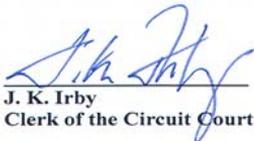


# Alachua County, Florida Citizen's Annual Financial Report

Fiscal year ending September 30, 2009

As part of our continuing effort to keep you informed of how your tax dollars are being spent, I am pleased to present the 2009 Citizen's Financial Report. This Citizens Report focuses on the larger funds of the County—the main operating fund—the General Fund, and the three Municipal Services Taxing Unit (MSTU) funds. The information was drawn from the 2009 Comprehensive Annual Financial Report (CAFR). The 2009 CAFR was prepared in accordance with Generally Accepted Accounting Principles (GAAP), and includes financial statements audited by Carr, Riggs & Ingram, CPA.

Unlike the CAFR, the Citizen's Report is unaudited. The CAFR is available on request from the Clerk of the Circuit Court, Finance and Accounting Department, 4th Floor, 12 SE First Street, Gainesville, Florida. The reports are also available at the Public Libraries and can be found online: [www.alachuacounty.us/government/clerk/reports/](http://www.alachuacounty.us/government/clerk/reports/).

  
J. K. Irby  
Clerk of the Circuit Court

## INTRODUCTION

The County has a charter government structure and operates under the County Manager form of government with a board comprised of five elected members. The County's departments include: Administrative Services, Codes Enforcement, Community Support Services, County Attorney, Court Services, Environmental Protection, Public Safety, Information & Telecommunication Services, Planning & Development, Solid Waste Disposal and Public Works. Included also are Constitutional Officers: Clerk of the Courts, Tax Collector, Property Appraiser, Supervisor of Elections and the Sheriff. Including staff of the Constitutional Officers, the County employs over 2,000 people.

Photograph  
by Matt Dubé  
of the Levy  
Prairie Canal



## MAJOR INITIATIVES

### LAND CONSERVATION PROGRAM

With the approval by the voters in 2008 of the Wild Spaces & Public Places, the program received needed funds to continue purchases of conservation lands, taking advantage of lowered real estate prices. The County continues to pursue partnerships with other entities to acquire conservation lands, as well as encouraging individuals to donate conservation easements so land will be protected from development. This fiscal year several purchases, including the Levy Prairie Canal above, were made bringing the total conservation land to almost 17,400 acres. For more info see <http://www.co.alachua.fl.us/government/depts/epd/land/>

### COUNTY ROADS

This fiscal year over \$16.5 million was spent on transportation improvements, including SW 24th Avenue, NW CR 241 from CR 235 to the County line, CR 1474, portions of NW 51st Street, NW 39th Avenue, and SW 8th Avenue as well as applying surfaces to graded roads including NW 93rd Avenue, SW 63rd Blvd, SE 26th St, CR 2082 and NW 142nd Avenue. Planning and design is underway for numerous other roads in the County. For more info see <http://www.co.alachua.fl.us/government/depts/pw/>.

### COUNTY BUILDINGS & PARKS

Two new Fire Rescue stations were opened this year—one at Jonesville Park and the other at the downtown headquarters location. Both of these buildings were built to high-performance “green” energy and water conservation standards.

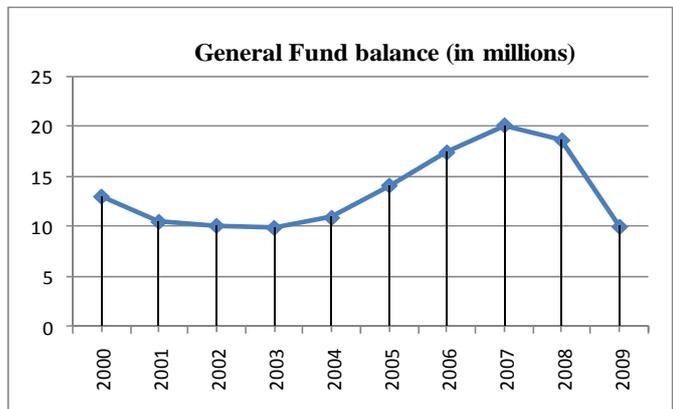
Parks - Jonesville Park—soccer concession & restrooms as well as the tennis complex were completed with assistance from the Community. New restrooms and other improvements were completed at Owens Illinois, Monteccha, Copeland, San Felasco parks and the Cynthia Moore Chestnut & Clark Butler Nature Preserve (SE 35th Street Park).



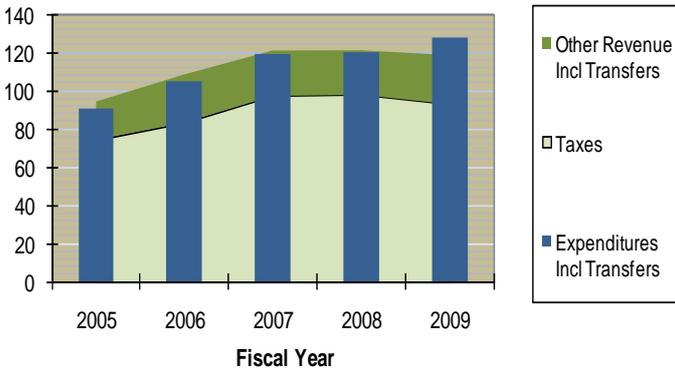
Fire Rescue Station  
10 - Grand opening  
January 27, 2009 -  
the first “green” station  
in the State of  
Florida. Picture from  
County Photo pool.

## GENERAL FUND

The General Fund (GF) is the chief operating fund of the County. The GF's ending cash balance at Sept 30, 2009 was \$6.4 million and the GF's total fund balance was \$9.9 million of which \$9.4 million was unreserved. Unreserved fund balance represents 8.5% of total operating revenue or approximately one month of GF operating revenue. The Government Finance Officers Association's Best Practices recommends an unrestricted fund balance of no less than two months of regular operating revenues

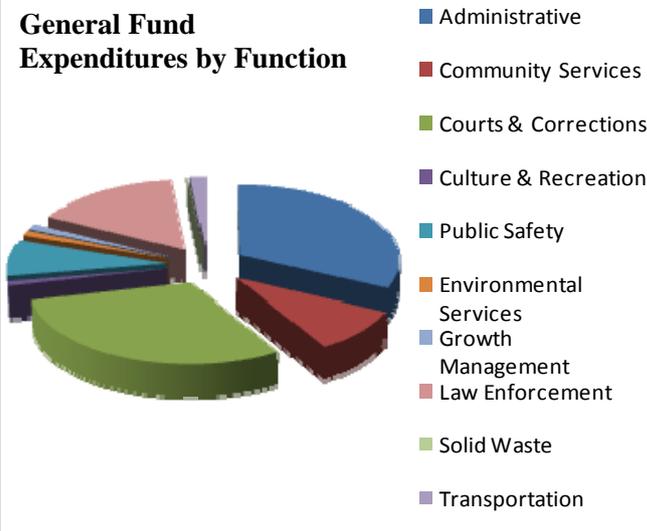


## General Fund Revenue & Expenditures (Dollars in millions)

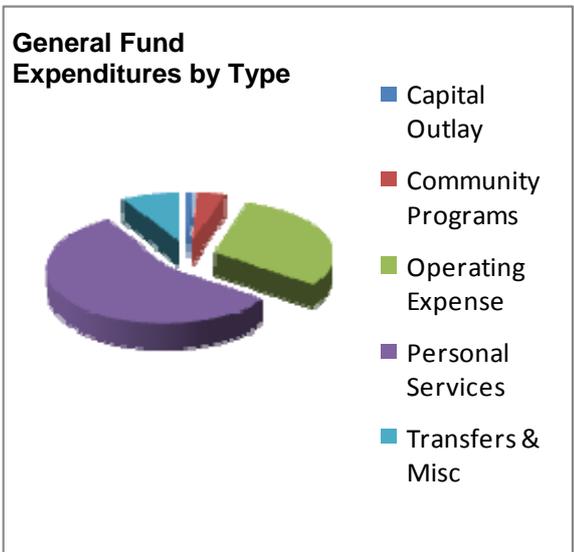


The General Fund operating revenues including transfers-in totaled \$118.9 million. The primary source of revenue was ad valorem taxes with a FY09 millage rate of 7.5708. Total operating expenditures including transfers-out were \$127.5 million. For fiscal year 2009, the GF had a decrease in fund balance of \$8.6 million. This was a planned reduction in fund balance to offset the impacts of property tax legislation and the overall economic downturn, including anticipated declines in sales tax revenues and investment earnings.

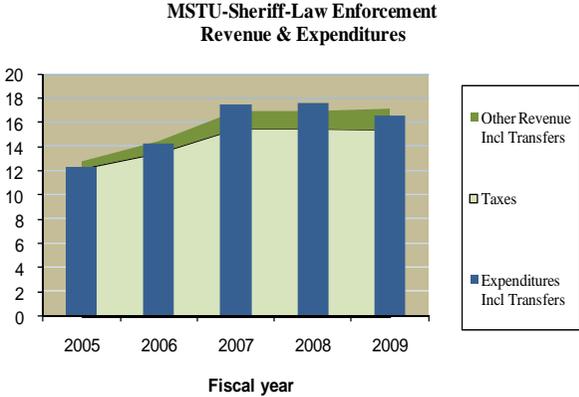
## General Fund Expenditures by Function



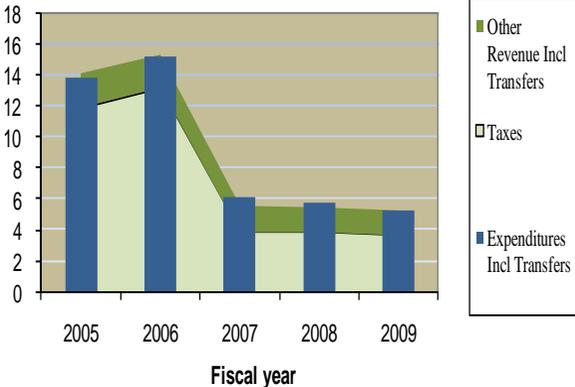
## General Fund Expenditures by Type



**The MSTU-Law Enforcement Fund** pays for the majority of the Sheriff's patrol in the unincorporated area of the County through transfers of \$15 million to the Sheriff. Revenue primarily comes from ad valorem taxes with a FY09 millage rate of 1.6252. The fund also receives some revenues from utility and communication taxes as well as a percentage of state shared 1/2 cent sales tax. The increase in fund balance during the year was \$.5 million resulting in an ending fund balance of \$1.1 million. This increase is due primarily to a net reduction of transfers to the Sheriff of over \$1.2 million. Fund balance represents 6.8% of the MSTU-Law Enforcement operating revenue.



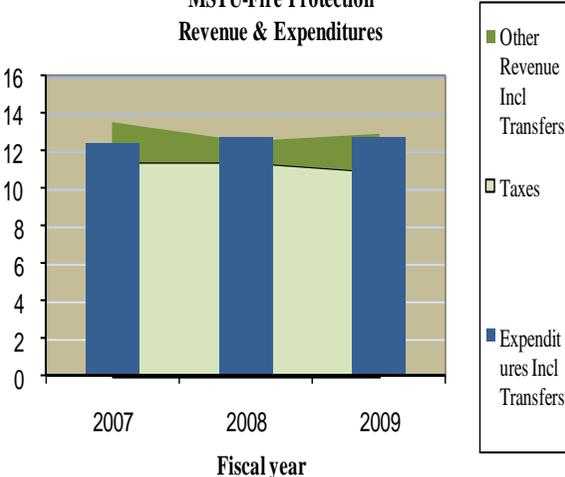
**MSTU-Unincorporated Revenue & Expenditures**



**The MSTU-Unincorporated Fund** provides services to Citizens in the unincorporated area of the County, including recreation, environmental services, and development related activities such as codes enforcement and planning. Revenue primarily comes from ad valorem taxes with a FY09 millage rate of .4124. The fund also receives some revenues from utility and communication taxes as well as a percentage of state shared 1/2 cent sales tax. The fund balance increased during the year by \$.1 million due primarily to a reduction in transfers out to the General Fund. The fund has an ending fund balance of almost \$1 million which represents 19.5% of its operating revenue.

**The MSTU - Fire Protection Fund** was created in FY07 as a split from the MSTU Unincorporated Fund. This fund provides fire fighting and related services to the Citizens in the unincorporated area of the County. Revenue primarily comes from ad valorem taxes with a FY09 millage rate of 1.1804. The fund also receives revenues from utility and communication taxes as well as a percentage of state shared 1/2 cent sales tax. In addition, this year the County signed new interlocal agreements with the Cities of Alachua and Hawthorne for fire services which increased revenue to the fund by \$.8 million. The fund has an ending fund balance of \$1.2 million, an increase of \$.3 million from the prior year. The ending fund balance represents 9.9% of its operating revenue.

**MSTU-Fire Protection Revenue & Expenditures**



## 2009 RESULTS OF OPERATIONS

The following table represents some of the services performed by County Departments last year:

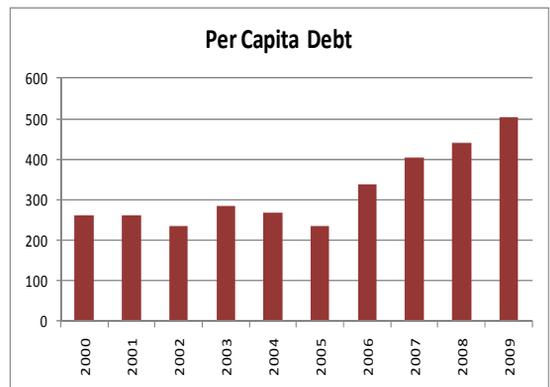
Function	Number of Employees	2009 Per Capita Expenditure	Work Statistics and Description	
Rescue	103	\$42.43	Number of calls - Rescue	32,133
			Number of transports	20,703
Fire	114	\$128.92	Number of calls - Fire	11,051
Law Enforcement (includes Sheriff)	698	\$270.97	Average number of inmates per day	902
			Number of calls - Sheriff	99,338
Courts	235	\$87.88	<u>Number of Cases Filed</u>	
			Circuit Court	15,578
			County Court	18,721
			Traffic	74,831
			Appeals	329
			Warrants	19,497
Community Support Services	70	\$71.29	Number of clients contacts	288,803
Roads	89	\$167.12	Number of miles maintained - paved	674
			Number of miles maintained - graded	232
			Number of miles paved or donated	3
Waste Management	58	\$66.22	Tons of waste processed	169,626
Animal Control	34	\$8.69	Number of animals picked up	8,411

Note: Fire per capita expenditures calculated using the unincorporated area population and the cities of Alachua and Archer

### LONG TERM DEBT

At the end of fiscal year 2009, the County had total bonded debt outstanding of \$92.1 million and notes payable of \$36.9 million for total debt of almost \$129 million, an increase \$17.5 million from the prior fiscal year. Bank loans were taken in advance of the Wild Spaces & Public Places tax revenues that will be received in the next two years, and for energy conservation measures that should pay for themselves in time.

This table shows the amount of debt per capita within the County and includes all types of debt held, including bonds backed by property taxes, sales and gas taxes as well as all other types of debt.



**Please contact Finance & Accounting at (352) 374-3605 with any questions about this financial report.**