

## BUDGET BY PROGRAM

The following charts provide a graphic presentation of the County's budget by program. Program categories reflected in this document are defined by the State of Florida, and those definitions have been redefined somewhat over time. To the extent they are similarly applied by local governments, they provide information that can be compared from jurisdiction to jurisdiction. A breakout of the budget by program allows an assessment of the priorities that are reflected in this budget. Such a presentation allows the reader to see how much of the budget has been allocated to a particular purpose regardless of which organization provides the service.

Three charts are provided: The first chart provides an overview across all funding sources. While it provides the most global picture of priorities, the Board of County Commissioners may have little or no discretion in how some funding sources are allocated to programs. For example, gasoline tax revenue may be only allocated to the transportation program. A grant for services to the elderly may be only allocated to human services. Self-funded operations such as the County's water/wastewater enterprise and solid waste enterprise pay their way through user fees and charges. The revenue generated by these "physical environment" services is not available for any other use.

The remaining charts provide an overview for a smaller portion of the budget: the two major operating funds – each of which rely primarily on property taxes. These funds are the Countywide General Fund and the Unincorporated Area General Fund.

- ✓ *The **All Funds** chart provides a picture of total existing program funding.*
- ✓ *The **Countywide General Fund** chart and the **Unincorporated Area General Fund** chart each provide information on where tradeoffs may be most easily made between programs. A reallocation of these discretionary funds would subsequently change the **All Funds** chart to reflect the new priorities.*

In preparing the charts, certain components of the budget have been excluded. All charts exclude reserves. Reserves are non-recurring components of the budget that cannot be used to meet recurring program needs. Reserves are required for several reasons: for bond financing requirements, to accumulate funds for repair

and replacement of existing assets, or to provide stop-gap funding in the event of a revenue shortfall or unanticipated cost.

All charts also exclude administrative or "general government" costs. Some of these costs are legally required while others are discretionary. Legal requirements include the commission paid to the Tax Collector for collecting County taxes, County Commissioners' salaries, the Property Appraiser's budget approved by the Florida Department of Revenue, and funding to other governments required by the referendum that approved the Community Investment Tax (a local option sales tax). Major components of general government are presented in the tables that follow the charts. Both discretionary and legal requirements are needed to support the direct services to citizens reflected in the various programs shown in each chart.

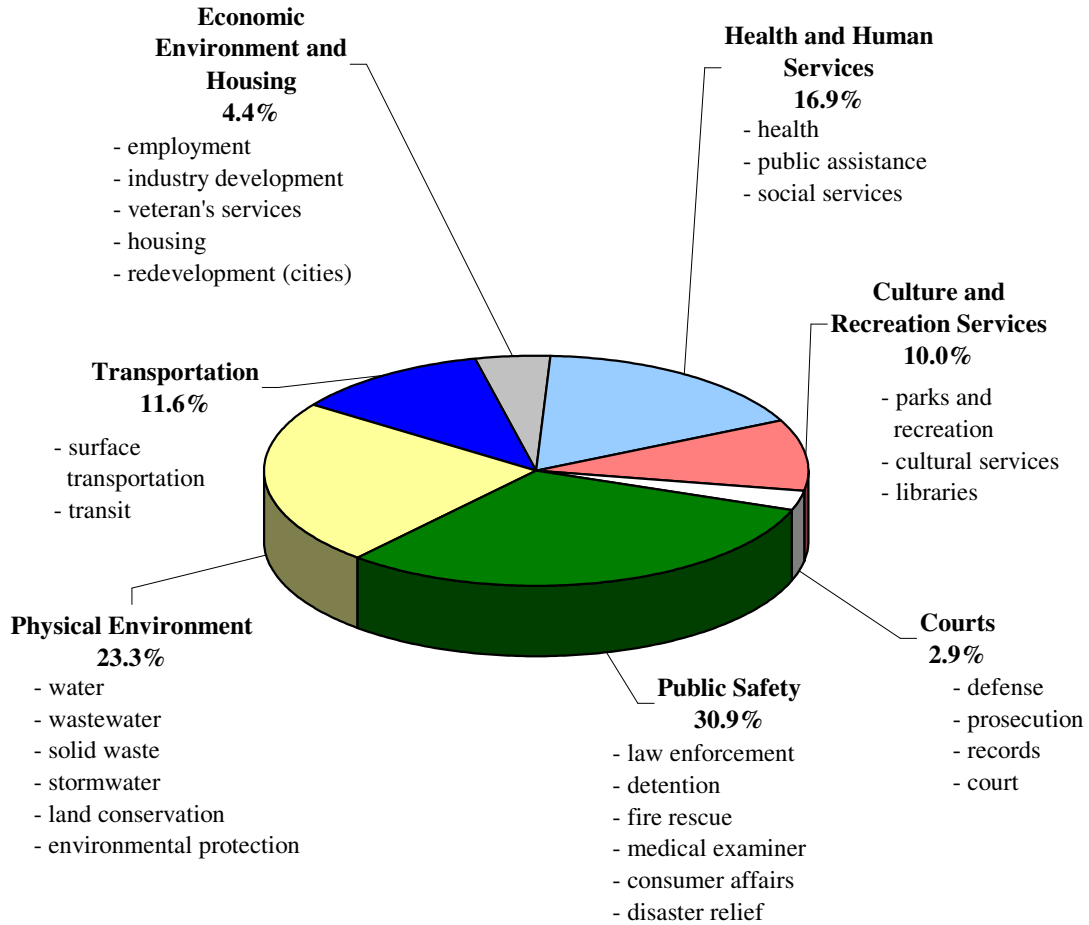
The presentation in these charts is not intended to suggest that changes cannot be made in administrative (general government) areas of the budget, but such changes may impact the delivery of numerous direct services in other program areas. For example, a reduction in the allocation of funding to financial services in order to shift funding from the general government program to the transportation program could result in slower payment processing to not only the expanded transportation program, but also to all other existing programs. A shift in property tax funding from, for example, an economic environment program to transportation is more feasible, since it would be unlikely to impact any other programs.

*Because of the difference in dollar value of the three charts, a reallocation of priorities in either of the tax funds charts would have a smaller impact in shifting priorities in the **All Funds** chart.*

For example: To increase the 11.6% allocation to transportation in the **All Funds – FY 04** chart by one percentage point to 12.6% would require an added \$12.1 million increase in transportation funding. A \$12.1 million shift to transportation in the **Unincorporated Area General Fund** would require a 5.3 percentage point shift in priorities from one or more other program areas to transportation, since each percentage point shift in that fund equals about \$2.3 million.

**BUDGET BY PROGRAM  
ALL FUNDS**

**Allocation of County Funds by Citizen Program:  
All Funds - FY 04**

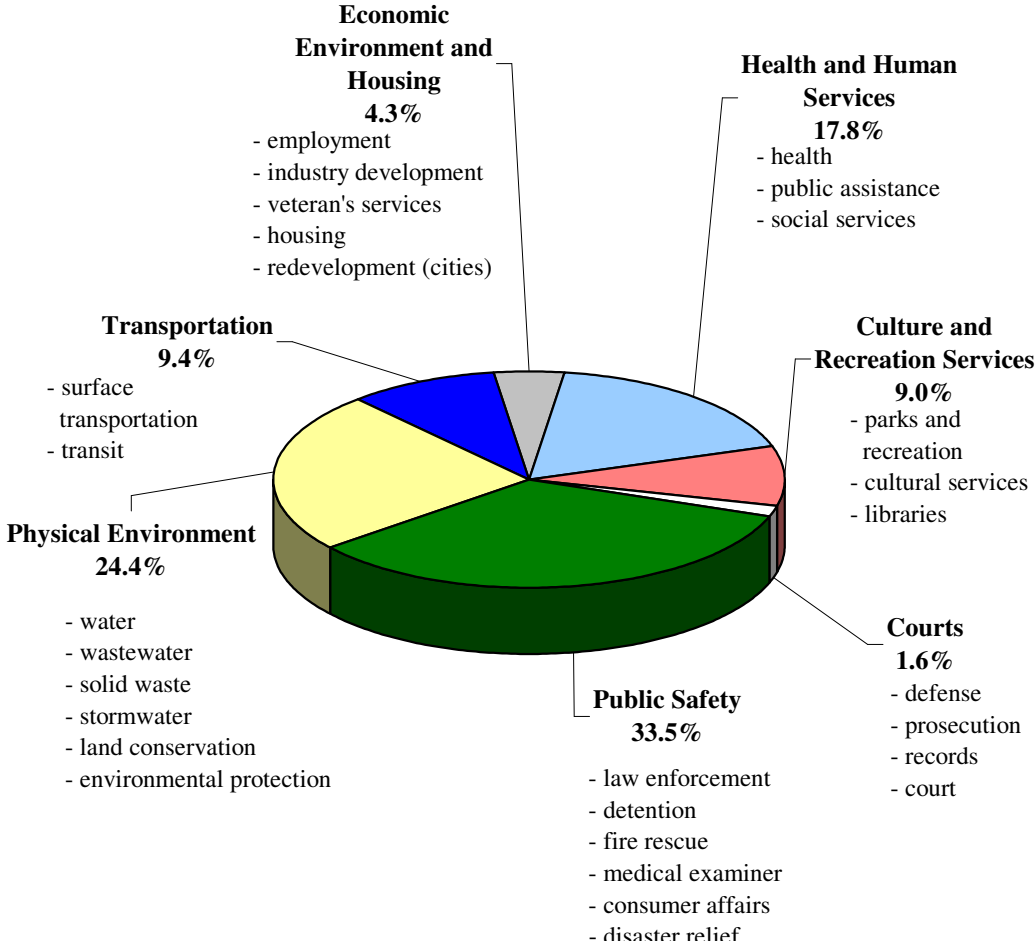


**Each 1% equals \$12.1 million.  
Total funding equals \$1,211.8 million.**

*Note: This schedule includes all County funds, including both unrestricted (property tax) funds and restricted funds.*

**BUDGET BY PROGRAM  
ALL FUNDS**

**Allocation of County Funds by Citizen Program:  
All Funds - FY 05**

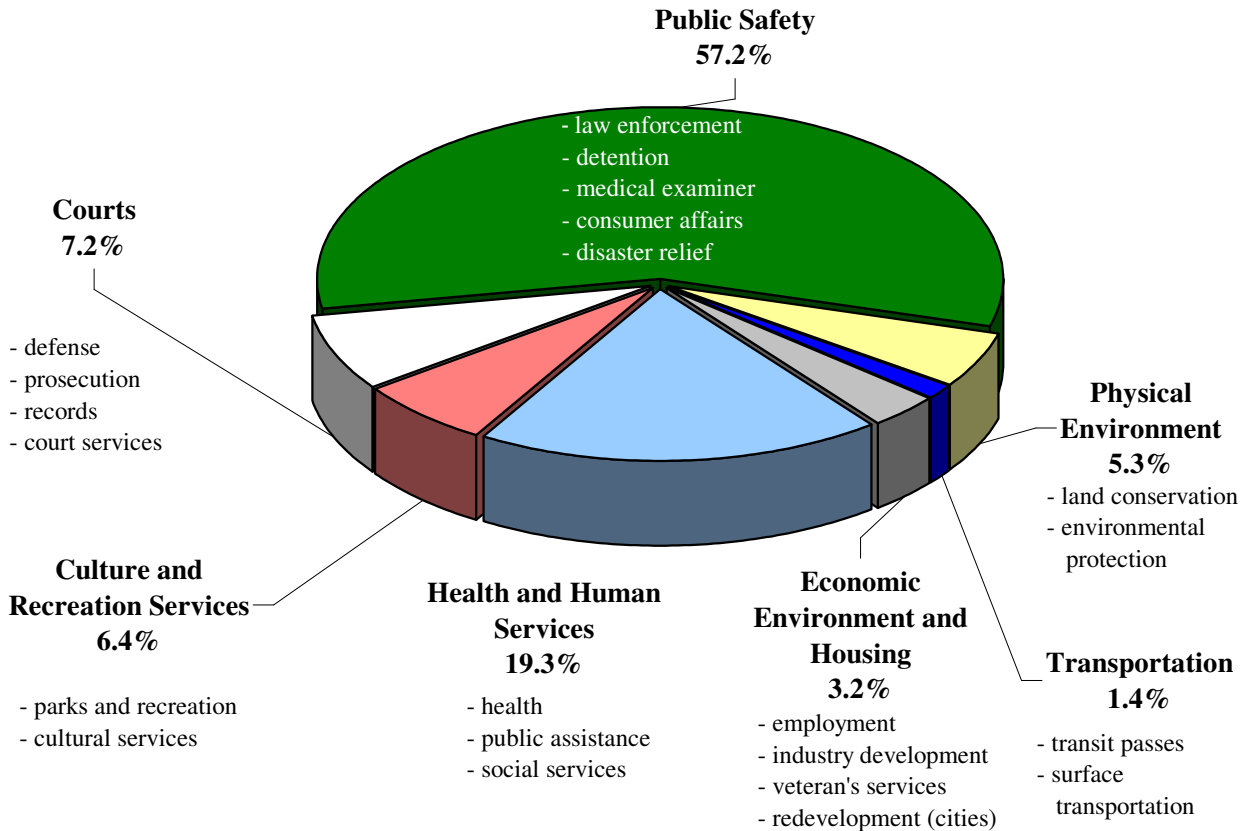


**Each 1% equals \$12.1 million.  
Total funding equals \$1,213.2 million.**

*Note: This schedule includes all County funds, including both unrestricted (property tax) funds and restricted funds.*

**BUDGET BY PROGRAM  
COUNTYWIDE GENERAL FUND**

**Allocation of County Funds by Citizen Program:  
Countywide General Fund - FY 04**

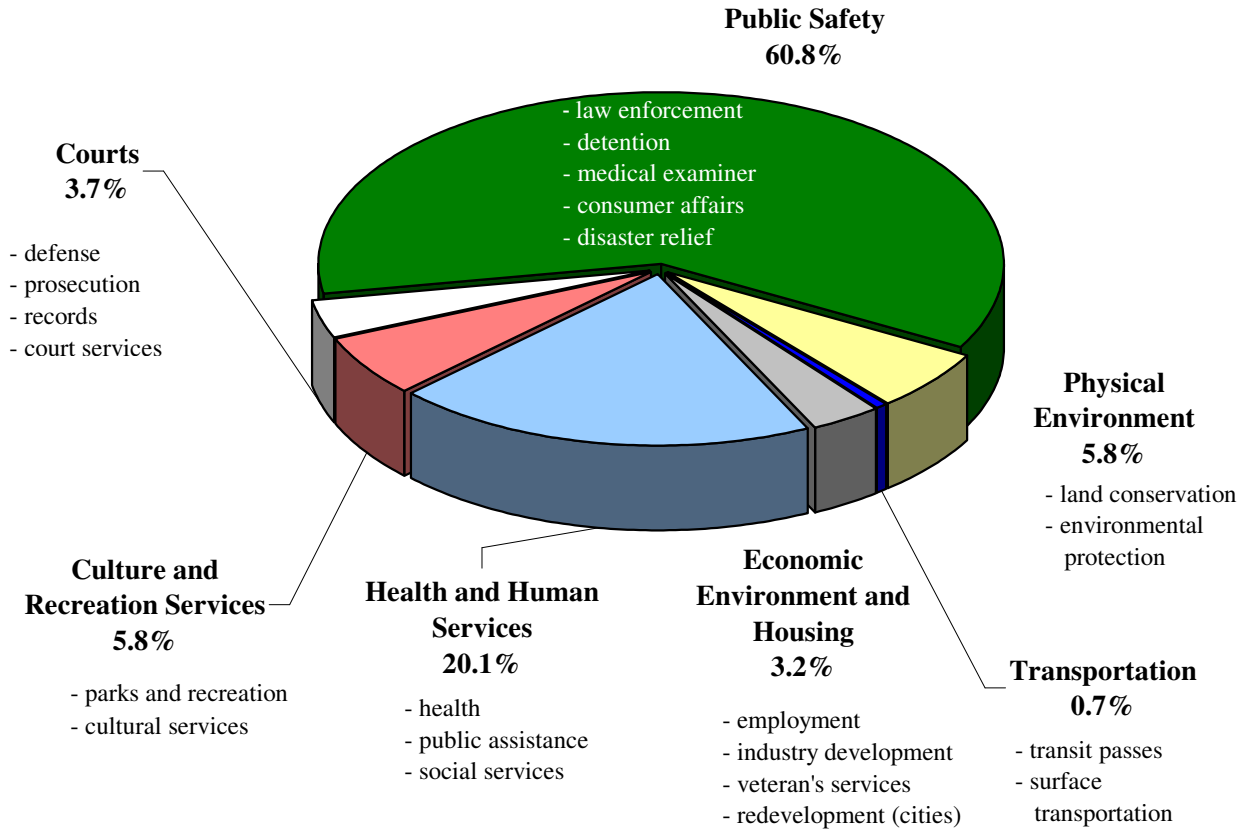


**Each 1% equals \$3.3 million.  
Total funding equals \$332.7 million.**

*Note: Transfers from this fund to other funds have been included in this presentation. They have been incorporated into the appropriate programs.*

**BUDGET BY PROGRAM  
COUNTYWIDE GENERAL FUND**

**Allocation of County Funds by Citizen Program:  
Countywide General Fund - FY 05**

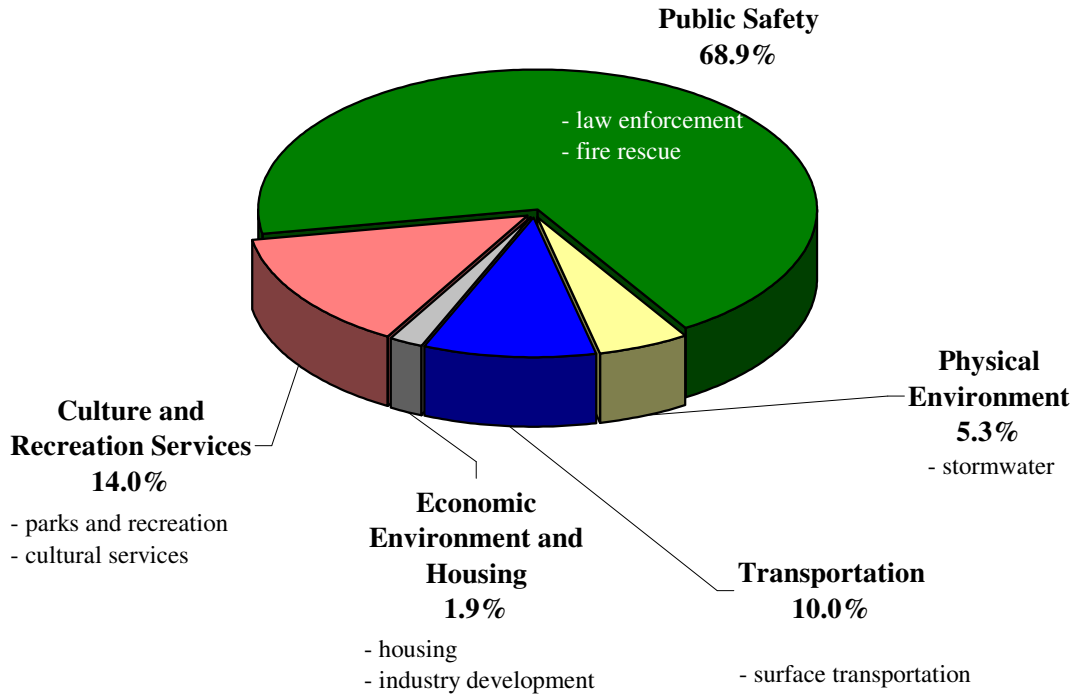


**Each 1% equals \$3.3 million.  
Total funding equals \$331.6 million.**

*Note: Transfers from this fund to other funds have been included in this presentation. They have been incorporated into the appropriate programs.*

**BUDGET BY PROGRAM  
UNINCORPORATED AREA GENERAL FUND**

**Allocation of County Funds by Citizen Program:  
Unincorporated Area General Fund - FY 04**

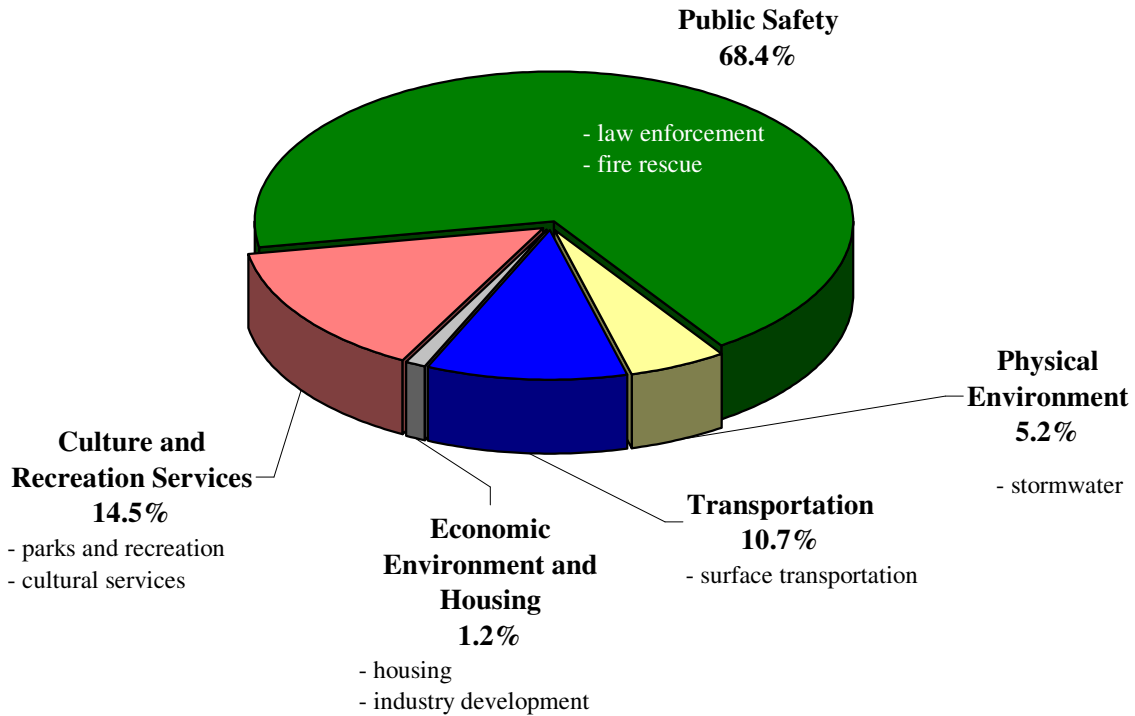


**Each 1% equals \$2.3 million.  
Total funding equals \$229.2  
million.**

*Note: Transfers from this fund to other funds have been included in this presentation. They have been incorporated into the appropriate programs.*

**BUDGET BY PROGRAM  
UNINCORPORATED AREA GENERAL FUND**

**Allocation of County Funds by Citizen Program:  
Unincorporated Area General Fund - FY 05**



**Each 1% equals \$2.4 million.  
Total funding equals \$244.1 million.**

*Note: Transfers from this fund to other funds have been included in this presentation. They have been incorporated into the appropriate programs.*

**BUDGET BY PROGRAM  
ALL FUNDS**

<b>Program</b>	<b>FY 02 Adopted</b>	<b>FY 03 Adopted</b>	<b>FY 04 Adopted</b>	<b>FY 05 Planned</b>
<b>Public Safety</b>				
Law Enforcement	126,832,335	139,518,709	153,958,178	165,275,308
Fire Rescue	65,827,886	71,268,607	72,434,048	79,096,355
Detention/Corrections	112,832,456	104,675,289	116,877,828	119,053,605
Public Safety Protective Inspections	11,322,634	12,251,604	15,076,983	16,722,291
Emergency & Disaster Relief Services	6,541,575	8,122,672	8,374,876	8,881,310
Ambulance & Rescue	98,638	0	0	0
Medical Examiner	2,720,958	4,268,046	4,076,032	13,389,538
Consumer Affairs	503,737	526,641	779,801	1,030,428
Other Public Safety	2,003,192	2,695,193	2,622,885	2,744,902
Subtotal	328,683,411	343,326,761	374,200,631	406,193,737
<b>Physical Environment</b>				
Physical Environment/Solid Waste	66,819,661	61,860,864	66,839,674	67,137,311
Water/Sewer Combination Services	101,795,454	115,225,841	167,640,141	184,802,589
Conservation & Resource Management	14,925,908	28,818,697	30,706,048	25,898,921
Flood Control	26,944,754	25,883,880	16,882,879	17,714,613
Other Physical Environment	787,902	324,466	327,777	339,550
Subtotal	211,273,679	232,113,748	282,396,519	295,892,984
<b>Transportation</b>				
Road & Street Facilities	100,680,575	125,104,659	134,817,133	111,993,868
Transport Transit Systems	742,960	1,017,960	1,673,524	1,701,524
Other Transportation	0	3,500,000	3,510,000	10,000
Subtotal	101,423,535	129,622,619	140,000,657	113,705,392
<b>Economic Environment</b>				
Economic Employment Opportunity	2,307,748	2,163,706	622,001	0
Industry Development	19,229,187	19,625,636	19,168,965	19,972,482
Veterans Services	314,296	327,035	349,926	378,598
Housing & Urban Development	25,838,323	23,641,281	30,878,141	30,719,775
Other Economic Environment	1,548,500	2,248,500	2,803,500	1,028,500
Subtotal	49,238,054	48,006,158	53,822,533	52,099,355
<b>Human Services</b>				
Health	115,723,512	111,154,204	115,391,768	117,636,199
Human Services Public Assistance	7,966,195	11,420,511	9,896,824	10,203,781
Other Human Services	65,203,071	75,934,126	79,967,850	88,253,503
Subtotal	188,892,778	198,508,841	205,256,442	216,093,483
<b>Culture/Recreation</b>				
Libraries	24,842,868	28,877,129	40,221,154	39,288,260
Parks & Recreation	37,641,819	46,360,294	58,945,402	53,262,699
Cultural Services	641,391	2,946,458	9,084,946	2,808,941
Special Recreation Facilities	9,402,987	9,321,211	9,906,017	10,042,973
Other Culture/Recreation	706,222	978,500	2,986,203	4,016,203
Subtotal	73,235,287	88,483,592	121,143,722	109,419,076
<b>Courts</b>				
Court-Related Services	31,171,800	34,765,949	34,933,224	19,766,639
Subtotal	31,171,800	34,765,949	34,933,224	19,766,639
<b>Total Citizen Programs</b>	<b>\$983,918,544</b>	<b>\$1,074,827,668</b>	<b>\$1,211,753,728</b>	<b>\$1,213,170,666</b>

**BUDGET BY PROGRAM  
ALL FUNDS**

Program	FY 02 Adopted	FY 03 Adopted	FY 04 Adopted	FY 05 Planned
<b>General Government Services</b>				
Legislative	\$1,886,581	\$1,988,133	\$2,448,323	\$2,644,721
Executive	4,079,847	3,916,333	4,636,409	4,868,000
Financial & Administrative	132,448,621	147,952,905	149,523,667	150,361,932
Legal Counsel	7,542,067	8,281,850	9,027,396	9,738,292
Comprehensive Planning	15,057,771	17,014,001	18,316,114	19,649,268
General Government Debt Service	117,824,360	120,234,070	125,498,719	83,491,091
Other General Government	130,879,558	135,140,357	153,973,887	159,856,426
Subtotal	409,718,805	434,527,649	463,424,515	430,609,730
<b>Nonexpenditure Disbursements</b>				
Transfers	601,367,139	687,821,260	695,096,584	724,150,790
Reserves & Refunds	491,865,036	524,307,293	541,535,369	559,042,592
Subtotal	1,093,232,175	1,212,128,553	1,236,631,953	1,283,193,382
<b>Other Nonoperating Costs</b>				
Other Nonoperating	9,550,000	12,542,500	15,681,982	13,778,067
Other Uses/Debt Service	37,426,206	36,852,606	32,730,167	32,134,509
Subtotal	46,976,206	49,395,106	48,412,149	45,912,576
<b>Grand Total</b>	<b>\$2,533,845,730</b>	<b>\$2,770,878,976</b>	<b>\$2,960,222,345</b>	<b>\$2,972,886,354</b>

The categories used in this schedule are defined by the State of Florida in the State Uniform Accounting System Manual

Note: In FY 00 the County implemented an all years budget process for capital projects. This means that beginning in FY 00 the current year's budget will only reflect changes in funding, such as additional funds being added to a project budget or unneeded funds being subtracted. Prior year funding will remain with the project until completion and will not need to be reappropriated every year.

**BUDGET BY PROGRAM  
COUNTYWIDE GENERAL FUND**

Program	FY 02 Adopted	FY 03 Adopted	FY 04 Adopted	FY 05 Planned
<b>Public Safety</b>				
Law Enforcement	57,776,139	62,561,569	67,822,699	76,245,725
Fire Rescue	8,500	8,500	8,500	8,500
Detention/Corrections	93,535,456	103,250,340	117,209,828	119,553,605
Public Safety Protective Inspections	937,635	40,000	0	0
Emergency & Disaster Relief Services	1,102,344	1,185,448	1,355,748	1,464,396
Medical Examiner	2,166,087	2,907,767	3,128,616	3,297,166
Consumer Affairs	503,737	526,641	779,801	1,030,428
Subtotal	156,029,898	170,480,265	190,305,192	201,599,820
<b>Physical Environment</b>				
Water/Sewer Combination Services	47,600	47,600	544,000	544,000
Conservation & Resource Management	13,490,801	15,011,161	17,187,935	18,676,710
Subtotal	13,538,401	15,058,761	17,731,935	19,220,710
<b>Transportation</b>				
Road & Street Facilities	20,006,814	10,917,439	4,626,000	2,151,000
Transport Transit Systems	105,000	105,000	125,000	125,000
Subtotal	20,111,814	11,022,439	4,751,000	2,276,000
<b>Economic Environment</b>				
Economic Employment Opportunity	2,307,748	2,163,706	622,001	0
Industry Development	8,223,949	8,592,694	9,243,924	10,000,816
Veterans Services	314,296	327,035	349,926	378,598
Other Economic Environment	198,500	198,500	353,500	178,500
Subtotal	11,044,493	11,281,935	10,569,351	10,557,914
<b>Human Services</b>				
Health	13,136,032	15,668,392	20,103,875	19,482,963
Human Services Public Assistance	6,439,024	8,768,340	8,108,761	8,415,718
Other Human Services	28,303,327	29,182,193	35,947,754	38,708,261
Subtotal	47,878,383	53,618,925	64,160,390	66,606,942
<b>Culture/Recreation</b>				
Parks & Recreation	11,381,659	11,596,740	15,698,827	13,932,824
Cultural Services	641,391	650,366	1,884,946	1,258,941
Special Recreation Facilities	3,500,000	3,252,371	3,669,591	3,807,504
Other Culture/Recreation	9,500	9,500	111,760	161,760
Subtotal	15,532,550	15,508,977	21,365,124	19,161,029
<b>Courts</b>				
Court-Related Services	22,745,272	23,756,149	23,792,581	12,193,762
Subtotal	22,745,272	23,756,149	23,792,581	12,193,762
<b>Total Citizen Programs</b>	<b>\$286,880,811</b>	<b>\$300,727,451</b>	<b>\$332,675,573</b>	<b>\$331,616,177</b>

**BUDGET BY PROGRAM  
COUNTYWIDE GENERAL FUND**

Program	FY 02 Adopted	FY 03 Adopted	FY 04 Adopted	FY 05 Planned
<b>General Government Services</b>				
Legislative	\$1,886,581	\$1,988,133	\$2,448,323	\$2,644,721
Executive	3,741,656	3,764,696	4,270,658	4,476,811
Financial & Administrative	59,279,282	76,291,830	71,770,088	69,132,948
Legal Counsel	7,105,390	7,806,254	8,524,955	9,194,345
Comprehensive Planning	5,275,094	5,084,491	5,464,208	5,995,359
Other General Government	39,328,263	30,284,259	38,153,245	36,763,669
Subtotal	116,616,266	125,219,663	130,631,477	128,207,853
<b>Nonexpenditure Disbursements</b>				
Intrafund Transfers	4,764,500	9,255,458	10,643,172	10,397,375
Reserves & Refunds	20,427,527	35,817,405	44,560,249	58,732,978
Subtotal	25,192,027	45,072,863	55,203,421	69,130,353
<b>Grand Total</b>	<b>\$428,689,104</b>	<b>\$471,019,977</b>	<b>\$518,510,471</b>	<b>\$528,954,383</b>

**BUDGET BY PROGRAM**  
**UNINCORPORATED AREA GENERAL FUND**

Program	FY 02 Adopted	FY 03 Adopted	FY 04 Adopted	FY 05 Planned
<b>Public Safety</b>				
Law Enforcement	67,165,952	75,310,652	83,135,697	86,269,169
Fire Rescue	60,877,923	60,771,107	70,012,548	75,448,855
Public Safety Protective Inspections	208,625	214,009	627,515	827,567
Emergency & Disaster Relief Services	1,309,220	1,537,687	1,701,743	1,813,210
Other Public Safety	1,818,192	2,510,193	2,377,885	2,499,302
Subtotal	131,379,912	140,343,648	157,855,388	166,858,103
<b>Physical Environment</b>				
Water/Sewer Combination Services	25,200	26,740	34,247	12,194
Conservation & Resource Management	0	0	59,546	64,403
Flood Control	10,561,260	10,767,716	11,903,957	12,502,726
Other Physical Environment	546,762	50,135	103,868	136,876
Subtotal	11,133,222	10,844,591	12,101,618	12,716,199
<b>Transportation</b>				
Road & Street Facilities	15,843,828	18,425,836	22,835,266	26,202,986
Subtotal	15,843,828	18,425,836	22,835,266	26,202,986
<b>Economic Environment</b>				
Industry Development	1,100,000	1,100,000	1,000,000	1,000,000
Housing & Urban Development	408,351	356,623	920,758	986,510
Other Economic Environment	1,350,000	2,050,000	2,450,000	850,000
Subtotal	2,858,351	3,506,623	4,370,758	2,836,510
<b>Culture/Recreation</b>				
Parks & Recreation	23,250,522	25,010,259	31,133,677	34,587,549
Other Culture/Recreation	696,722	478,092	874,443	874,443
Subtotal	23,947,244	25,488,351	32,008,120	35,461,992
<b>Total Citizen Programs</b>	<b>\$185,162,557</b>	<b>\$198,609,049</b>	<b>\$229,171,150</b>	<b>\$244,075,790</b>
<b>General Government Services</b>				
Financial & Administrative	9,715,240	11,339,455	11,699,710	12,035,492
Comprehensive Planning	8,262,329	9,828,852	10,439,721	11,232,491
Other General Government	6,190,331	8,579,240	9,402,604	8,758,661
Subtotal	24,167,900	29,747,547	31,542,035	32,026,644
<b>Nonexpenditure Disbursements</b>				
Intrafund Transfers	6,979,000	4,902,673	5,975,520	5,545,810
Reserves & Refunds	15,387,997	17,222,330	25,808,462	30,078,145
Subtotal	22,366,997	22,125,003	31,783,982	35,623,955
<b>Grand Total</b>	<b>\$231,697,454</b>	<b>\$250,481,599</b>	<b>\$292,497,167</b>	<b>\$311,726,389</b>