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.

The first chart provides an overview across all funding sources. While it portrays 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 relies 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.

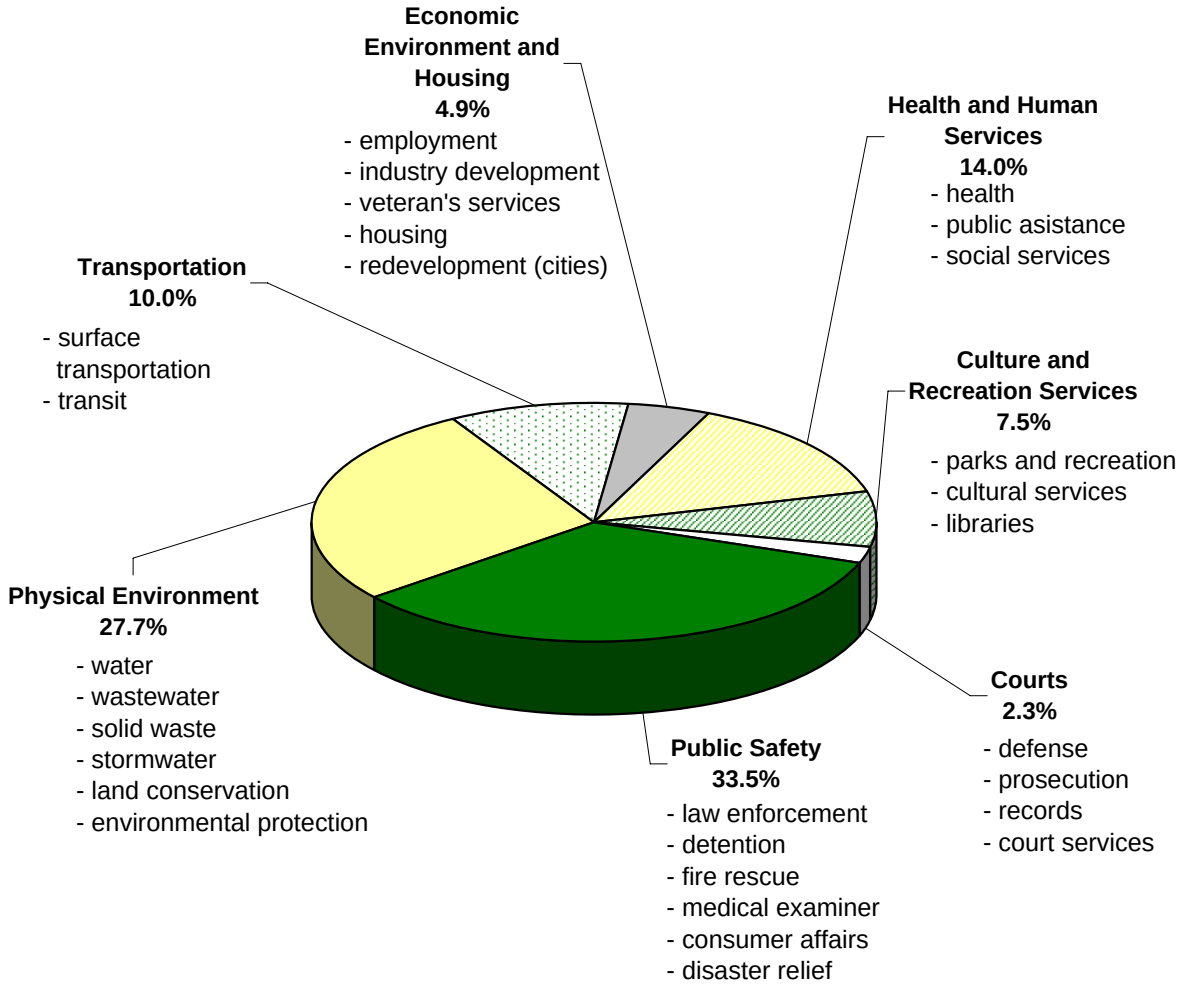
All charts also exclude administrative or "general government" costs. Some of these costs are legally required while others are discretionary. Legal requirements include the commission paid to the Tax Collector for collecting County taxes, County Commissioners' salaries, the Property Appraiser's budget 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 10.0% allocation to transportation in the **All Funds – FY 07** chart by one percentage point to 11.0% would require an added $16.3 million increase in transportation funding. A $16.3 million shift to transportation in the **Unincorporated Area General Fund** would require a 5.1 percentage point shift in priorities from one or more other program areas to transportation because each percentage point shift in that fund equals about $3.2 million.

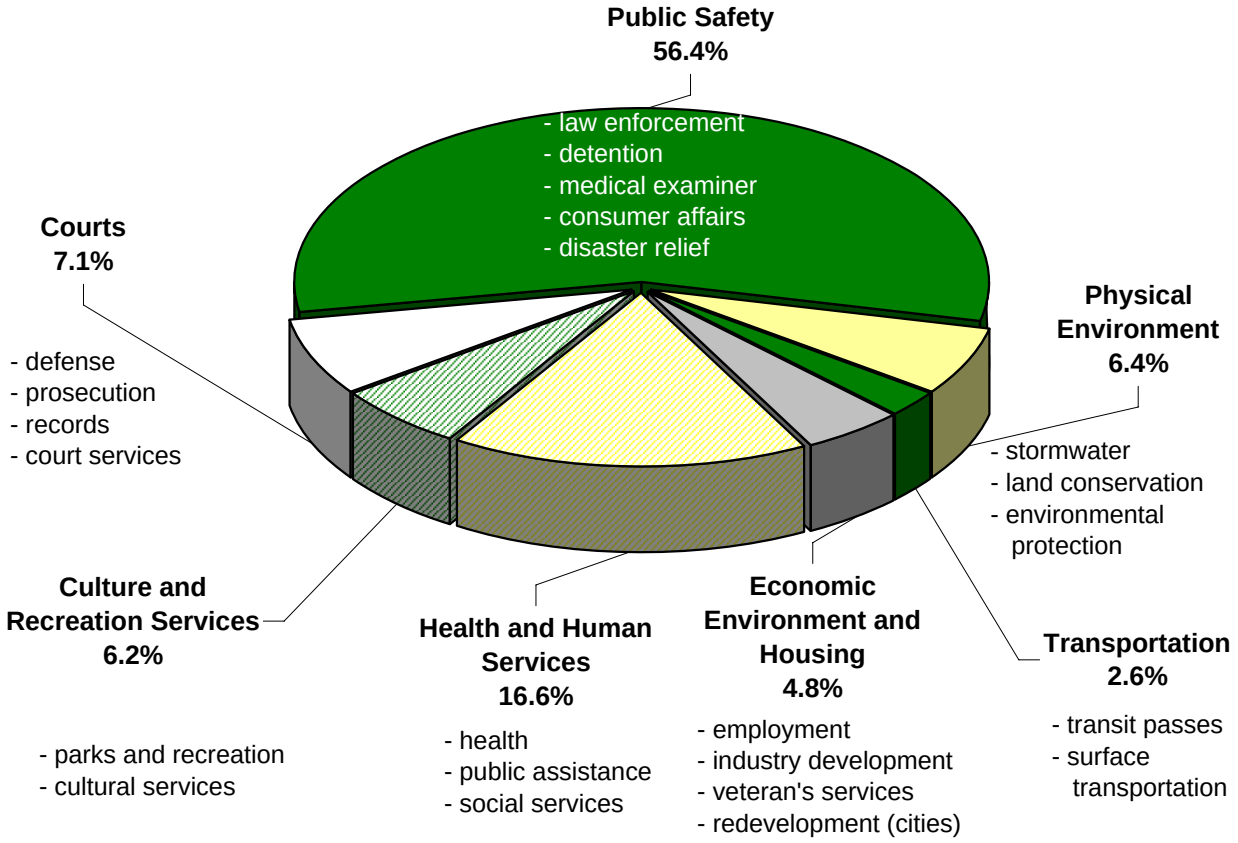
Allocation of County Funds by Citizen Program: All Funds - FY 07



Each 1% equals $16.3 million.
Total funding equals $1,629.7 million.

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

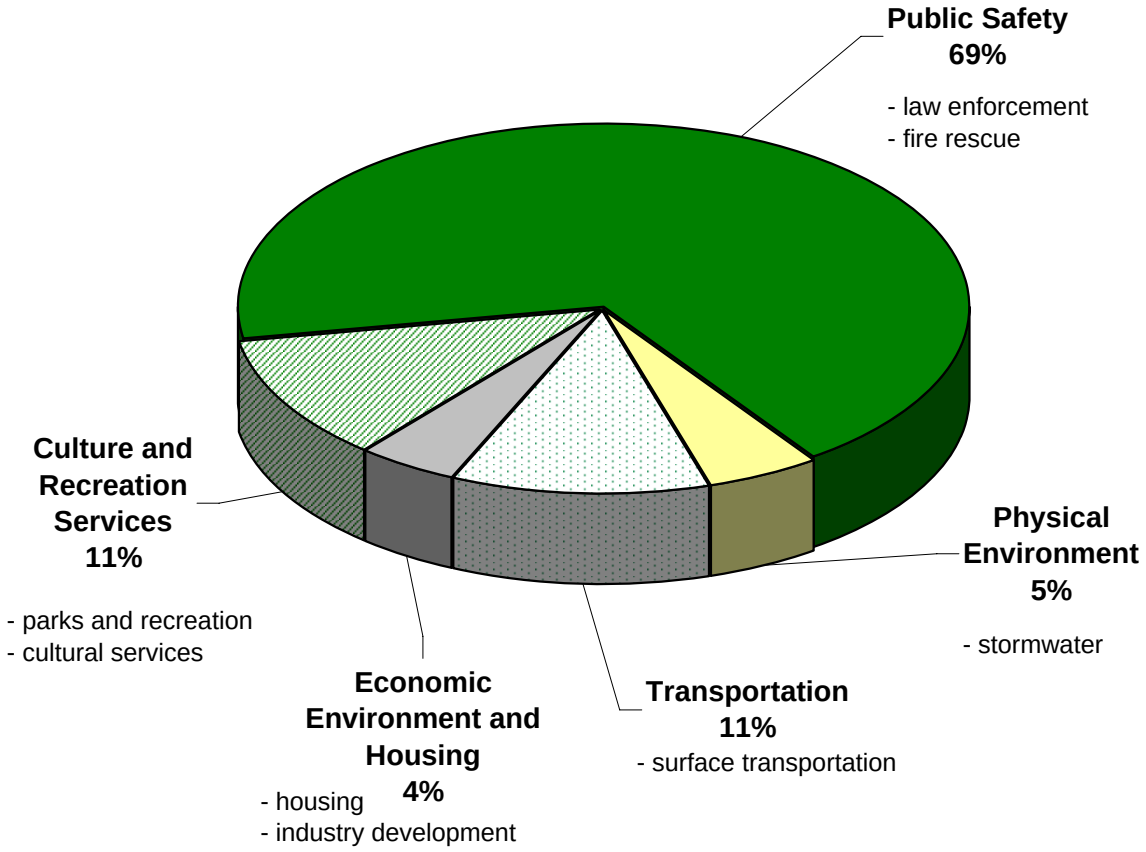
Allocation of County Funds by Citizen Program: Countywide General Fund - FY 07



Each 1% equals $4.4 million.
Total funding equals $444.4 million.

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

Allocation of County Funds by Citizen Program: Unincorporated Area General Fund - FY 07



Each 1% equals $3.4 million. Total funding equals $336.5 million.

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

BUDGET BY PROGRAM
ALL FUNDS

Program	FY 04 Adopted	FY 05 Adopted	FY 06 Adopted	FY 07 Adopted
Public Safety				
Law Enforcement	153,958,178	167,996,306	184,650,566	204,835,961
Fire Rescue	72,434,048	82,805,724	98,873,563	117,563,772
Detention/Corrections	116,877,828	117,409,128	176,401,741	179,961,286
Public Safety Protective Inspections	15,076,983	17,847,818	22,671,104	22,939,562
Emergency & Disaster Relief Services	8,374,876	8,994,610	10,414,188	1,770,440
Medical Examiner	4,076,032	12,797,999	3,560,171	4,171,252
Consumer Affairs	779,801	1,009,134	1,102,586	1,165,285
Other Public Safety	2,622,885	3,529,434	4,125,535	13,476,693
Subtotal	374,200,631	412,390,153	501,799,454	545,884,251
Physical Environment				
Physical Environment/Solid Waste	66,839,674	68,725,892	122,206,280	75,489,497
Water/Sewer Combination Services	167,640,141	217,386,776	224,861,169	318,665,381
Conservation & Resource Management	30,706,048	27,110,880	30,538,578	34,371,661
Flood Control	16,882,879	19,620,988	21,082,607	23,264,780
Other Physical Environment	327,777	335,066	315,498	330,660
Subtotal	282,396,519	333,179,602	399,004,132	452,121,979
Transportation				
Road & Street Facilities	134,641,133	118,701,993	128,006,226	161,253,522
Transport Transit Systems	1,673,524	1,476,524	475,877	1,025,811
Other Transportation	3,510,000	10,000	252,836	1,312,836
Subtotal	139,824,657	120,188,517	128,734,939	163,592,169
Economic Environment				
Economic Employment Opportunity	622,001	0	0	0
Industry Development	19,168,965	21,828,982	25,447,267	36,192,398
Veterans Services	349,926	352,352	1,414,800	1,431,991
Housing & Urban Development	30,878,141	30,315,647	31,022,128	33,264,731
Other Economic Environment	2,803,500	3,078,500	3,513,500	9,382,496
Subtotal	53,822,533	55,575,481	61,397,695	80,271,616
Human Services				
Health	115,391,768	123,279,389	122,106,395	124,752,288
Mental Health	0	0	2,211,129	2,479,842
Human Services Public Assistance	9,896,824	10,571,710	9,837,676	10,386,701
Other Human Services	79,967,850	85,486,284	84,011,592	90,151,360
Subtotal	205,256,442	219,337,383	218,166,792	227,770,191
Culture/Recreation				
Libraries	40,221,154	40,179,459	37,625,068	40,568,069
Parks & Recreation	58,945,402	69,314,422	59,787,438	71,500,329
Cultural Services	9,084,946	3,883,941	1,656,804	1,687,980
Special Recreation Facilities	9,906,017	7,548,515	6,670,921	6,832,680
Other Culture/Recreation	2,986,203	4,248,165	16,823,110	1,378,947
Subtotal	121,143,722	125,174,502	122,563,341	121,968,005
Courts				
Court-Related Services	45,824,261	31,735,825	42,333,060	38,103,657
Subtotal	45,824,261	31,735,825	42,333,060	38,103,657
Total Citizen Programs	**$1,222,468,765**	**$1,297,581,463**	**$1,473,999,413**	**$1,629,711,868**

BUDGET BY PROGRAM
ALL FUNDS

Program	FY 04 Adopted	FY 05 Adopted	FY 06 Adopted	FY 07 Adopted
General Government Services				
Legislative	$2,448,323	$2,811,231	$2,862,067	$2,920,962
Executive	4,636,409	4,377,088	5,988,706	6,444,313
Financial & Administrative	138,808,630	148,496,471	172,874,458	179,504,245
Legal Counsel	9,027,396	9,547,615	9,633,945	10,354,475
Comprehensive Planning	18,316,114	19,284,800	21,559,635	23,337,386
General Government Debt Service	125,498,719	52,651,728	121,648,577	127,509,483
Other General Government	153,973,887	163,498,927	176,652,057	194,676,069
Subtotal	452,709,478	400,667,860	511,219,445	544,746,933
Nonexpenditure Disbursements				
Transfers	695,096,584	757,734,204	879,098,709	894,226,077
Reserves & Refunds	541,535,369	447,925,202	539,823,054	692,198,694
Subtotal	1,236,631,953	1,205,659,406	1,418,921,763	1,586,424,771
Other Nonoperating Costs				
Other Nonoperating	15,681,982	14,165,566	16,694,030	60,772,337
Other Uses/Debt Service	32,730,167	32,134,509	28,933,073	120,000
Subtotal	48,412,149	46,300,075	45,627,103	60,892,337
Grand Total	**$2,960,222,345**	**$2,950,208,804**	**$3,449,767,724**	**$3,821,775,909**

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 04 Adopted	FY 05 Adopted	FY 06 Adopted	FY 07 Adopted
Public Safety				
Law Enforcement	$67,822,699	$79,827,730	$87,519,451	$97,206,594
Fire Rescue	8,500	8,500	8,500	8,500
Detention/Corrections	117,209,828	117,315,502	122,731,127	*145,356,987*
Public Safety Protective Inspections	0	0	1,266,264	1,373,026
Emergency & Disaster Relief Services	1,355,748	1,435,082	1,531,209	1,399,957
Medical Examiner	3,128,616	3,674,999	3,555,171	4,171,252
Consumer Affairs	779,801	1,009,134	1,102,586	1,165,285
Other Public Safety	0	0	0	0
Subtotal	190,305,192	203,270,947	217,714,308	250,681,601
Physical Environment				
Water/Sewer Combination Services	544,000	1,134,972	1,441,452	884,606
Conservation & Resource Management	17,187,935	19,476,122	23,609,788	27,400,050
Subtotal	17,731,935	20,611,094	25,051,240	28,284,656
Transportation				
Road & Street Facilities	4,626,000	2,000,000	2,000,000	11,244,004
Transport Transit Systems	125,000	125,000	125,000	179,000
Subtotal	4,751,000	2,125,000	2,125,000	11,423,004
Economic Environment				
Economic Employment Opportunity	622,001	0	0	
Industry Development	9,243,924	10,722,192	12,920,931	20,654,367
Veterans Services	349,926	352,352	414,800	431,991
Other Economic Environment	353,500	328,500	213,500	213,500
Subtotal	10,569,351	11,403,044	13,549,231	21,299,858
Human Services				
Health	18,679,542	20,525,744	24,316,106	10,995,376
Mental Health	0	0	2,085,990	2,352,657
Human Services Public Assistance	8,108,761	9,458,647	9,080,806	9,267,456
Other Human Services	37,372,087	41,167,752	42,593,137	51,048,766
Subtotal	64,160,390	71,152,143	78,076,039	73,664,255
Culture/Recreation				
Parks & Recreation	15,698,827	20,141,687	21,527,920	23,126,003
Cultural Services	1,884,946	2,333,941	1,816,294	1,896,017
Special Recreation Facilities	3,669,591	1,292,308	1,920,921	2,072,680
Other Culture/Recreation	111,760	1,862,143	514,167	404,504
Subtotal	21,365,124	25,630,079	25,779,302	27,499,204
Courts				
Court-Related Services	23,792,581	24,135,569	30,410,586	31,579,971
Subtotal	23,792,581	24,135,569	30,410,586	31,579,971
Total Citizen Programs	**$332,675,573**	**$358,327,876**	**$392,705,706**	**$444,432,549**

BUDGET BY PROGRAM
COUNTYWIDE GENERAL FUND

Program	FY 04 Adopted	FY 05 Adopted	FY 06 Adopted	FY 07 Adopted
General Government Services				
Legislative	$2,448,323	$2,811,231	$2,862,067	$2,920,962
Executive	4,270,658	4,004,470	5,577,989	6,006,525
Financial & Administrative	71,770,088	81,484,149	94,404,744	97,490,064
Legal Counsel	8,524,955	9,055,294	9,633,945	10,354,475
Comprehensive Planning	5,464,208	5,565,375	5,720,926	6,008,380
Other General Government	38,153,245	40,954,212	45,259,588	49,827,774
Subtotal	130,631,477	143,874,731	163,459,259	172,608,180
Nonexpenditure Disbursements				
Intrafund Transfers	10,643,172	0	0	**0**
Reserves & Refunds	44,560,249	33,468,874	45,178,925	**69,847,878**
Subtotal	55,203,421	33,468,874	45,178,925	69,847,878
Grand Total	**$518,510,471**	**$535,671,481**	**$601,343,890**	**$686,888,607**

BUDGET BY PROGRAM
UNINCORPORATED AREA GENERAL FUND

Program	FY 04 Adopted	FY 05 Adopted	FY 06 Adopted	FY 07 Adopted
Public Safety				
Law Enforcement	$83,135,697	$86,130,177	94,991,242	105,886,034
Fire Rescue	70,012,548	78,638,224	96,372,715	115,300,272
Public Safety Protective Inspections	627,515	872,026	782,618	694,496
Emergency & Disaster Relief Services	1,701,743	1,803,428	1,887,251	233,626
Other Public Safety	2,377,885	2,804,434	4,125,535	7,057,653
Subtotal	157,855,388	170,248,289	198,159,361	229,172,081
Physical Environment				
Water/Sewer Combination Services	34,247	56,093	92,000	96,100
Conservation & Resource Management	59,546	62,330	125,744	137,053
Flood Control	11,903,957	14,352,060	15,921,414	16,712,865
Other Physical Environment	103,868	99,320	33,287	59,456
Subtotal	12,101,618	14,569,803	16,172,445	17,005,474
Transportation				
Road & Street Facilities	22,835,266	24,581,141	32,726,109	37,740,155
Subtotal	22,835,266	24,581,141	32,726,109	37,740,155
Economic Environment				
Industry Development	1,000,000	1,000,000	1,150,000	3,650,000
Veterans Services	0	0	1,000,000	1,000,000
Housing & Urban Development	920,758	801,836	609,275	1,139,771
Other Economic Environment	2,450,000	2,750,000	3,300,000	9,168,996
Subtotal	4,370,758	4,551,836	6,059,275	14,958,767
Culture/Recreation				
Parks & Recreation	31,133,677	35,814,365	35,940,411	36,612,779
Other Culture/Recreation	874,443	874,443	974,443	974,443
Subtotal	32,008,120	36,688,808	36,914,854	37,587,222
Courts				
Court-Related Services	0	0	10,000	10,000
Subtotal	0	0	10,000	10,000
Total Citizen Programs	**$229,171,150**	**$250,639,877**	**$290,042,044**	**$336,473,699**
General Government Services				
Executive	0	0	65,064	72,691
Financial & Administrative	11,699,710	12,770,615	17,929,792	11,133,145
Comprehensive Planning	10,439,721	11,188,903	12,959,205	14,079,210
Other General Government	9,402,604	9,321,153	8,424,715	8,103,974
Subtotal	31,542,035	33,280,671	39,378,776	33,389,020
Nonexpenditure Disbursements				
Transfers	5,975,520	0	0	0
Reserves & Refunds	25,808,462	19,272,514	37,029,347	62,243,907
Subtotal	31,783,982	19,272,514	37,029,347	62,243,907
Grand Total	**$292,497,167**	**$303,193,062**	**$366,450,167**	**$432,106,626**