

# **Alachua County**

**Florida**



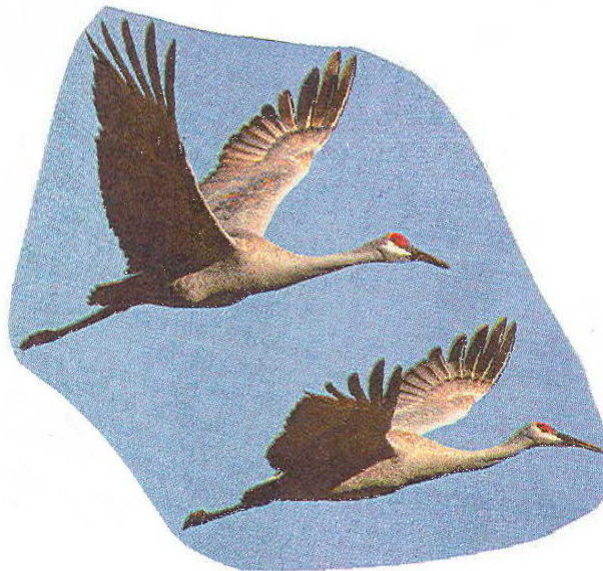
## **Citizen's Financial Report**

**Fiscal Year Ended September 30, 2004**

# **Citizen's Financial Report**

## **ALACHUA COUNTY, FLORIDA**

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2004**



**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**

**Cynthia Moore Chestnut - Chair - District 4**

**Lee Pinkoson - Vice Chairman - District 2**

**Mike Byerly - District 1**

**Paula M. DeLaney - District 3**

**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**

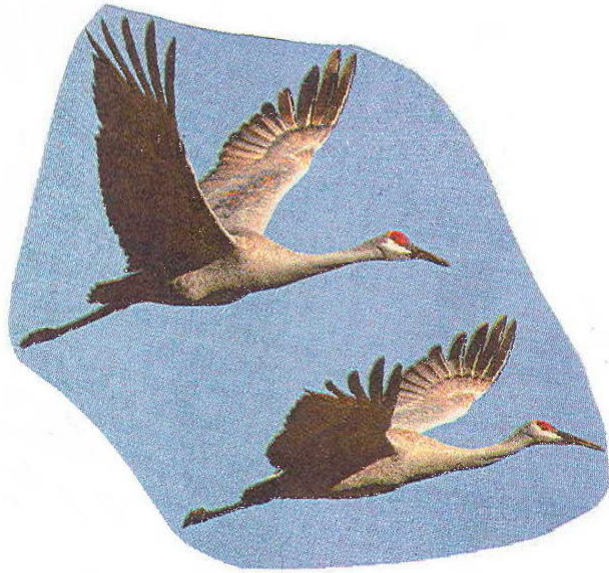
**PROPERTY APPRAISER - Edward A. Crapo**

**SUPERVISOR OF ELECTIONS - Beverly Hill**

**SUPERVISOR ELECT - Pam Carpenter**

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



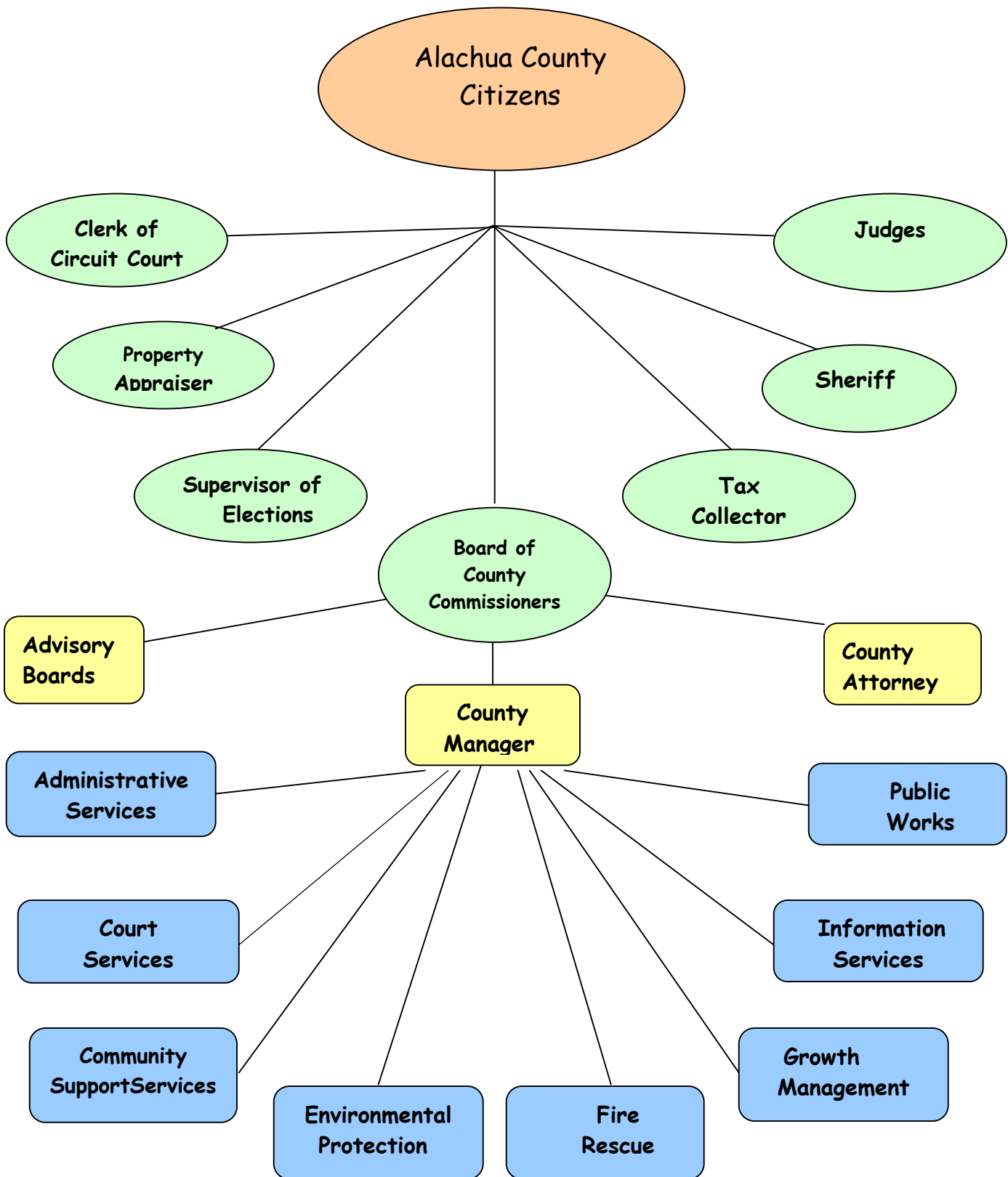


ALACHUA COUNTY, FLORIDA  
CITIZEN'S ANNUAL FINANCIAL REPORT  
For year ended September 30, 2004

**Features**

ALACHUA COUNTY ORGANIZATIONAL CHART.....	1
THE COUNTY.....	2
FORM OF GOVERNMENT.....	2
REPORTING ACHIEVEMENT.....	2
ECONOMIC CONDITION AND OUTLOOK.....	3
DEMOGRAPHICS / ECONOMIC INFORMATION.....	4 - 7
2004 RESULTS OF OPERATIONS.....	8
BALANCE SHEET.....	9
GOVERNMENTAL OPERATIONS.....	10 - 11
PROGRAMS BY DEPARTMENT.....	12 - 13
DEPARTMENTS AND SERVICES.....	14 - 18

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 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, 2003. 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 236,174 and an unemployment rate of 2.2%. 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**

<b>EMPLOYMENT DISTRIBUTION IN ALACHUA COUNTY</b>		
<b>TITLE</b>	<b>TOTAL</b>	<b>PERCENT</b>
Natural Resources, Mining & Construction	5,500	4.22%
Manufacturing	4,300	3.30%
Trade, Transportation & Utilities	18,200	13.97%
Professional, Business & Information Services	19,400	14.89%
Education & Health Services	21,900	16.81%
Leisure & Hospitality	12,100	9.29%
Government	44,100	33.84%
Other Services	4,800	3.68%
<b>TOTALS</b>	<b>130,300</b>	<b>100%</b>

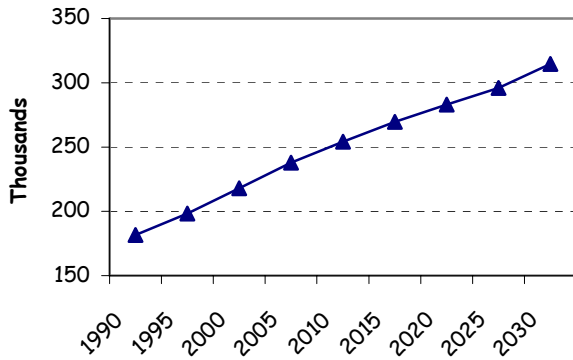
Source: Florida Agency for Workforce Innovation 10/04

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. For example, reduced State expenditures for education and healthcare could result in fewer government sector jobs.

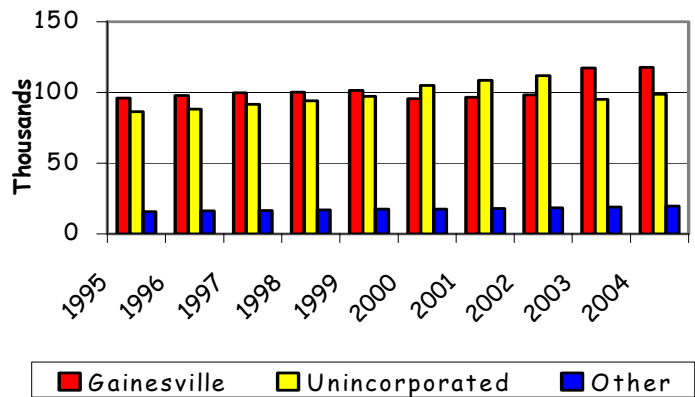
**Demographics/Economic Information**

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.

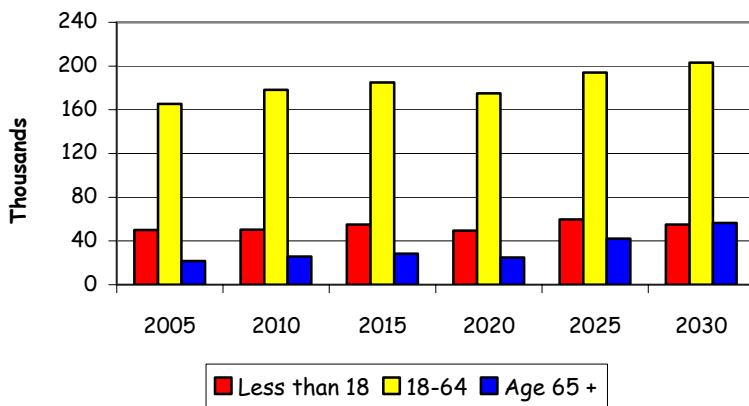
**COUNTY POPULATION**



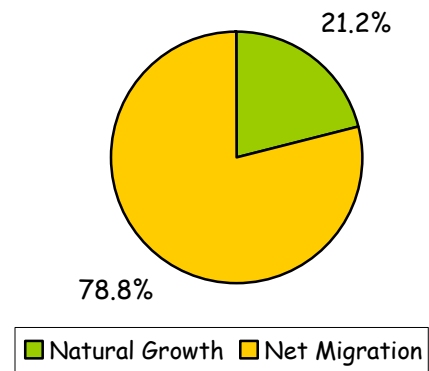
**COUNTY POPULATION BY JURISDICTION**



**COUNTY POPULATION BY AGE CATEGORY**



**COUNTY POPULATION INCREASE BY COMPONENT (2002 - 2003)**

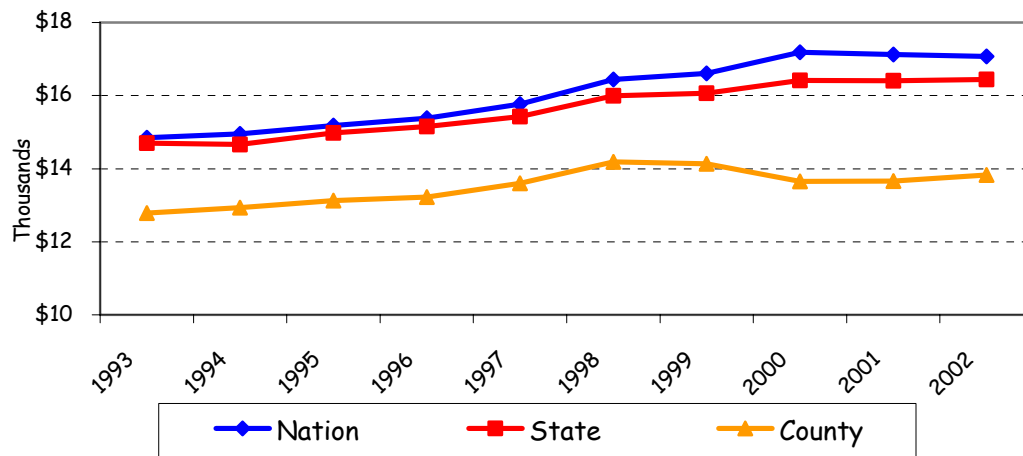


Alachua County's population is increasing at a steady rate. The growth is fairly evenly spread through all age groups and jurisdictions. The largest segment of the population continues to be the 18 to 64 age group. Over the past 2 years, the population of the City of Gainesville has exceeded that of the unincorporated areas. This is primarily caused by 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.

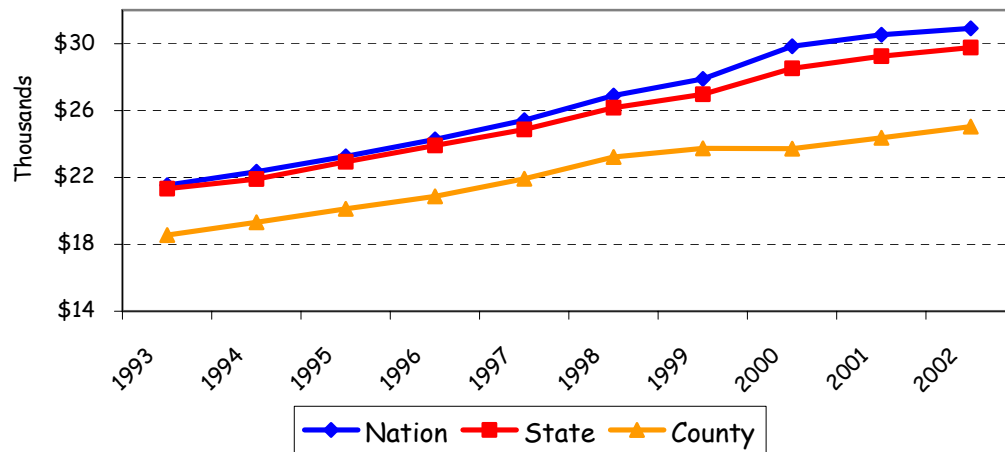
**Demographics/Economic Information, continued**

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 \$3,245 less than the Nation and \$2,610 less than the State.

**PER CAPITA PERSONAL INCOME  
 CONSTANT DOLLARS**



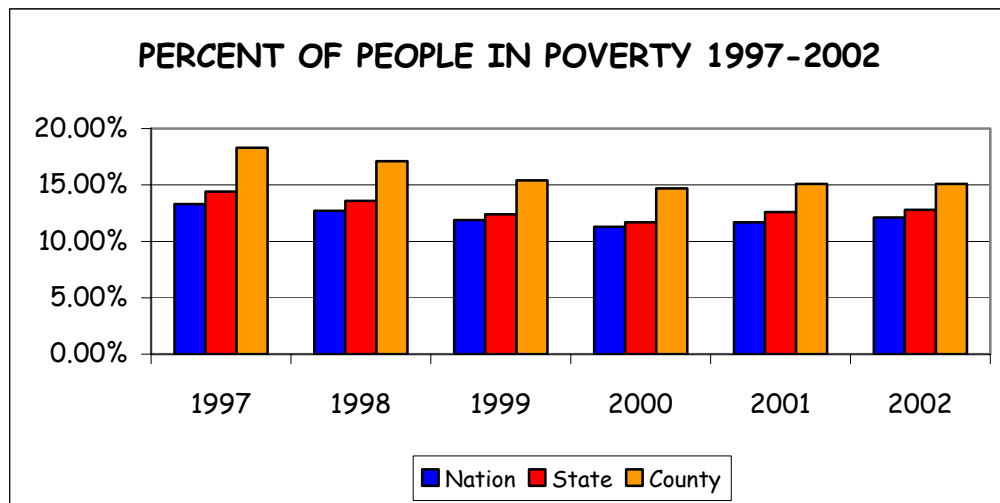
**PER CAPITA PERSONAL INCOME  
 NOMINAL DOLLARS**



\*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 family income thresholds that vary by family size and age of the members to determine who is poor. If a family's total income is less than the threshold appropriate for that family, then that family, and every individual in it, has the same status. As you can see from the data presented, Alachua County exceeds the nation and the state for percent of people in poverty. The County has set poverty reduction efforts as an important component of its policies.

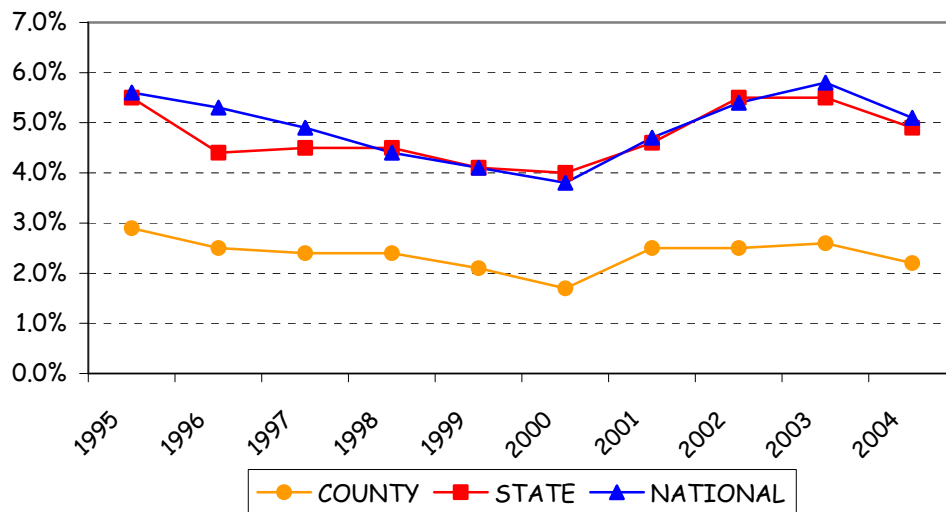


Source: U.S. Census Bureau/Small Area Income and Poverty Estimates, December 2004

Demographics/Economic Information, continued

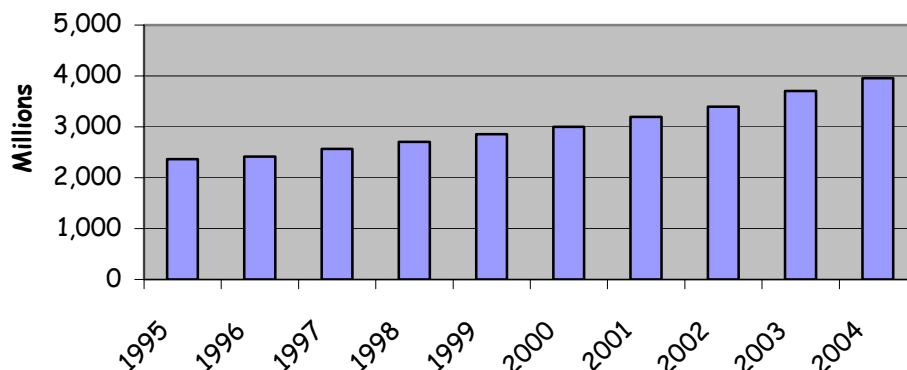
Business activity and the employment base show a positive trend with slowly increasing number of jobs; the number of jobs increased from 121,834 in 2003 to 130,300 in 2004. The County's unemployment rate is consistently below that of both the State and the Nation. In 2001, there was an increase in the County unemployment rate, which appears to be decreasing as of 2004.

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 2004 Results of Operations**

What did the County do in 2004? The following represent some services performed during the year.

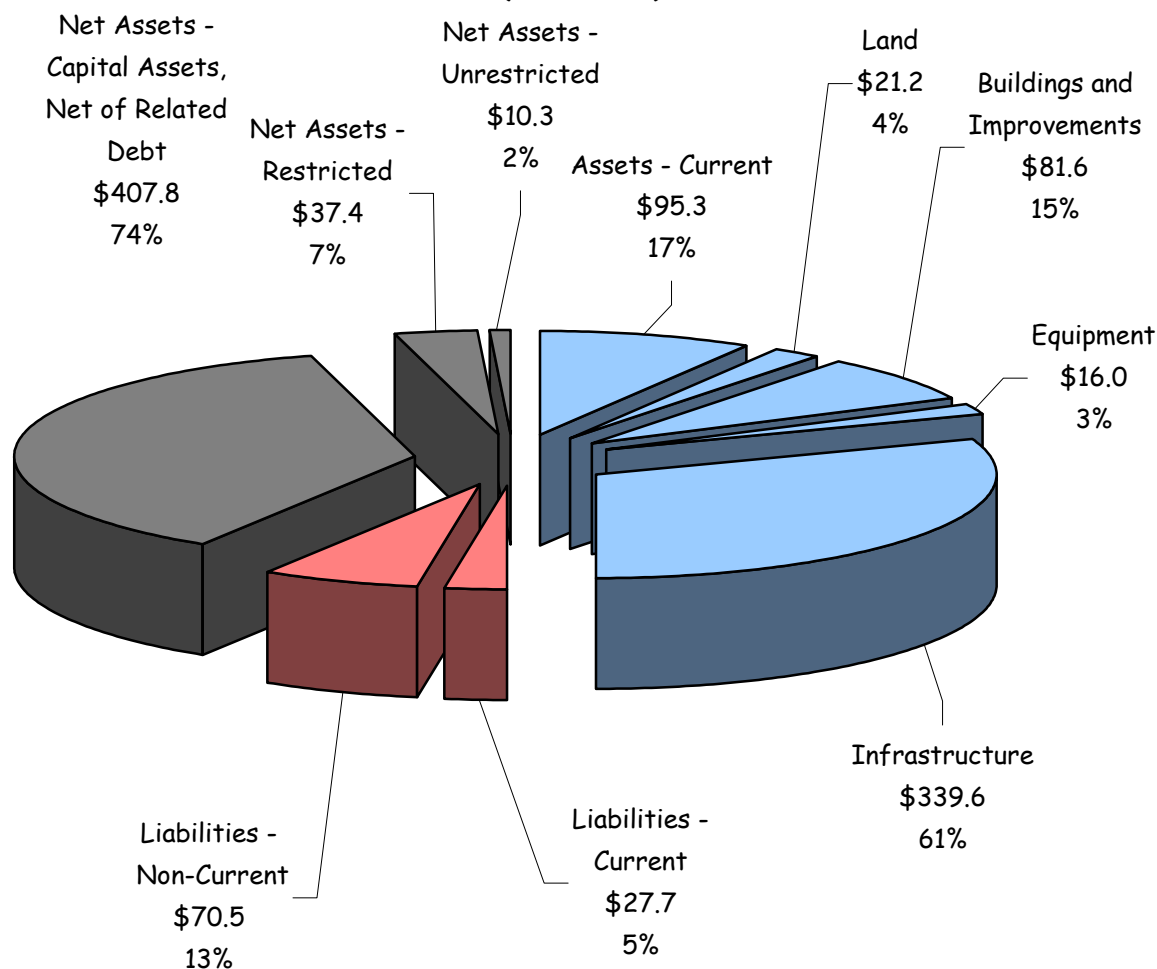
Function/Department	Number of Employees	2004 Per Capita Expenditure	Work Stats and Description	
Rescue	98	\$36.62	Number of Calls - Rescue	24,053
			Number of Transports	16,793
Fire	102	\$103.78	Number of Calls - Fire	9,828
Sheriff (Includes Jail Operations)	645	\$219.47	Average Number of Inmates per day	866
			Number of Calls - Sheriff	114,892
Courts (Includes both State and County employees)	241	\$82.05	<u>Number of Cases Filed</u>	
			Circuit Court	13,798
			County Court	20,142
			Traffic	78,354
			Appeals	229
Warrants	24,014			
Community Support Services	56	\$46.82	Number of Clients Contacts	345,486
Roads	78	\$94.45	Number of Miles Maintained - paved	652
			Number of Miles Maintained - graded	239
			Number of Miles Paved this Year	4
Waste Management	60	\$58.48	Tons of Waste Processed	128,009
Animal Control	28	\$5.81	Number of Animals Picked up	9,518

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

The following pages contain the 2004 County-wide revenue and expenditure information.

**Balance Sheet**

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

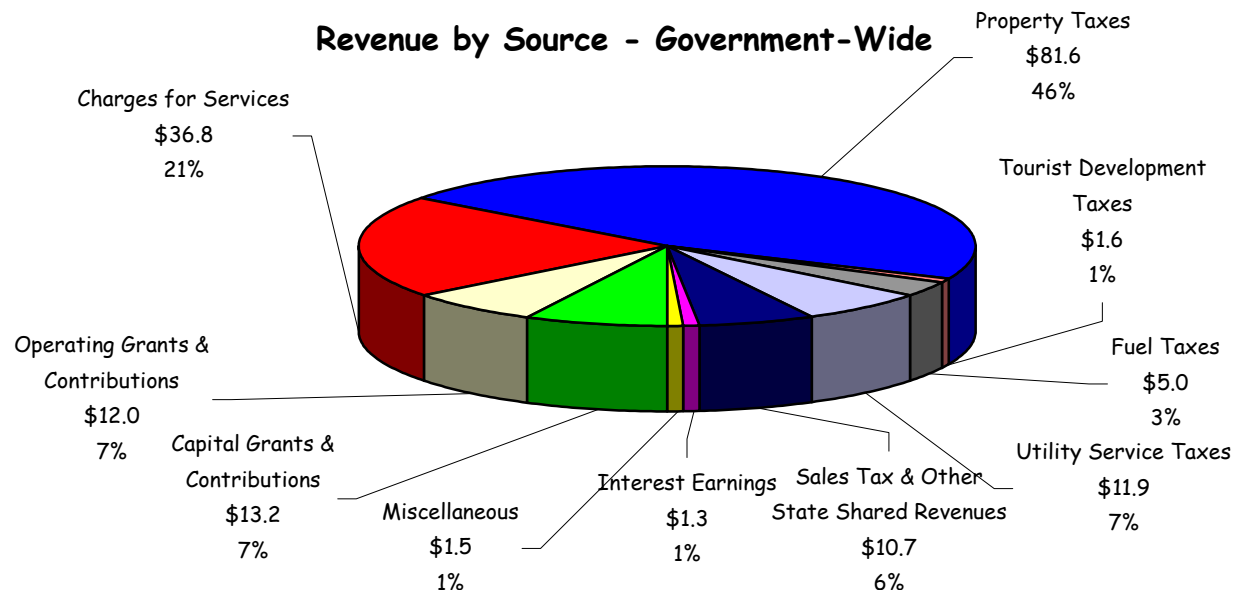


Notes:

1. Total Assets - \$553.7; Total Liabilities - \$98.2; Net Assets - \$455.5
2. Percentage of Total Assets

The graph above provides an overview of the County's balance sheet for fiscal year 2004. Capital assets (\$458.4 million) comprise eighty-three percent of the County's total assets of \$553.7 million. The County's liabilities total \$98.2 million, which is eighteen percent of total assets. Net assets of \$455.5 million or 82% of total assets, are comprised of \$407.8 million of capital assets net of related debt, \$37.4 million of net assets restricted by constraints imposed from outside of the County, and \$10.3 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 2004 of \$175.6 million are divided into ten categories.

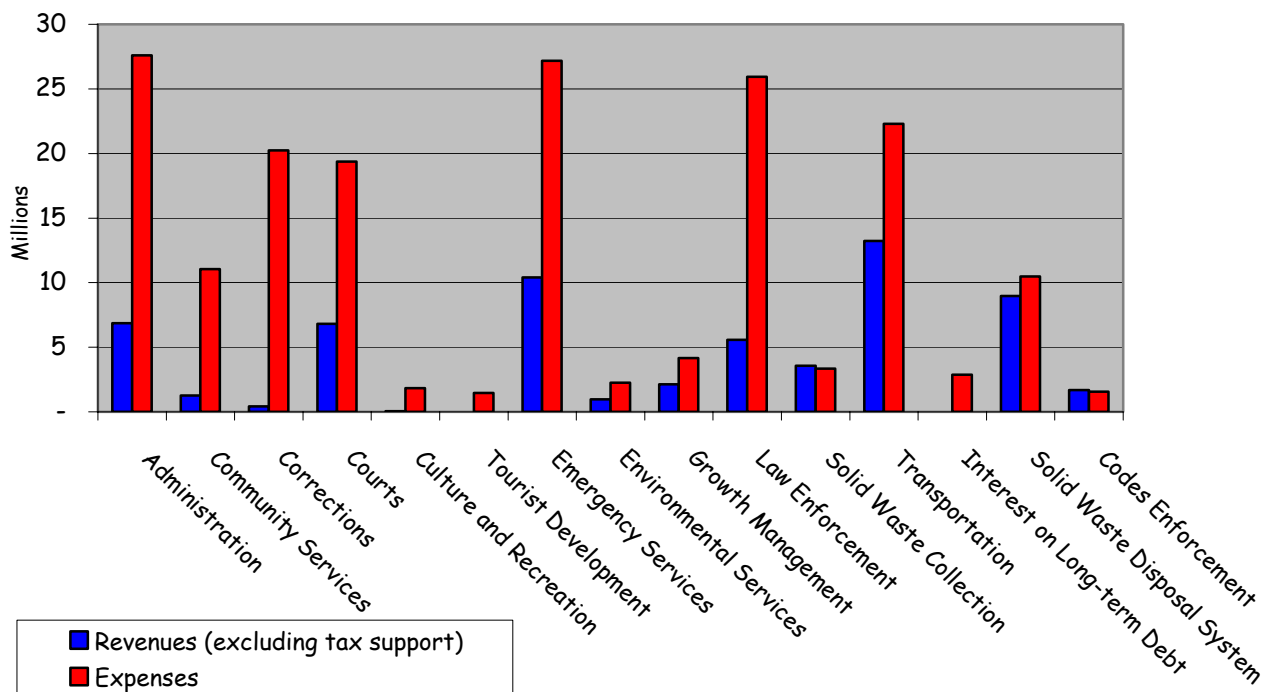
	2003	2004	Total % Change
Operating Grants & Contributions	\$ 8.5	\$ 12.0	42%
Capital Grants & Contributions	14.7	13.2	-10%
Charges for Services	36.3	36.8	1%
Property Taxes	72.6	81.6	12%
Tourist Development Taxes	1.5	1.6	5%
Fuel Taxes	4.8	5.0	4%
Courthouse One Cent Sales Tax	7.2	-	-100%
Utility Service Taxes	9.3	11.9	28%
Sales Tax & Other State Shared Revenues	11.3	10.7	-5%
Interest Earnings	1.3	1.3	-3%
Miscellaneous	1.9	1.5	-21%
	<u>\$ 169.4</u>	<u>\$ 175.6</u>	4%

In comparison with the prior fiscal year, total county revenues increased by \$6.3 million or (3.7%). This can be attributed to an increase in Property Taxes (due to increases in the tax base, increases in property values, and new construction), and contributions from the Federal Emergency Management Association (FEMA) for reimbursement of cleanup costs for hurricanes Charley, Frances, and Jeanne. The Courthouse One Cent Sales Tax sunsetted on December 31, 2003.



**Governmental Operations, continued**

**Program Expenses and Revenues - Government-wide**



The above graph provides a detailed comparison of expenditures and revenues by program for fiscal year 2004. The County currently has 15 programs to which revenues and expenditures are allocated. Program revenues covered 34% of the cost of program expenses. Tax revenues (Property, Sales, Gas, Utility Tax and other Misc.) covered the remaining 66% of the costs of programs.

**CHANGES IN NET ASSETS**

(in millions)

Program Revenues	\$ 61.9
Program Expenses	(181.7)
<b>Program Expenses in Excess of Program Revenues</b>	<u>(119.8)</u>
General/Tax Revenue	113.7
<b>Decrease in Net Assets</b>	<u>(6.0)</u>
<b>Net Assets - Beginning</b>	459.6
Prior Period Adjustment for Infrastructure	1.9
<b>Net Assets - Ending</b>	<u><u>\$ 455.5</u></u>

The County ended the year with a \$6.0 million decrease in net assets which was a planned spend out of net assets. In addition to this planned spend out, the County added \$1.9 of capital asset - graded roads to the total nets assets.

**Programs by Department**

	<u>2003</u>	<u>2004</u>
<b>Program - Administration</b>		
County Commission	\$ 450,910	\$ 434,731
County Attorney	752,017	786,700
Non-Dept. (OMB-Administered)	2,746,463	2,982,962
Information Services	2,756,562	3,017,572
County Manager	1,573,327	1,796,424
Administrative Services	5,393,479	6,448,612
Clerk (Finance & Accounting; Official Records)	2,538,418	2,260,697
Supervisor of Elections	1,208,159	1,374,029
Tax Collector	4,239,935	4,292,436
Property Appraiser	3,890,764	3,902,041
Capital Projects	675,265	309,851
Total Administration	<u>26,225,299</u>	<u>27,606,055</u>
<b>Program - Community Services</b>		
Community Support Services	8,956,308	9,278,053
Public Works	1,348,109	1,416,565
Capital Projects	301,299	363,189
Total Community Services	<u>10,605,716</u>	<u>11,057,807</u>
<b>Program - Corrections</b>		
	<u>19,846,235</u>	<u>20,237,060</u>
<b>Program - Courts</b>		
Court Services	4,336,057	4,326,452
Clerk of Circuit Court	5,937,083	6,578,378
Sheriff-Bailiffs	1,658,454	2,123,748
Court Administration	4,148,502	4,374,977
State Attorney	226,145	241,094
Public Defender	259,310	256,586
Guardian Ad Litem	-	66,954
Capital Projects	3,365,157	1,409,778
Total Courts	<u>19,930,708</u>	<u>19,377,967</u>
<b>Program - Culture and Recreation</b>		
Public Works	1,329,233	1,383,881
Capital Projects	292,095	445,914
Total Culture and Recreation	<u>1,621,328</u>	<u>1,829,795</u>
<b>Program - Tourist Development</b>		
	<u>1,606,607</u>	<u>1,465,766</u>

**Programs by Department, continued**

	<u>2003</u>	<u>2004</u>
<b>Program - Emergency Services</b>		
Fire/Rescue Services	\$ 17,033,239	\$ 20,946,529
Sheriff - Combined Communication Center	5,979,701	5,877,602
Capital Projects	100,727	351,677
Total Emergency Services	<u>23,113,667</u>	<u>27,175,808</u>
<b>Program - Environmental Services</b>		
Environmental Protection	2,093,276	2,249,509
Water Utility	11,841	9,194
Capital Projects	8,895	5,250
Total Environmental Services	<u>2,114,012</u>	<u>2,263,953</u>
<b>Program - Growth Management</b>		
Growth Management	3,149,627	3,505,482
Public Works - Development Review	305,815	350,736
Capital Projects	41,323	315,997
Total Growth Management	<u>3,496,765</u>	<u>4,172,215</u>
<b>Program - Law Enforcement</b>		
Sheriff	25,131,615	25,671,970
Capital Projects	230,633	272,263
Total Law Enforcement	<u>25,362,248</u>	<u>25,944,233</u>
<b>Program - Transportation</b>		
Public Works	21,683,054	22,221,005
Capital Projects	81,107	85,656
Total Transportation	<u>21,764,161</u>	<u>22,306,661</u>
<b>Interest on Long-term Debt</b>	<u>2,771,457</u>	<u>2,875,183</u>
<b>Program - Solid Waste Disposal System</b>		
Solid Waste Collections	3,301,642	3,344,876
Solid Waste Disposal System	7,572,985	7,396,260
Collection Centers	1,319,895	1,536,469
Waste Management Assessment	1,395,953	1,534,531
Total Solid Waste Disposal System	<u>13,590,475</u>	<u>13,812,136</u>
<b>Program - Codes Enforcement</b>	<u>1,590,022</u>	<u>1,571,104</u>
<b>Program - Non-Emergency Transport</b>	<u>51,753</u>	<u>-</u>
<b>TOTAL GOVERNMENT-WIDE EXPENSES</b>	<u>\$ 173,690,453</u>	<u>\$ 181,695,743</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: Cynthia Moore Chestnut (Chair), Lee Pinkoson (Vice Chair), Mike Byerly, Paula M. DeLaney, 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

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, Third Floor

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 24<sup>th</sup> 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, C.H.O.I.C.E.S. 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, Second Floor**

**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 2<sup>nd</sup> 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 1<sup>st</sup> 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 8<sup>th</sup> 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**

**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: Beverly Hill (Supervisor Elect: 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. Also, collects tourist development taxes and occupational license fees.