

**ALACHUA COUNTY, FLORIDA**  
**FISCAL YEAR ENDED SEPTEMBER 30, 1999**  
**Citizen's Financial Report**

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



Alachua County, Florida

**ALACHUA COUNTY, FLORIDA**

**PRINCIPAL OFFICERS**

**BOARD OF COUNTY COMMISSIONERS**

**Penelope Wheat - Chair - District 3**

**David Newport - Vice Chair - District 2**

**Chuck Clemons - District 1**

**Robert "Hutch" Hutchinson - District 4**

**Charles S. Chestnut III - District 5**

**COUNTY MANAGER**

**Randall H. Reid**

**COUNTY ATTORNEY**

**David Wagner**

**TAX COLLECTOR**

**James F. Bishop, Jr.**

**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>**

# Award for Outstanding Achievement in Popular Annual Financial Reporting

PRESENTED TO

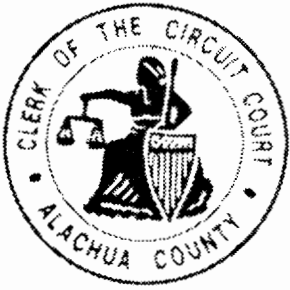
**ALACHUA COUNTY,  
FLORIDA**

For the fiscal year ending  
September 30, 1998



*Cary Brueck*  
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**

January 25, 2000

Citizens of Alachua County:

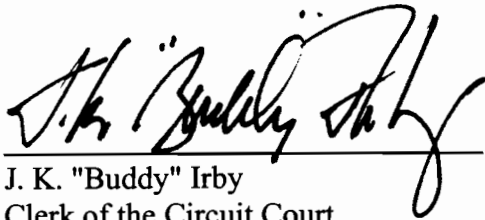
In an effort to better communicate the County's financial picture we are providing this Citizen's Financial Report. In this report we have summarized and compiled information from various sources. The information in this report is produced by the Clerk of the Circuit Court, Finance and Accounting Department 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 1999. 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

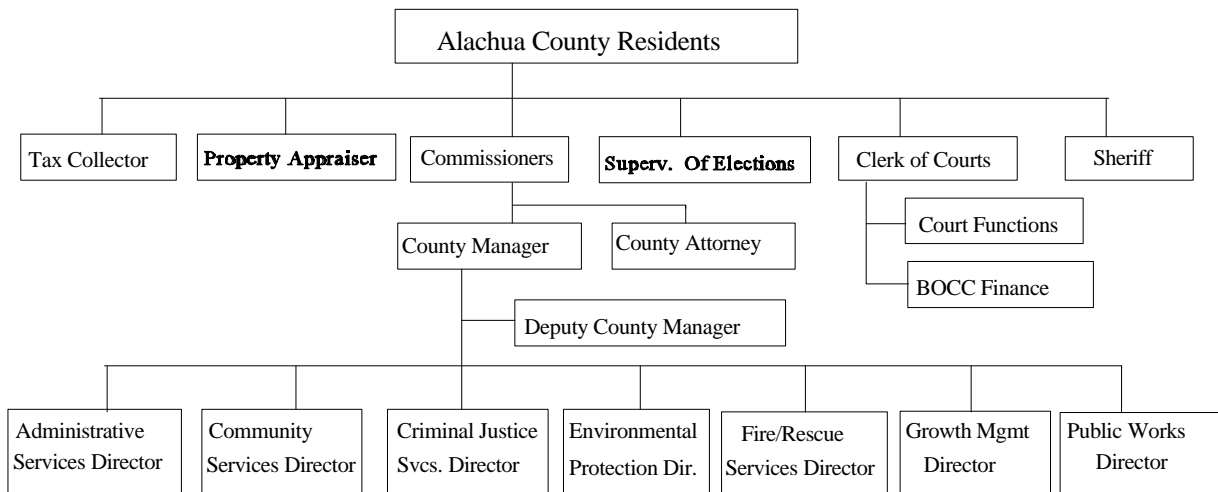


Steven J. Carr, CPA  
Assistant Clerk/Director of Finance

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## ALACHUA COUNTY ORGANIZATIONAL CHART



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# ALACHUA COUNTY 1999

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## THE COUNTY

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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.

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## FORM OF GOVERNMENT

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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.

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## REPORTING ACHIEVEMENT

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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, 1998. 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.

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## ECONOMIC CONDITION AND OUTLOOK

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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 2.1%. 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	5,560	4.86%
Trade	23,507	20.57%
Services	32,500	28.43%
Government	39,867	34.88%
Transportation, Comm. & Utilities	2,190	1.92%
Construction	4,337	3.79%
Finance, Insurance & Real Estate	5,033	4.40%
Agriculture	1,310	1.15%

Source: Florida Department of Labor & Employment Security 12/99

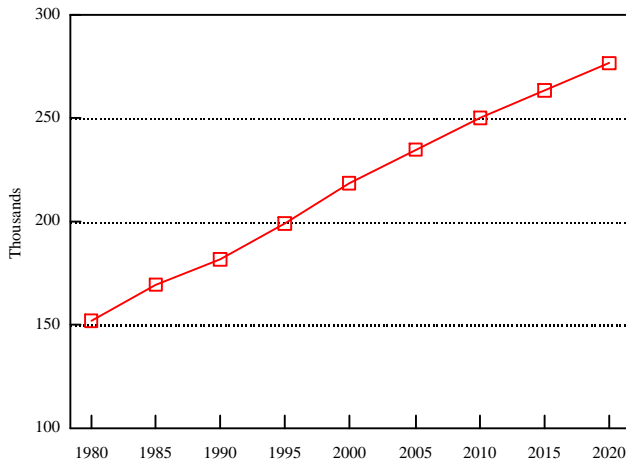
### ECONOMIC OUTLOOK

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.

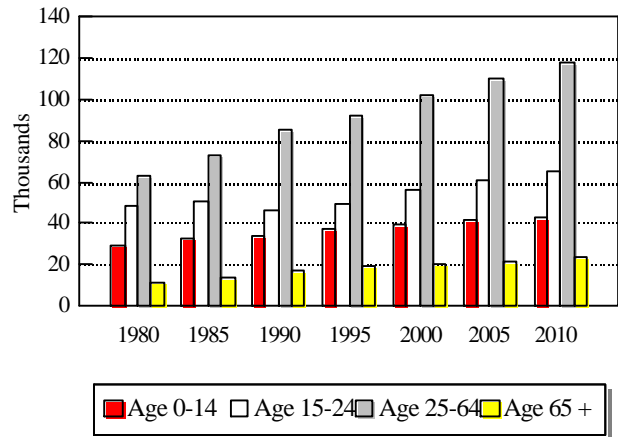
## DEMOGRAPHICS / ECONOMIC INFORMATION

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.

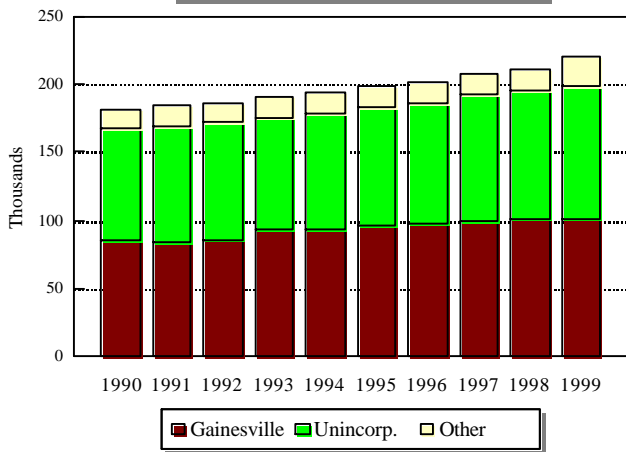
**COUNTY POPULATION**



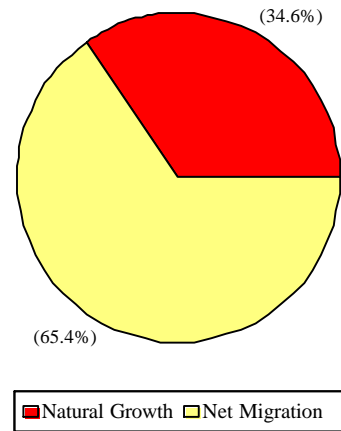
**COUNTY POPULATION  
BY AGE CATEGORY**



**COUNTY POPULATION  
BY JURISDICTION**



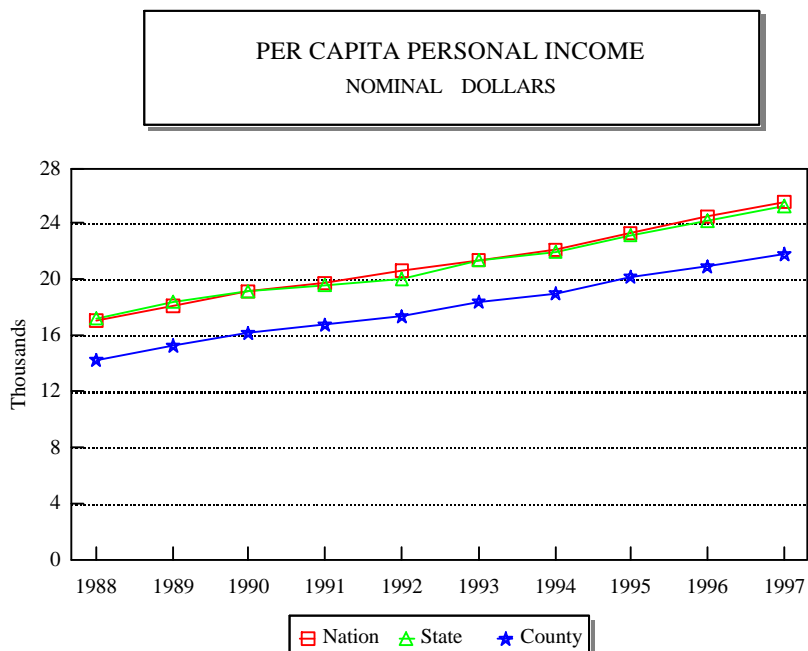
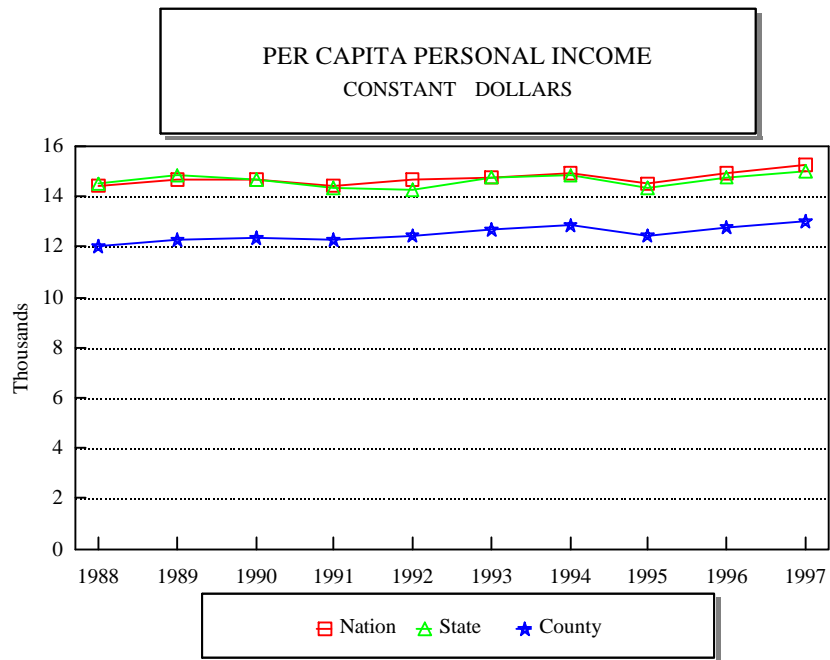
**COUNTY POPULATION INCREASE  
BY COMPONENT (1990-1997)**



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

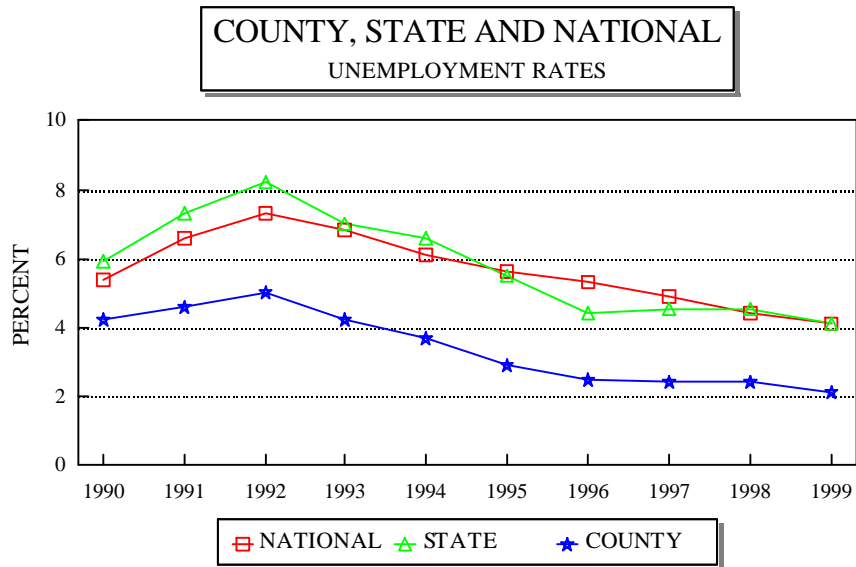
These two graphs show a ten-year history of the amount of personal income per person in Alachua County, the State of Florida, and the United States. The Constant Dollar graph provides the amount of individual personal income in 1982 dollars. That is, it removes the effects of inflation from 1982 to the 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 \$2,000 less than that of the State and the Nation.



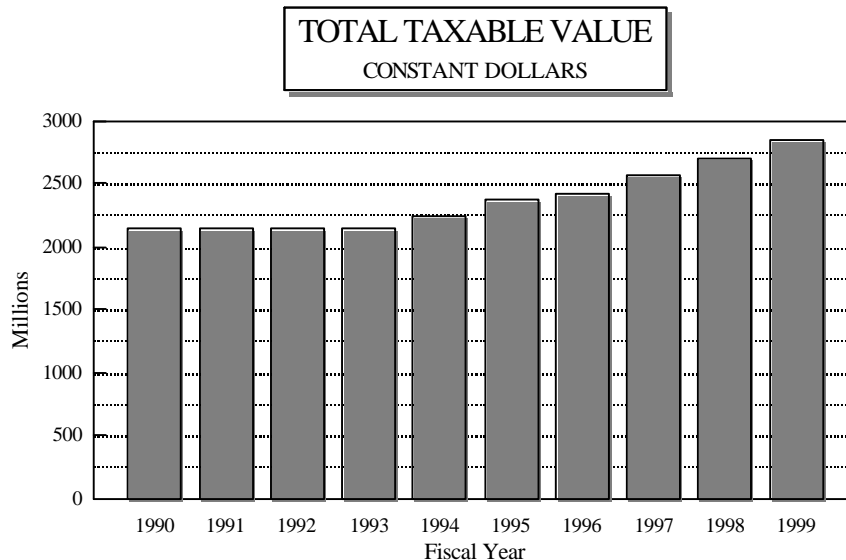


## DEMOGRAPHICS / ECONOMIC INFORMATION, concluded

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 1990 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 five 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.



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## ALACHUA COUNTY DEPARTMENTS AND SERVICES

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### 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: Charles Chestnut III, Chuck Clemons, Robert Hutchinson, 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.

1999 Expenditures: \$412,166

### 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. During fiscal year 1999, the County Manager took responsibility for the Office of Management and Budget.

1999 Expenditures: \$1,050,896

### 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, Public Information, Purchasing, and Risk Management.

1999 Expenditures: \$14,877,306

#### **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.

1999 Expenditures: \$1,149,390

#### **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.

1999 Expenditures: \$724,465

#### **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.

1999 Expenditures: \$3,657,110

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## ALACHUA COUNTY DEPARTMENTS AND SERVICES, continued

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### **Environmental Protection**

**955-2442; Fax: 955-2440**

**226 South Main Street**

**TDD/TTY: 334-0134**

**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.

1999 Expenditures: \$2,514,987

### **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.

1999 Expenditures: \$11,891,363

### **Human (Community) 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.

1999 Expenditures: \$7,539,398

### **Planning and Development**

**374-5249; Fax: 338-3224**

**10 Southwest Second Avenue, Third Floor**

**Director: Kurt Larsen**

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.

1999 Expenditures: \$3,602,554

### **Public Works**

**462-2147; Fax: 462-4557**

**U.S. 441, Hague**

**TDD/TTY: 462-3068**

**Interim Director: Ernie Taylor**

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.

1999 Expenditures: \$22,742,091

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**ALACHUA COUNTY DEPARTMENTS AND SERVICES, concluded**

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**CONSTITUTIONAL OFFICERS**

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**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 all 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.

1999 Expenditures: \$6,976,380

**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.

1999 Expenditures: \$3,019,575

**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).

1999 Expenditures: \$38,784,049

**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.

1999 Expenditures: \$965,062

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

**Tax Collector: Jim Bishop**

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.

1999 Expenditures: \$2,140,093

## THE 1999 RESULTS OF OPERATIONS

What did the County do in 1999? The following represent some services performed during the year.

Function/Department	Number of Employees	1999 Per Capita Expenditure	Work Stats and Description	
Rescue	82	\$25.06	Number of Calls	24,302
			Number of Transports	16,039
Fire	76	\$63.05	Number of Calls - Fire	8,890
Sheriff - Corrections - Law Enforcement	261	\$179.35	Average Number of Inmates per Day	774
	441		Number of Responses	113,895
Courts  (Includes both State and County Employees)	227	\$16.91	<u>Number of Cases Filed</u>	
			Circuit Court	13,119
			County Court	85,712
			Appeals	229
			Warrants	45,645
Human Services	26	\$34.86	Number of Clients Served	19,200
Roads	83	\$49.98	Number of Miles Striped	75
			Number of Miles Paved/Built	7
Transfer Station	49	\$47.34	Number of Tons Transferred	161,103
Animal Control	25	\$4.54	Number of Animals Picked Up	12,759

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

The following pages contain the 1999 County-wide revenue and expenditure information.

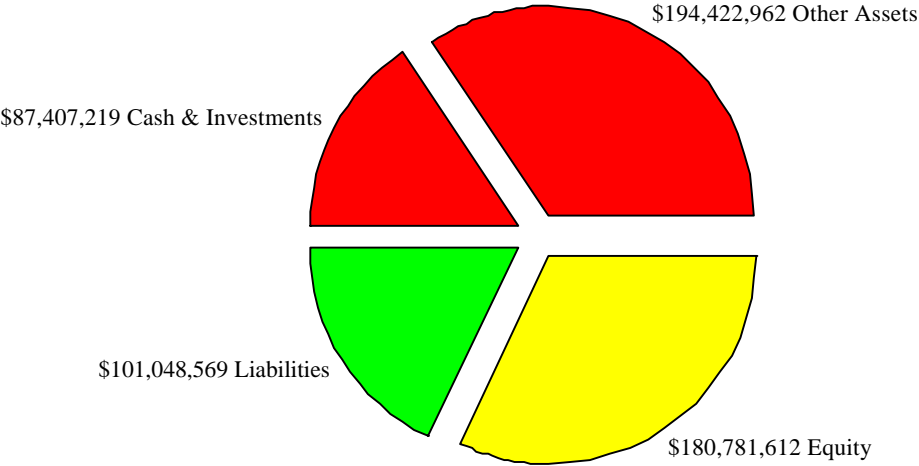
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**ALACHUA COUNTY  
BALANCE SHEET**

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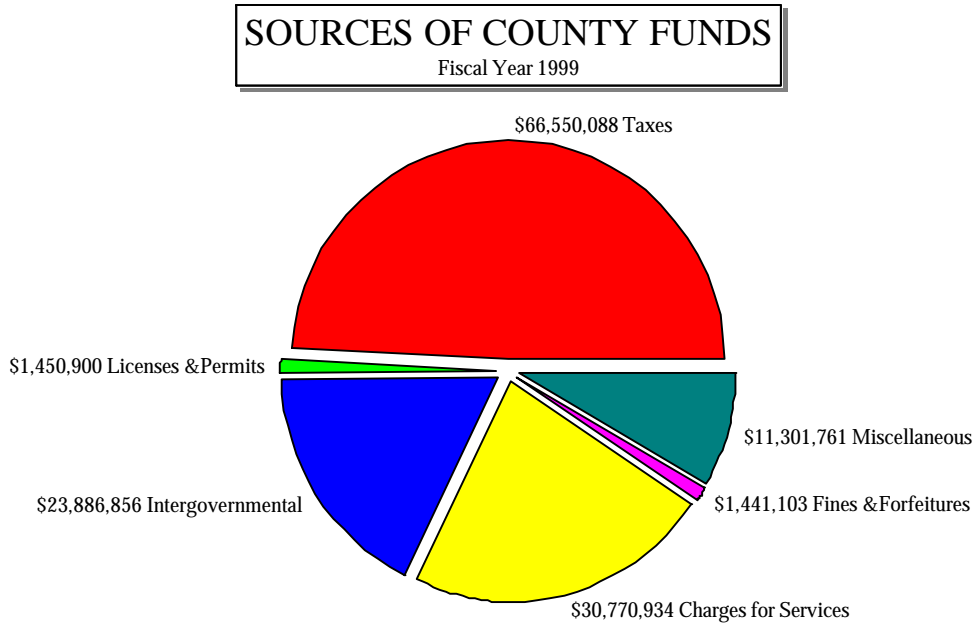
The following graph provides an overview of the County's balance sheet for fiscal year 1999. Cash and investments (\$87,407,219) comprise thirty-one percent of the County's total assets of \$281,830,181. The County's liabilities total \$101,048,569 which is thirty-six percent of total assets. This financial information includes all funds and fund types and excludes the Library District, the Murphree Law Library, and the Alachua County Housing Finance Authority.

**1999 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 1999 of \$135,401,642 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 - \$52,482,175
- ▶ Sales Taxes - \$5,682,771
- ▶ Utility Service Taxes - \$7,845,289
- ▶ Franchise Fees - \$539,853

**Licenses and Permits include:**

- ▶ Building Permit Fees - \$1,136,517
- ▶ Other Licenses & Permits - \$314,383

**Intergovernmental Revenues include:**

- ▶ Federal, State, and Local Grants - \$5,966,784
- ▶ State Shared Revenue - \$17,920,072

**Charges for Services include:**

- ▶ General Government (non-court related - recording fees, internal service fund charges, and county officer fees) - \$10,441,825
- ▶ Public Safety (police, fire protection, EMS, and ambulance service charges) - \$6,524,360
- ▶ Physical Environment (utility, solid waste and conservation revenues) - \$5,865,225

- ▶ Transportation (primarily UF road improvement) - \$4,564,600
- ▶ Human Services (health inspection, hospital, and animal control charges) - \$320,256
- ▶ Culture and Recreation (park, cultural events, special events, and special recreational facility charges) - \$290,393
- ▶ Court Related Revenue - \$2,709,893
- ▶ Other Charges for Services - \$54,382

**Fines and Forfeitures include:**

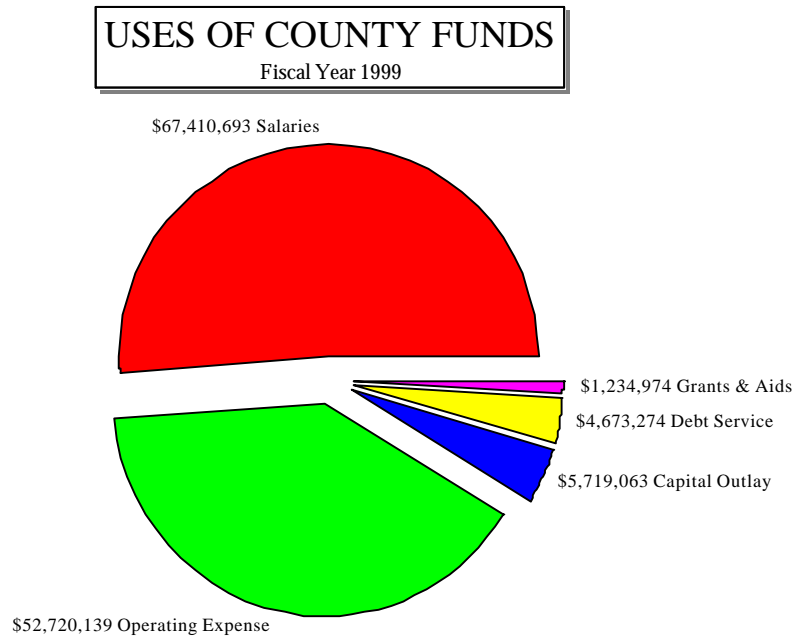
- ▶ Judgements and Fines - \$1,248,860
- ▶ Violations of Local Ordinances - \$72,750
- ▶ Other Fines and Forfeitures - \$119,493

**Miscellaneous Revenues include:**

- ▶ Interest Earnings - \$2,157,627
- ▶ Rents and Royalties - \$36,184
- ▶ Special Assess. and Impact Fees- \$4,584,014
- ▶ Fixed Assets and Surplus Sale - \$324,223
- ▶ Private Contributions - \$10,207
- ▶ Other Misc. Revenues - \$4,189,506

## ALACHUA COUNTY USES OF COUNTY FUNDS

In the following graph, Alachua County's uses of County funds (expenditures excluding transfers) during fiscal year 1999 of \$131,758,143 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 - \$50,562,146
- ▶ Benefits - \$16,848,547

**Operating Expenditures include:**

- ▶ Professional Services - \$6,951,103
- ▶ Court Reporter Services - \$98,804
- ▶ Other Contractual Services - \$11,037,678
- ▶ Travel and Per Diem - \$346,049
- ▶ Communications and Freight - \$1,226,484
- ▶ Utilities - \$2,617,019
- ▶ Rentals and Leases - \$1,423,266
- ▶ Insurance - \$3,018,190
- ▶ Repair and Maintenance - \$2,852,273
- ▶ Printing and Binding - \$206,321
- ▶ Promotional Activities - \$825,610
- ▶ Other Current Charges - \$1,764,353
- ▶ Office and Operating Supplies - \$3,233,815
- ▶ Road Materials and Supplies - \$219,945
- ▶ Books, Pubs, and Memberships - \$176,441
- ▶ Depreciation - \$1,131,898
- ▶ Operating Capital Purchases - \$3,795,547

- ▶ Clerk of Court Operating Expense - \$1,487,629
- ▶ Sheriff Operating Expense - \$9,244,445
- ▶ Tax Collector Operating Expense - \$422,302
- ▶ Property Appraiser Operating Expense - \$640,967

**Capital Outlays include:**

- ▶ Capital Outlay Operations - \$1,574,283
- ▶ Land and Buildings - \$2,838,458
- ▶ Improvements - \$1,081,136
- ▶ Machinery and Equipment - \$225,186

**Debt Service includes:**

- ▶ Principal - \$2,136,731
- ▶ Interest - \$2,272,907
- ▶ Other Debt Service Costs - \$263,636

**Grants and Aids include:**

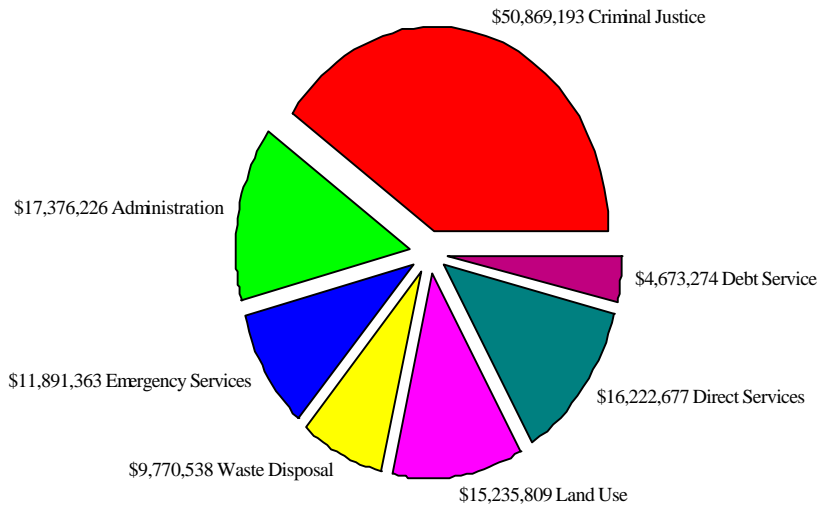
- ▶ Aids to Government Agencies - \$56,086
- ▶ Aids to Private Organizations - \$411,034
- ▶ Other Grants and Aids - \$767,854



## ALACHUA COUNTY EXPENDITURES BY PROGRAM

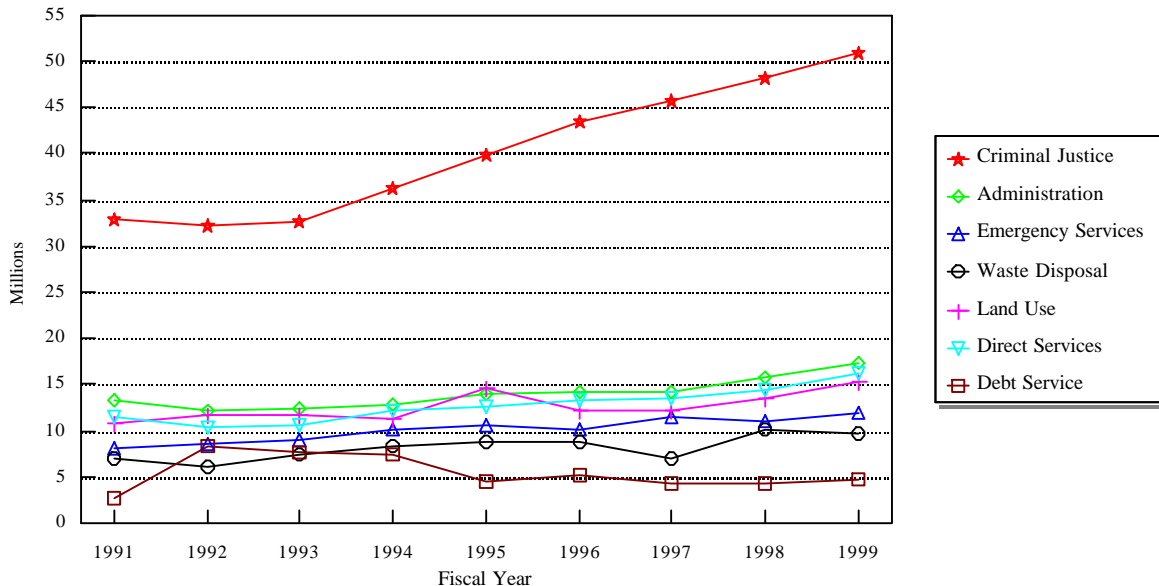
The following graphs provide a detailed comparison of expenditures by program for fiscal year 1999 and a trend analysis of expenditures by program for 1991 through 1999. These graphs exclude transfers and capital outlays and are presented in nominal dollars. The total for fiscal year 1999 is \$126,039,080.

**EXPENDITURES BY PROGRAM**  
Fiscal Year 1999



- ▶ **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 1991 - 1999



## 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. 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.

