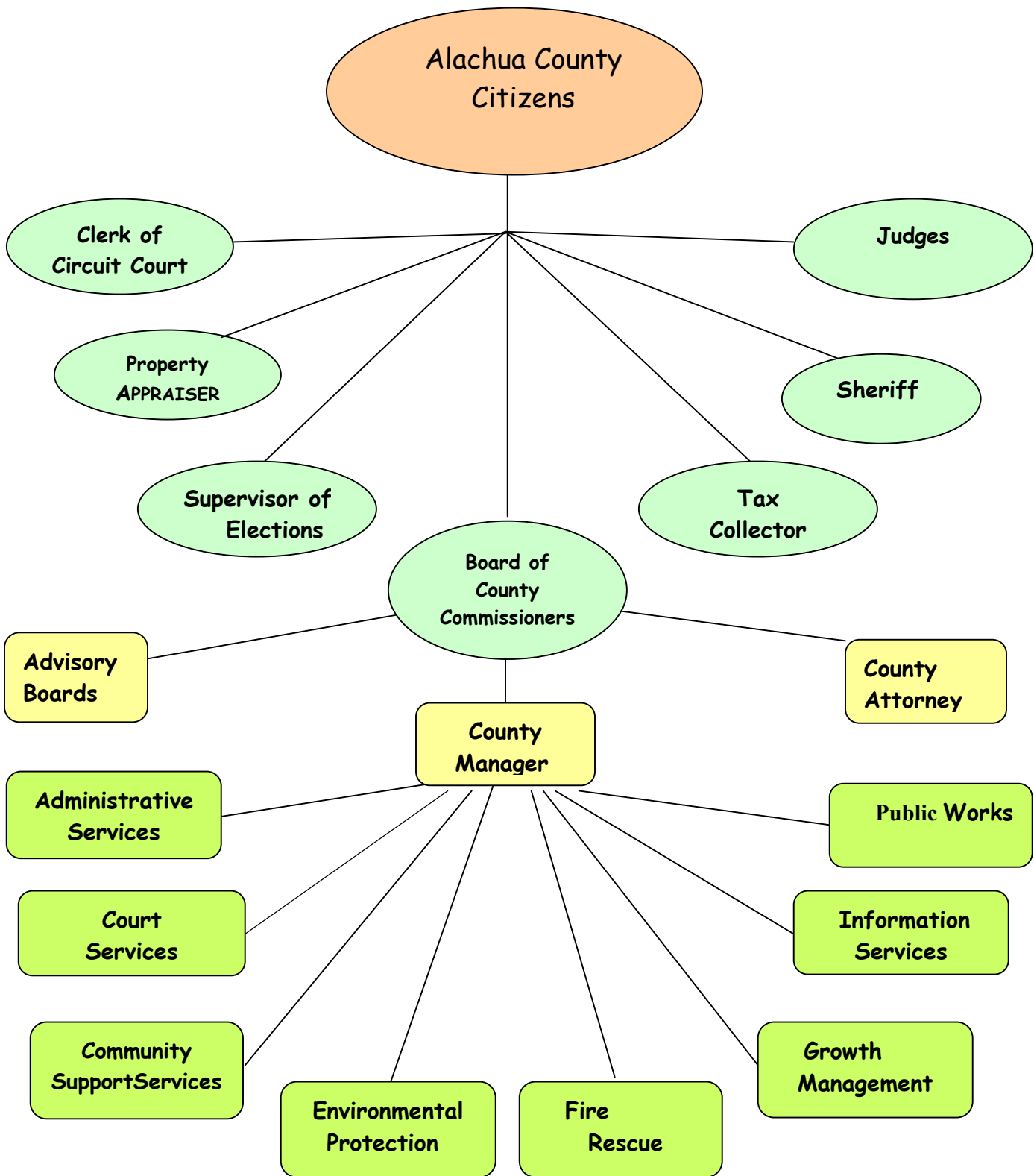

Steven J. Carr, C.P.A., C.G.F.O.
Assistant Clerk/Director of Finance

ALACHUA COUNTY, FLORIDA
CITIZENS' ANNUAL FINANCIAL REPORT
For year ended September 30, 2003

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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 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, 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, 2002. 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 231,296 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.

ECONOMIC OUTLOOK

EMPLOYMENT DISTRIBUTION IN ALACHUA COUNTY

	Total	Percent
Manufacturing	3,905	3.21%
Trade	14,610	11.99%
Services	43,794	35.95%
Government	44,132	36.22%
Transportation, Communications, & Public Utilities	3,428	2.81%
Construction	5,134	4.21%
Finance, Insurance & Real Estate	6,122	5.02%
Agriculture	709	0.58%
Total	121,834	100.00%

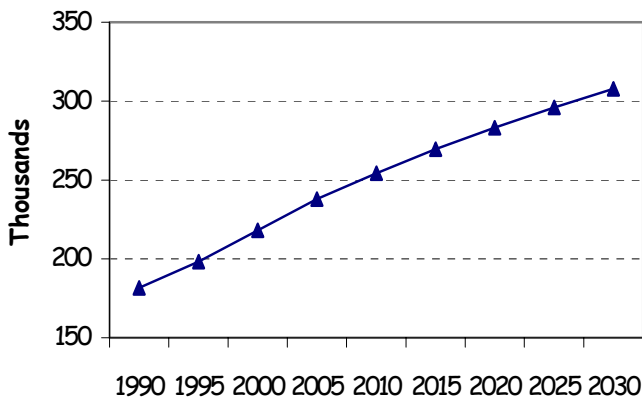
Source: Florida Department of Labor & Employment Security 12/03

The future economic outlook and employment picture appears to be consistent with recent trends. The economic trends of the Nation and the State have always had some effect on the County's economy. For example, reduced State expenditures for education and healthcare could result in fewer government sector jobs.

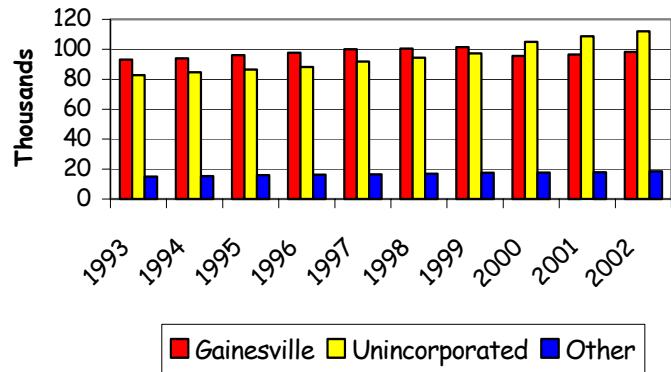
Demographics/Economic Information

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.

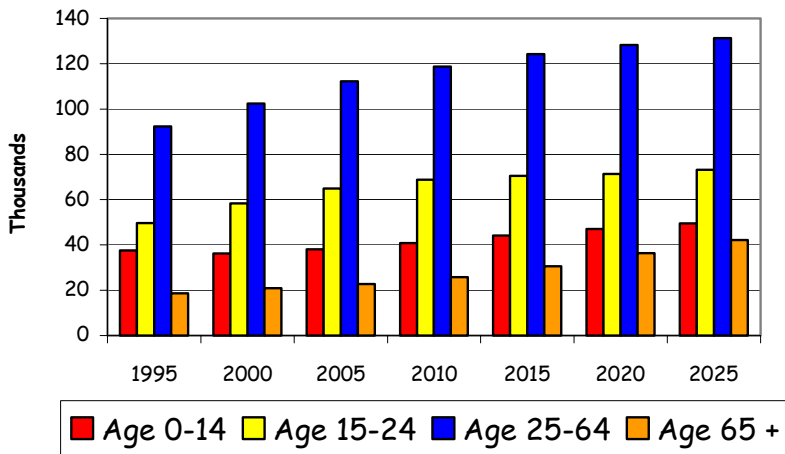
COUNTY POPULATION



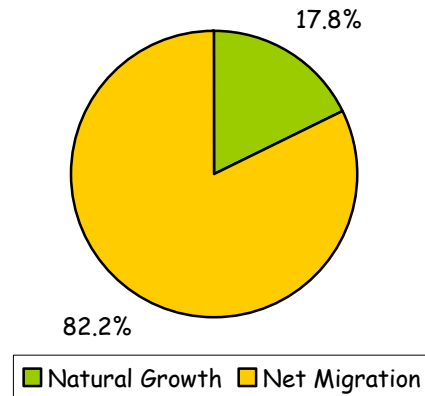
COUNTY POPULATION BY JURISDICTION



COUNTY POPULATION BY AGE CATEGORY



COUNTY POPULATION INCREASE BY COMPONENT (2001 - 2002)

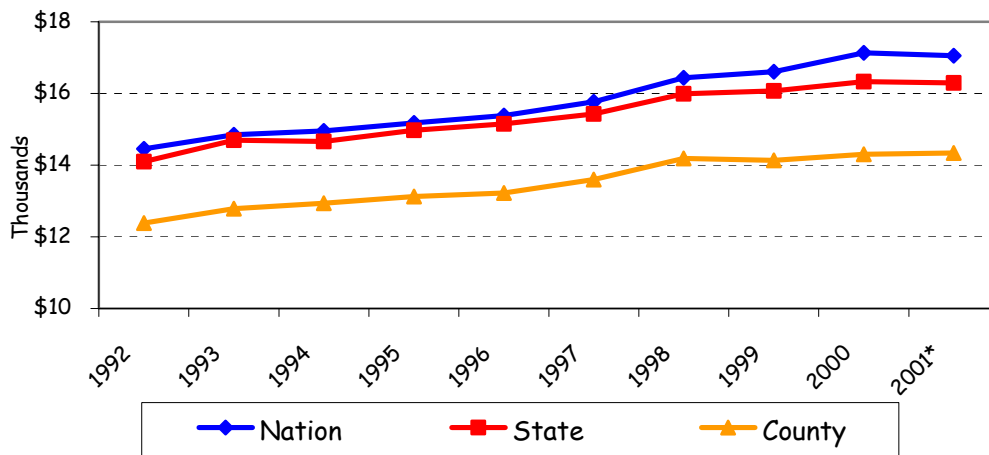


Alachua County's population is increasing at a steady rate. The growth is fairly evenly spread through all age groups and jurisdictions (This data is pre-annexation, 2003 information is unavailable at this time). The largest segment of the population continues to be the 25 to 64 age group, and the unincorporated areas have experienced the greatest population change over the years. 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.

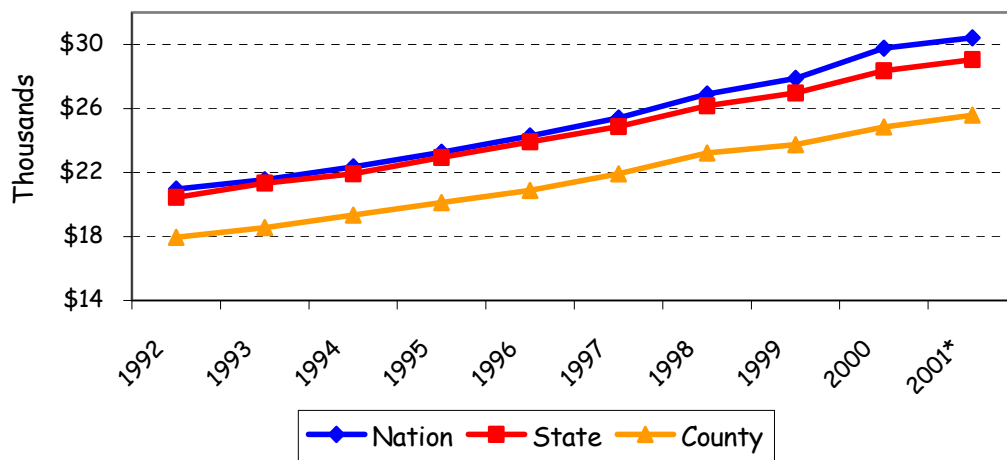
Demographics/Economic Information, continued

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 \$2,741 less than the Nation and \$1,799 less than the State.

PER CAPITA PERSONAL INCOME
 CONSTANT DOLLARS



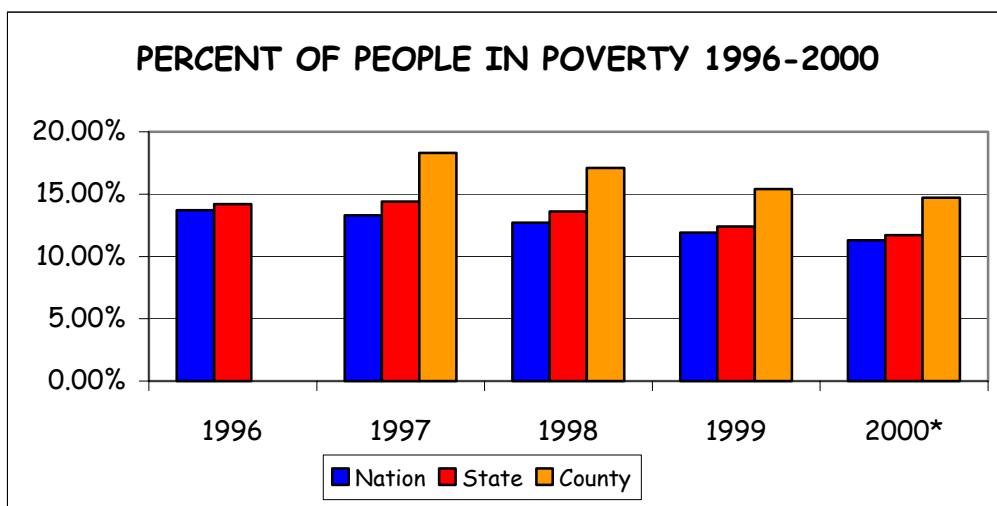
PER CAPITA PERSONAL INCOME
 NOMINAL DOLLARS



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

Demographics/Economic Information, continued

Based on the Office of Management and Budget's Statistical Policy Directive 14, the U.S Census Bureau uses a set of money income thresholds that vary by family size and composition to determine who is poor. If a family's total income is less than that family's threshold, then that family, and every individual in it, is considered at poverty level. As you can see from the data presented, Alachua County exceeds the nation and the state for percent of people in poverty.

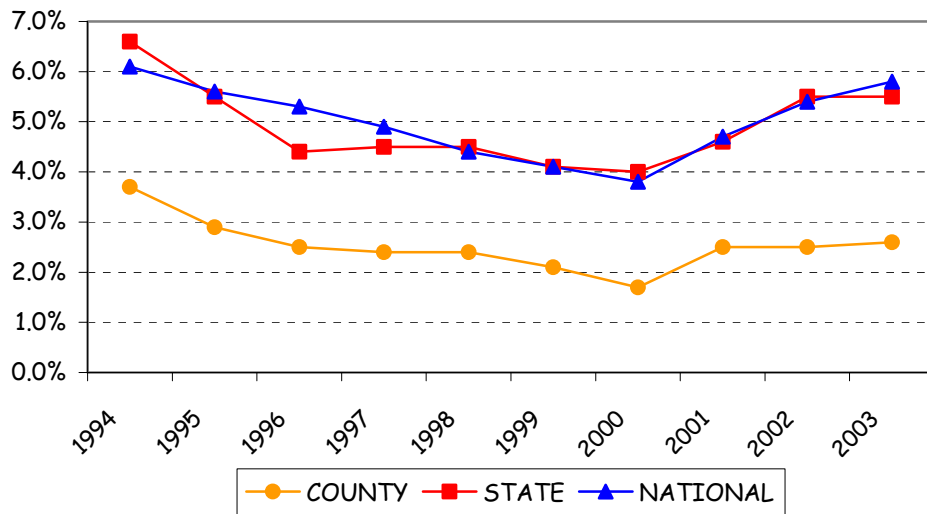


* Most recent data available via the U.S. Census Bureau released in October 2003. In 1996, county data was unavailable.

Demographics/Economic Information, continued

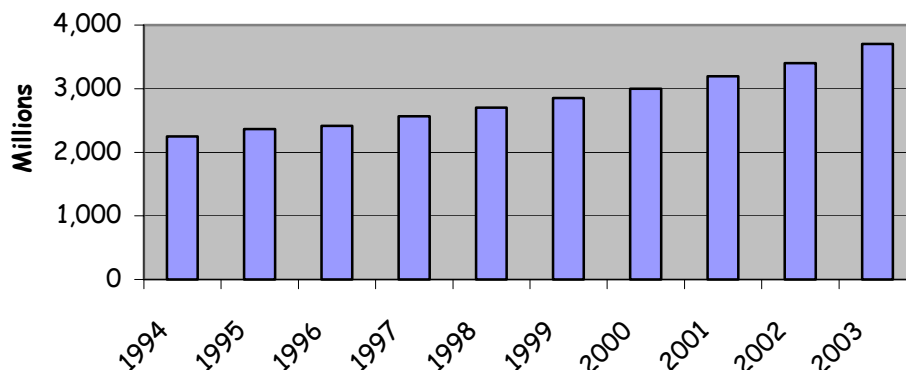
Business activity and the employment base show a positive trend with slowly increasing numbers of jobs; the number of jobs increased from 119,988 in 2002 to 121,834 in 2003. In addition, Alachua County's unemployment rate has decreased since 1993 and is consistently below that of both the State and the Nation. In 2001, there was an increase in the County unemployment rate, which appears to be holding steady in 2003.

**COUNTY, STATE, AND NATIONAL
 UNEMPLOYMENT RATES**



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

**TOTAL TAXABLE VALUE
 (CONSTANT DOLLARS)**



The 2003 Results of Operations

What did the County do in 2003? The following represent some services performed during the year.

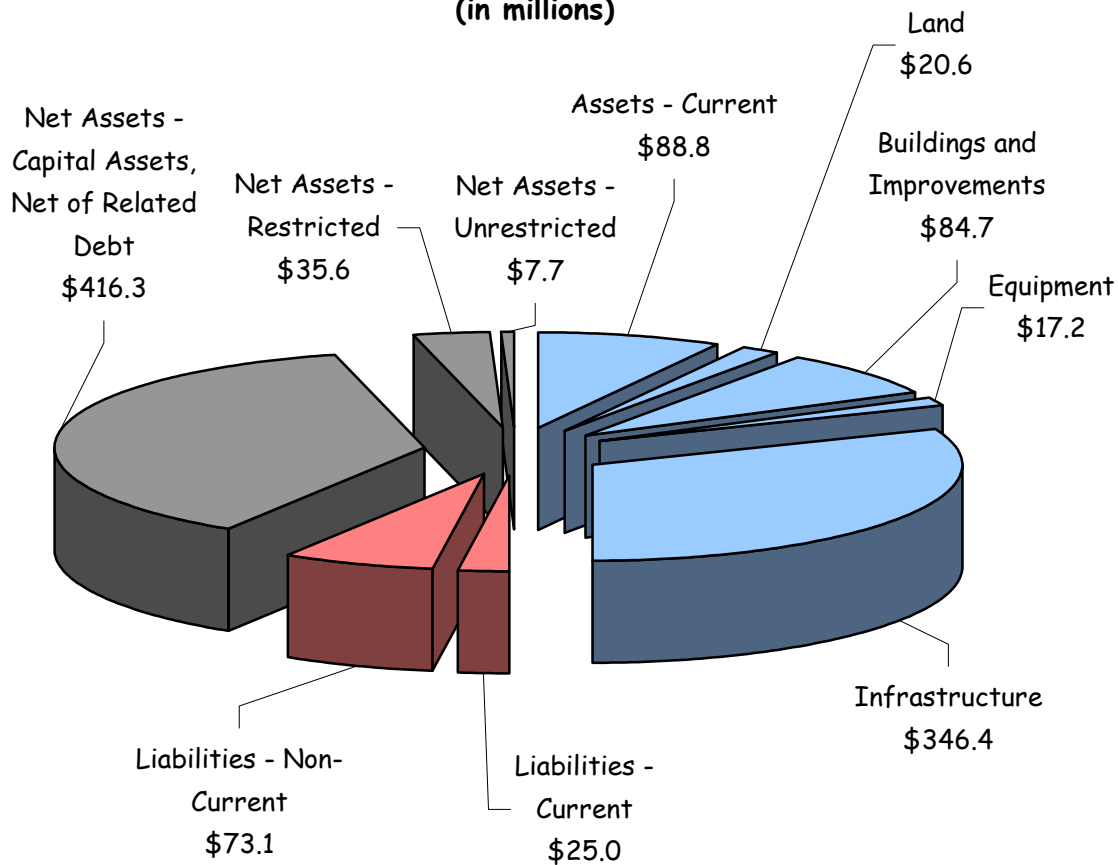
Function/Department	Number of Employees	2003 Per Capita Expenditure	Work Stats and Description	
Rescue	85	\$35.04	Number of Calls - Rescue	23,464
			Number of Transports	14,560
Fire	89	\$80.09	Number of Calls - Fire	8,953
Sheriff (Includes Jail Operations)	599	\$223.92	Average Number of Inmates per day	863
			Number of Calls - Sheriff	109,341
Courts (Includes both State and County employees)	252	\$87.18	<u>Number of Cases Filed</u>	
			Circuit Court	13,591
			County Court	21,857
			Traffic	75,241
			Appeals	250
Warrants	22,580			
Community Support Services	54	\$46.39	Number of Clients Contacts	169,548
Roads	78	\$95.20	Number of Miles Maintained - paved	648
			Number of Miles Maintained - graded	239
			Number of Miles Paved this Year	5
Transfer Station	55	\$59.45	Tons of Waste Processed	179,098
Animal Control	28	\$5.90	Number of Animals Picked up	10,403

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

The following pages contain the 2003 County-wide revenue and expenditure information.

Balance Sheet

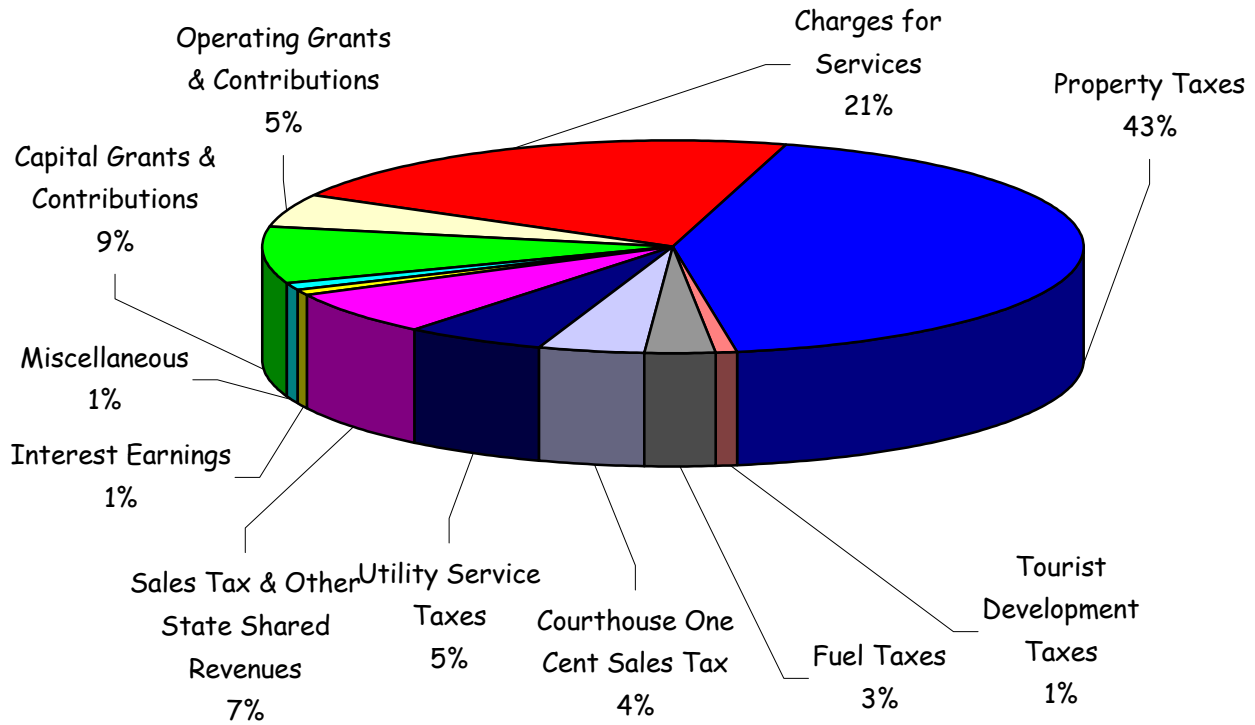
**Alachua County
 Assets, Liabilities and Net Assets -
 (in millions)**



The graph above provides an overview of the County's balance sheet for fiscal year 2003. Capital assets (\$468.9 million) comprise eighty-four percent of the County's total assets of \$557.7 million. The County's liabilities total \$98.1 million, which is seventeen percent of total assets. Net assets of \$459.6 million or 83% of total assets, are comprised of \$416.3 million of capital assets net of related debt, \$35.6 million of net assets restricted by constraints imposed from outside of the County, and \$7.7 million of net assets that are available to maintain the County's continuing obligations to citizens and creditors.

Governmental Operations

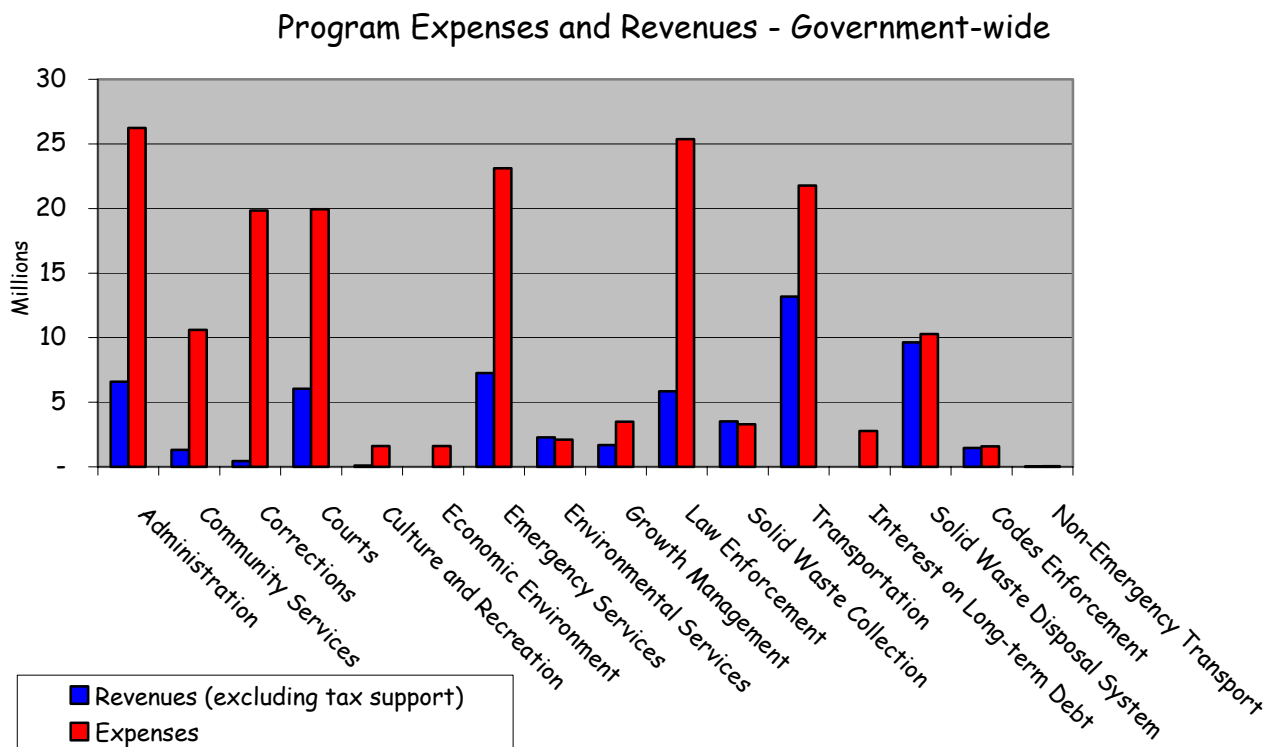
Revenue by Source - Government-Wide



In the graph above, Alachua County's Revenues by Source (revenues excluding transfers) during fiscal year 2003 of \$169,4 million are divided into eleven categories.

In comparison with fiscal year 2002, total county revenues decreased by \$4.4 million or (2.6%). This can be attributed to the sunset of the Courthouse One Cent Sales Tax on December 31, 2002, and the effects of property annexation by municipalities on communication and utility tax revenues.

Governmental Operations, continued



The above graph provides a detailed comparison of expenditures and revenues by program for fiscal year 2003. The County currently has 15 programs to which revenues and expenditures are allocated.

CHANGES IN NET ASSETS
 (in millions)

Program Revenues	\$ 59.4
Program Expenses	(173.7)
Program Expenses in Excess of Program Revenues	(114.3)
General/Tax Revenue	110.0
Expenses in Excess of Current Revenues Funded by Available Net Assets	(4.3)
Loss on Annexed Infrastructure	(5.0)
Decrease in Net Assets	(9.3)
Net Assets - Beginning	468.9
Net Assets - Ending	\$ 459.6

Although the County ended the year with a \$9.3 million decrease in net assets, \$5.0 can be attributed to the infrequent occurrence of the loss on annexed infrastructure, and \$4.3 was a planned spend out of net assets.

Programs by Department

Program - Administration	
County Commission	\$ 450,910
County Attorney	752,017
Non-Dept. (OMB-Administered)	2,746,463
Information Services	2,756,562
County Manager	1,573,327
Administrative Services	5,393,479
Clerk (Finance & Accounting; Official Records)	2,538,418
Supervisor of Elections	1,208,159
Tax Collector	4,239,935
Property Appraiser	3,890,764
Capital Projects	675,265
Total Administration	<u>26,225,299</u>
Program - Community Services	
Community Support Services	8,956,308
Public Works	1,348,109
Capital Projects	301,299
Total Community Services	<u>10,605,716</u>
Program - Corrections	<u>19,846,235</u>
Program - Courts	
Court Services	4,336,057
Clerk of Circuit Court	5,937,083
Sheriff-Baliffs	1,658,454
Court Administration	4,148,502
State Attorney	226,145
Public Defender	259,310
Capital Projects	3,365,157
Total Courts	<u>19,930,708</u>
Program - Culture and Recreation	
Public Works	1,329,233
Capital Projects	292,095
Total Culture and Recreation	<u>1,621,328</u>
Program - Tourist Development	<u>1,606,607</u>

Programs by Department, continued

Program - Emergency Services	
Fire/Rescue Services	17,033,239
Sheriff - Combined Communication Center	5,979,701
Capital Projects	100,727
Total Emergency Services	<u>23,113,667</u>
Program - Environmental Services	
Environmental Protection	2,093,276
Water Utility	11,841
Capital Projects	8,895
Total Environmental Services	<u>2,114,012</u>
Program - Growth Management	
Growth Management	3,149,627
Public Works - Development Review	305,815
Capital Projects	41,323
Total Growth Management	<u>3,496,765</u>
Program - Law Enforcement	
Sheriff	25,131,615
Capital Projects	230,633
Total Law Enforcement	<u>25,362,248</u>
Program - Transportation	
Public Works	21,683,054
Capital Projects	81,107
Total Transportation	<u>21,764,161</u>
Interest on Long-term Debt	<u>2,771,457</u>
Program - Solid Waste Disposal System	
Solid Waste Collections	3,301,642
Solid Waste Disposal System	7,572,985
Collection Centers	1,319,895
Waste Management Assessment	1,395,953
Total Solid Waste disposal System	<u>13,590,475</u>
Program - Codes Enforcement	<u>1,590,022</u>
Program - Non-Emergency Transport	<u>51,753</u>
TOTAL GOVERNMENT-WIDE EXPENSES	<u><u>\$ 173,690,453</u></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: Mike Byerly, Cynthia Moore Chestnut, Rodney J. Long, Lee Pinkoson, 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.

County Manager

374-5204; Fax: 338-7363

TDD/TTY: 491-4430

12 Southeast First Street, Second Floor

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'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

TDD/TTY 491-4431

Director: Betty M. Baker

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

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.

Departments and Services, continued

Community Support Services

264-6700; Fax: 955-2475

218 SE 24th Street

TDD/TTY: 264-6703

Director: Elmira Warren

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, 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.

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.

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 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

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

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.

Information and Telecommunication Services

338-7300; Fax: 338-7365

26 NE 1st Street

Director: Kevin Smith

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

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, 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

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

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.

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.

Sheriff

367-4000; Fax: 491-4537

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).

Departments and Services, continued

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.

Tax Collector

491-4436; 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 Environmental Regulation in the issuing of licenses and the collection of fees. Also, collects tourist development taxes and occupational license fees.