

## 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.

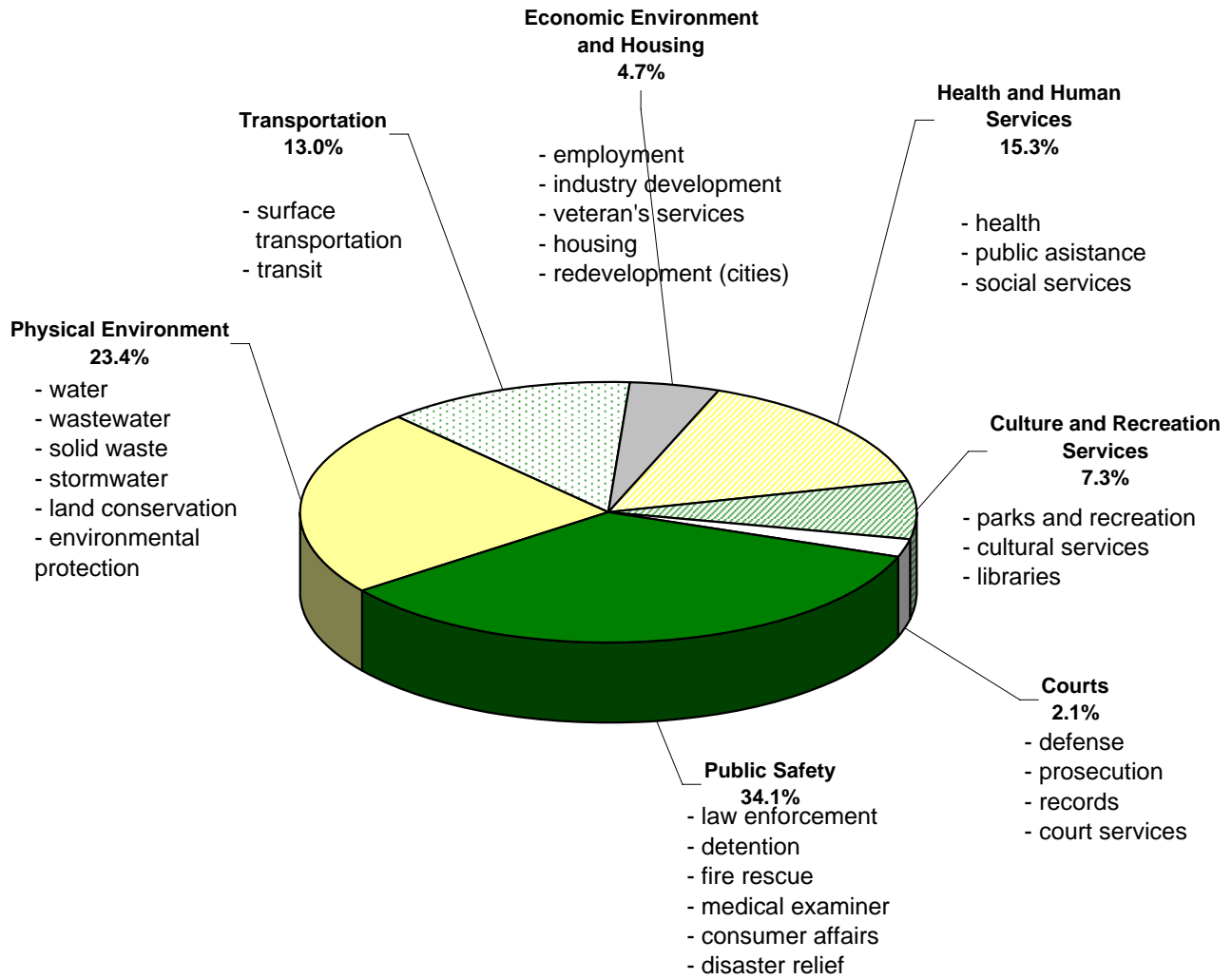
The presentation in these charts is not intended to suggest that changes cannot be made in administrative (general government) areas of the budget, but such changes may impact the delivery of numerous direct services in other program areas. For example, a reduction in the allocation of funding to financial 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 13.0% allocation to transportation in the **All Funds – FY 08** chart by one percentage point to 14.0% would require an added \$16.5 million increase in transportation funding. A \$16.5 million shift to transportation in the **Unincorporated Area General Fund** would require a 5.9 percentage point shift in priorities from one or more other program areas to transportation because each percentage point shift in that fund equals about \$2.8 million.

**BUDGET BY PROGRAM  
ALL FUNDS**

**Allocation of County Funds by Citizen Program:  
All Funds - FY 08**

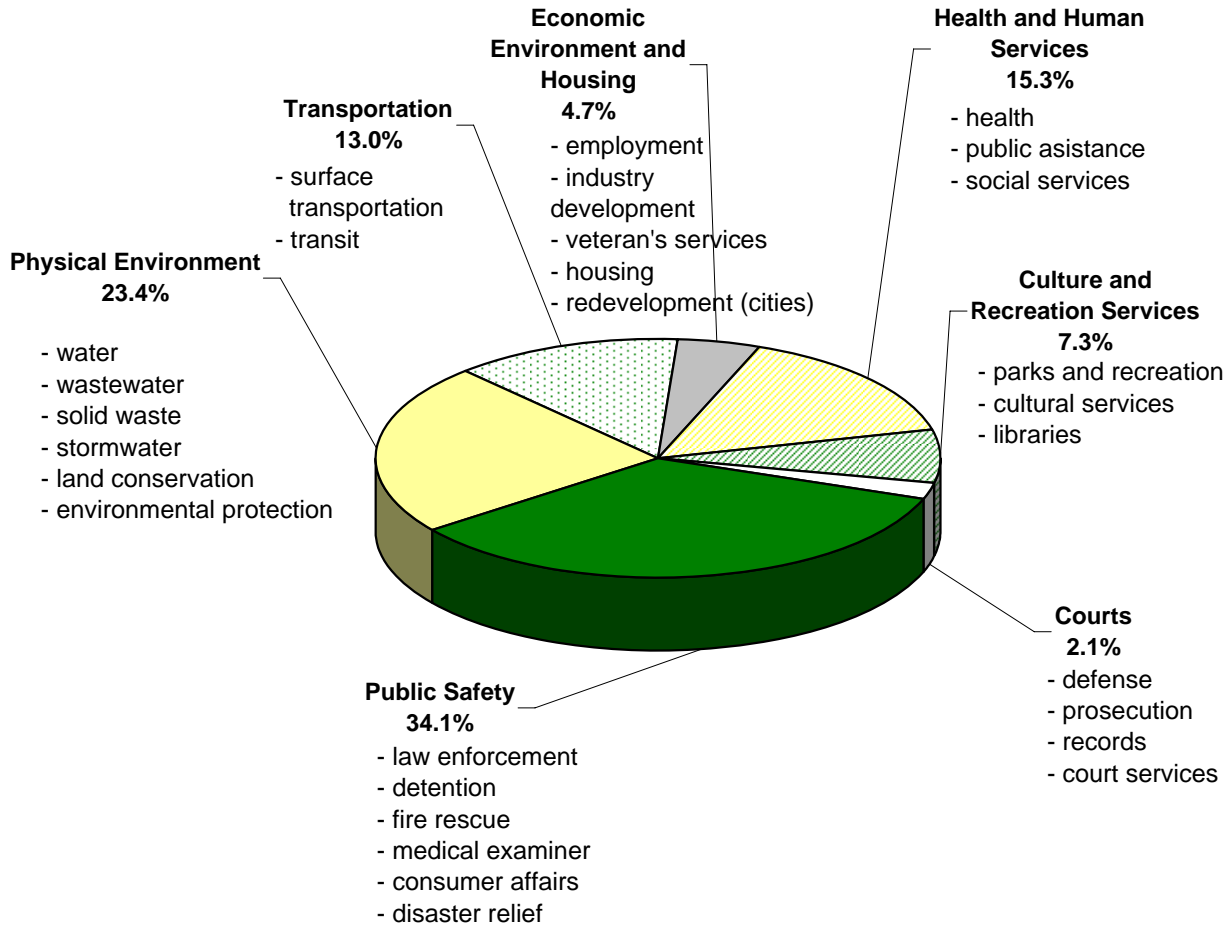


**Each 1% equals \$16.5 million  
Total funding equals \$1,653.5 billion**

*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 09**

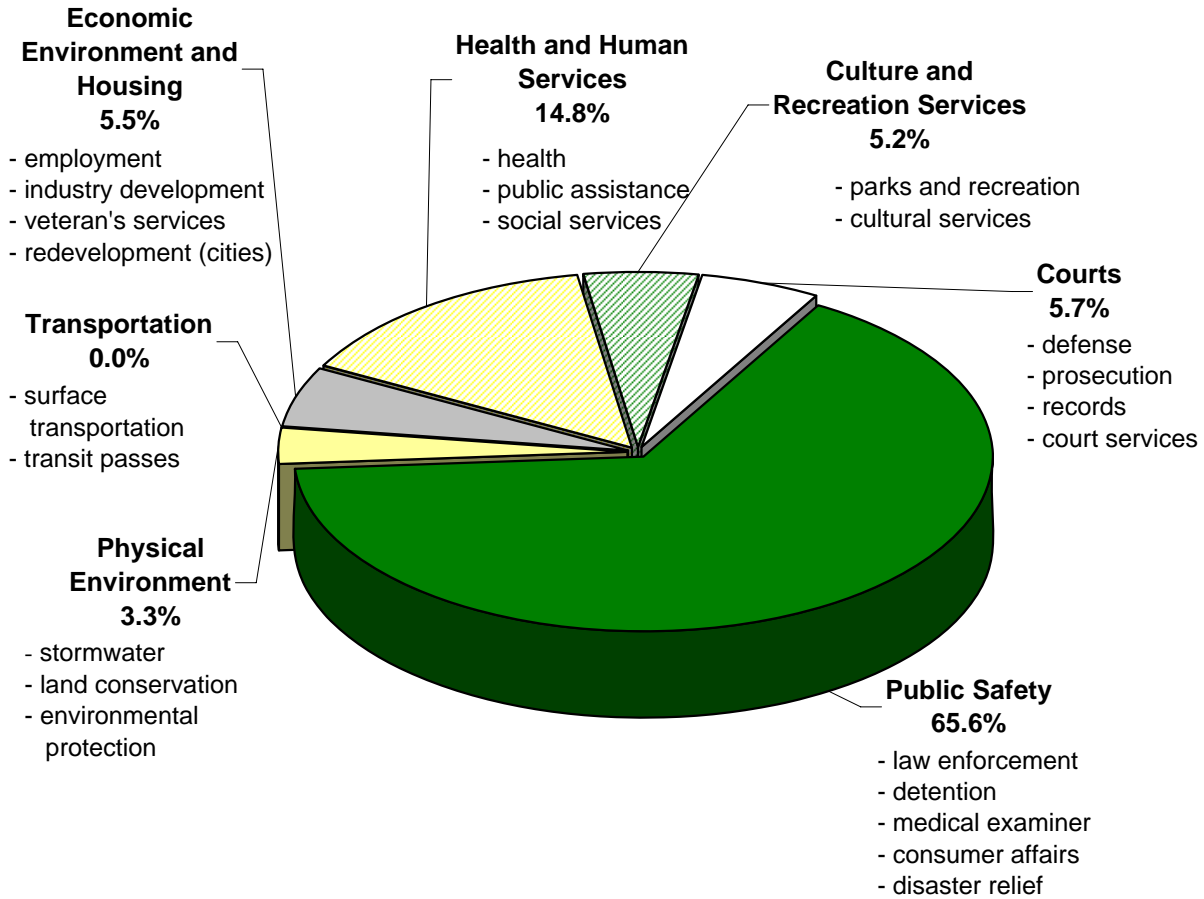


**Each 1% equals \$16.0 million  
Total funding equals \$1,604.1 billion**

*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 08**

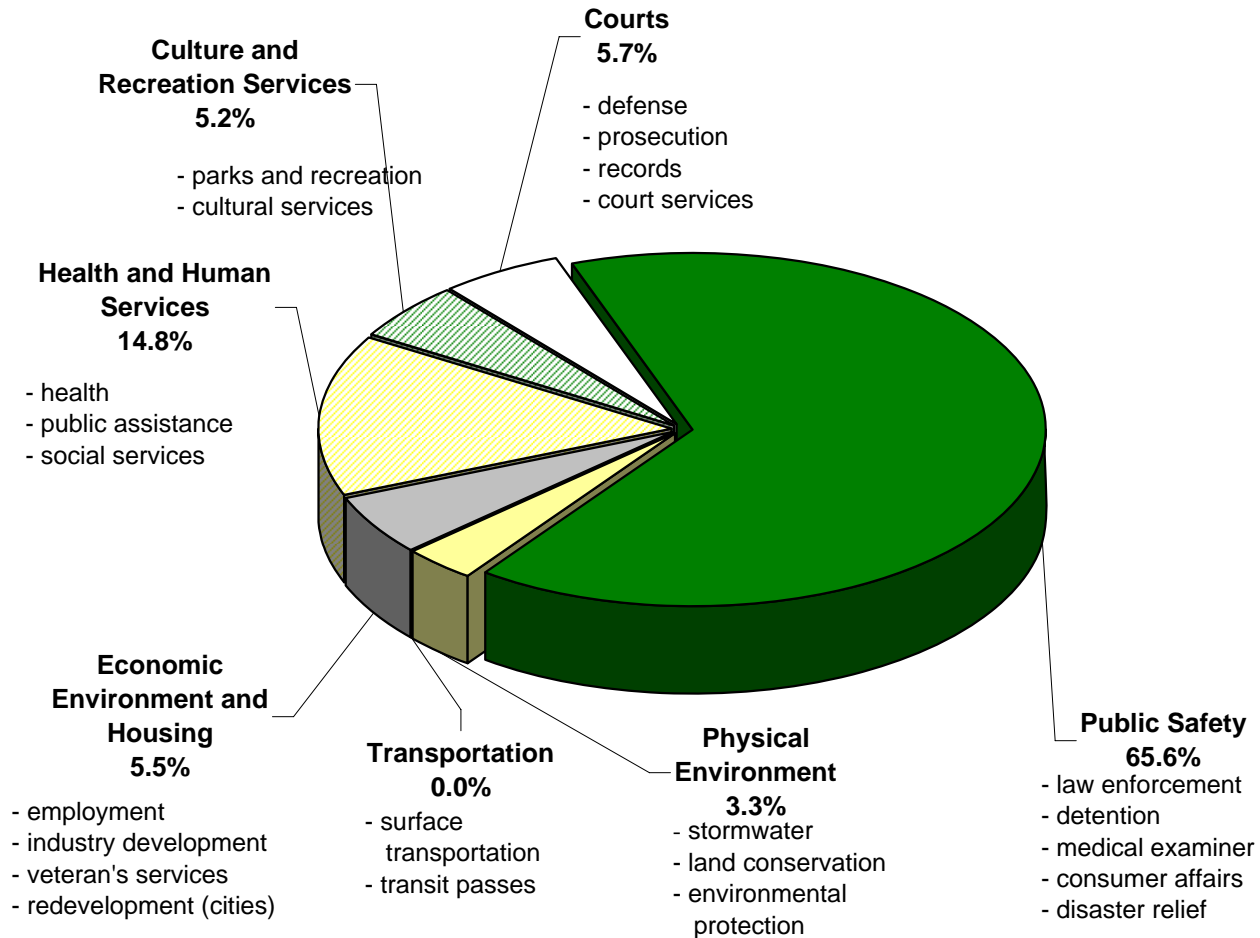


**Each 1% equals \$4.0 million  
Total funding equals \$397.4 million**

*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 09**

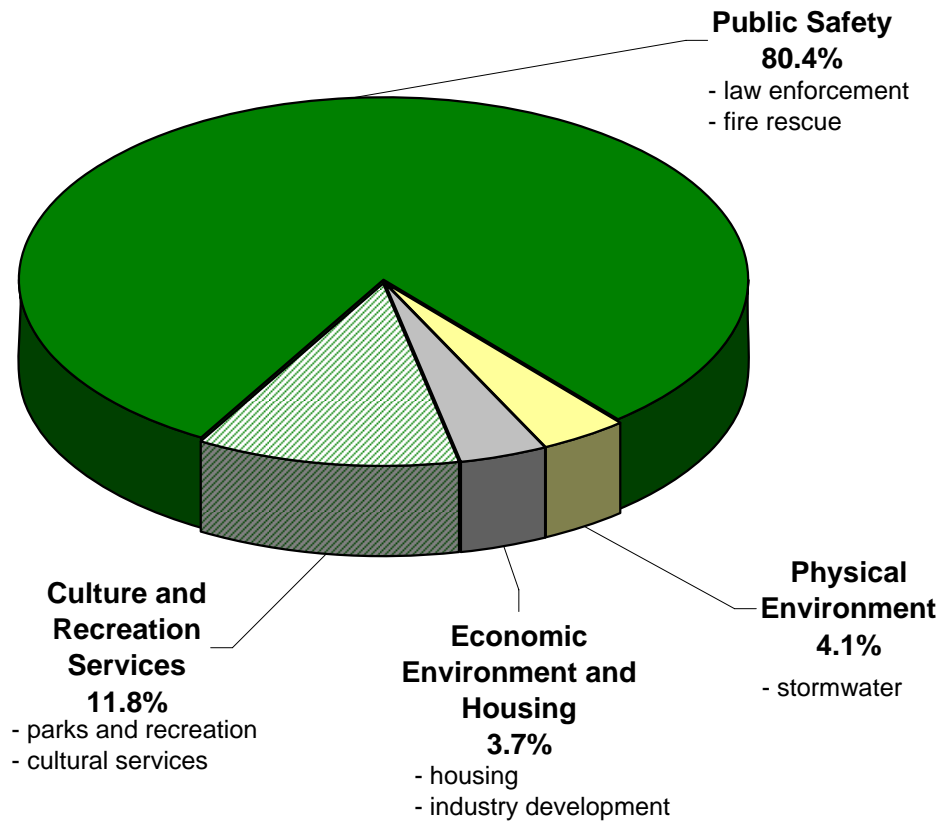


**Each 1% equals \$4.2 million  
Total funding equals \$417.2 million**

*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 08**

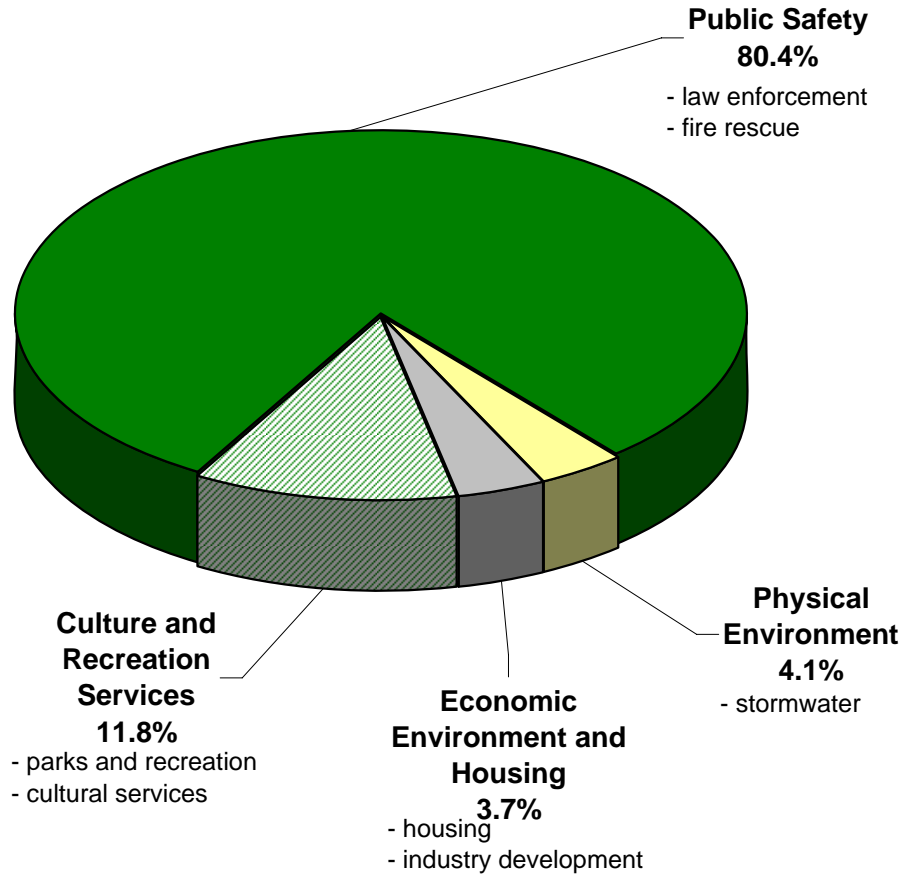


**Each 1% equals \$2.8 million  
Total funding equals \$282.5 million**

*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 09**



**Each 1% equals \$2.9 million  
Total funding equals \$292.9 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 06 Adopted</b>	<b>FY 07 Adopted</b>	<b>FY 08 Adopted</b>	<b>FY 09 Planned</b>
<b>Public Safety</b>				
Law Enforcement	184,650,566	204,835,961	210,010,603	223,471,399
Fire Rescue	98,873,563	117,563,772	125,816,046	123,708,032
Detention/Corrections	176,401,741	179,961,286	183,527,726	163,731,872
Public Safety Protective Inspections	22,671,104	22,939,562	24,814,251	25,544,301
Emergency & Disaster Relief Services	10,414,188	1,770,440	4,027,592	4,527,513
Medical Examiner	3,560,171	4,171,252	4,611,937	4,551,976
Consumer Affairs	1,102,586	1,165,285	1,107,969	1,167,031
Other Public Safety	4,125,535	13,476,693	9,391,990	9,048,401
Subtotal	501,799,454	545,884,251	563,308,114	555,750,525
<b>Physical Environment</b>				
Physical Environment/Solid Waste	122,206,280	75,489,497	92,647,763	114,616,066
Water/Sewer Combination Services	224,861,169	318,665,381	226,237,759	294,419,772
Conservation & Resource Management	30,573,578	34,371,661	34,962,516	36,436,655
Flood Control	21,082,607	23,264,780	32,110,227	29,804,605
Other Physical Environment	315,498	330,660	367,701	376,183
Subtotal	399,039,132	452,121,979	386,325,966	475,653,281
<b>Transportation</b>				
Road & Street Facilities	128,006,226	161,253,522	212,799,562	108,264,611
Transport Transit Systems	475,877	1,025,811	483,271	483,271
Other Transportation	252,836	1,312,836	2,321,149	446,149
Subtotal	128,734,939	163,592,169	215,603,982	109,194,031
<b>Economic Environment</b>				
Industry Development	25,447,267	36,192,398	38,862,149	40,142,278
Veterans Services	1,414,800	1,431,991	1,404,144	1,411,450
Housing & Urban Development	31,022,128	33,264,731	32,103,629	32,094,395
Other Economic Environment	3,513,500	9,382,496	6,085,125	3,985,125
Subtotal	61,397,695	80,271,616	78,455,047	77,633,248
<b>Human Services</b>				
Health	122,106,395	124,752,288	141,416,917	145,757,532
Mental Health	2,191,129	2,459,842	2,444,426	2,953,990
Human Services Public Assistance	9,837,676	10,386,701	10,240,039	10,458,993
Other Human Services	84,031,592	90,504,694	99,307,653	84,581,341
Subtotal	218,166,792	228,103,525	253,409,035	243,751,856
<b>Culture/Recreation</b>				
Libraries	37,625,068	40,568,069	54,650,013	45,017,070
Parks & Recreation	59,787,438	71,500,329	57,538,511	53,044,876
Cultural Services	1,656,804	1,687,980	2,517,862	1,822,830
Special Recreation Facilities	6,670,921	6,832,680	4,086,185	4,188,183
Other Culture/Recreation	16,823,110	1,378,947	2,667,949	597,755
Subtotal	122,563,341	121,968,005	121,460,520	104,670,714
<b>Courts</b>				
Court-Related Services	42,333,060	37,936,990	34,934,577	37,446,255
Subtotal	42,333,060	37,936,990	34,934,577	37,446,255
<b>Total Citizen Programs</b>	<b>\$1,474,034,413</b>	<b>\$1,629,878,535</b>	<b>\$1,653,497,241</b>	<b>\$1,604,099,910</b>

**BUDGET BY PROGRAM  
ALL FUNDS**

Program	FY 06 Adopted	FY 07 Adopted	FY 08 Adopted	FY 09 Planned
<b>General Government Services</b>				
Legislative	\$2,862,067	\$2,920,962	\$2,897,126	\$3,010,089
Executive	5,988,706	6,277,646	6,079,977	6,238,041
Financial & Administrative	113,652,382	109,434,914	122,718,726	123,783,089
Legal Counsel	9,633,945	10,354,475	10,192,400	10,679,774
Comprehensive Planning	21,559,635	23,337,386	21,027,680	22,096,191
General Government Debt Service	121,648,577	127,509,483	90,837,389	70,437,161
Other General Government	235,839,133	264,745,400	271,521,718	283,417,147
Subtotal	511,184,445	544,580,266	525,275,016	519,661,492
<b>Nonexpenditure Disbursements</b>				
Transfers Within BOCC <sup>(1)</sup>	879,098,709	894,226,077	978,513,101	833,001,702
Reserves & Refunds	539,823,054	692,198,694	849,101,065	845,781,083
Subtotal	1,418,921,763	1,586,424,771	1,827,614,166	1,678,782,785
<b>Other Nonoperating Costs</b>				
Other Nonoperating	45,627,103	60,892,337	40,344,955	41,046,405
Subtotal	45,627,103	60,892,337	40,344,955	41,046,405
<b>Grand Total</b>	<b>\$3,449,767,724</b>	<b>\$3,821,775,909</b>	<b>\$4,046,731,378</b>	<b>\$3,843,590,592</b>

(1) - A detailed schedule of transfers is contained in the Operations and Funding Guide section of this document..

*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**

<b>Program</b>	<b>FY 06 Adopted</b>	<b>FY 07 Adopted</b>	<b>FY 08 Adopted</b>	<b>FY 09 Planned</b>
<b>Public Safety</b>				
Law Enforcement	\$87,517,827	\$97,198,873	\$100,066,105	\$105,833,006
Fire Rescue	8,500	8,500	8,500	8,500
Detention/Corrections	122,441,731	145,356,987	152,327,378	161,994,571
Public Safety Protective Inspections	1,266,264	1,373,026	1,395,044	1,459,230
Emergency & Disaster Relief Services	1,435,427	1,336,767	1,382,602	1,388,725
Medical Examiner	3,555,171	4,171,252	4,274,777	4,551,976
Consumer Affairs	1,102,586	1,165,285	1,107,969	1,167,031
Subtotal	217,327,506	250,610,690	260,562,375	276,403,039
<b>Physical Environment</b>				
Water/Sewer Combination Services	1,441,452	884,606	300,000	300,000
Conservation & Resource Management	12,658,821	13,237,941	12,713,151	13,239,946
Subtotal	14,100,273	14,122,547	13,013,151	13,539,946
<b>Transportation</b>				
Transport Transit Systems	125,000	179,000	179,000	179,000
Subtotal	125,000	179,000	179,000	179,000
<b>Economic Environment</b>				
Industry Development	12,920,931	20,654,367	21,198,364	21,701,648
Veterans Services	414,800	431,991	404,144	411,450
Other Economic Environment	213,500	213,500	285,125	185,125
Subtotal	13,549,231	21,299,858	21,887,633	22,298,223
<b>Human Services</b>				
Health	22,347,037	10,745,376	11,131,459	11,691,021
Mental Health	2,065,990	2,332,657	1,274,136	1,274,136
Human Services Public Assistance	9,007,806	9,267,456	9,068,188	9,287,142
Other Human Services	33,257,687	35,626,796	37,166,359	38,455,672
Subtotal	66,678,520	57,972,285	58,640,142	60,707,971
<b>Culture/Recreation</b>				
Parks & Recreation	14,445,920	15,616,003	16,368,094	17,108,155
Cultural Services	1,406,804	1,676,287	1,692,362	1,822,540
Special Recreation Facilities	1,920,921	2,072,680	2,091,848	2,192,805
Other Culture/Recreation	314,167	304,504	494,607	497,755
Subtotal	18,087,812	19,669,474	20,646,911	21,621,255
<b>Courts</b>				
Court-Related Services	20,757,157	21,247,908	22,514,721	22,413,902
Subtotal	20,757,157	21,247,908	22,514,721	22,413,902
<b>Total Citizen Programs</b>	<b>\$350,625,499</b>	<b>\$385,101,762</b>	<b>\$397,443,933</b>	<b>\$417,163,336</b>
<b>General Government Services</b>				
Legislative	\$2,862,067	\$2,920,962	\$2,897,126	\$3,010,089
Executive	5,577,989	5,839,858	5,711,673	5,852,647
Financial & Administrative	39,631,794	36,904,301	38,893,311	40,272,124
Legal Counsel	9,633,945	10,354,475	10,192,400	10,679,774
Comprehensive Planning	360,433	364,095	374,616	385,480
Other General Government	87,992,756	98,422,621	98,633,487	94,976,625
Subtotal	146,058,984	154,806,312	156,702,613	155,176,739

**BUDGET BY PROGRAM  
COUNTYWIDE GENERAL FUND**

Program	FY 06 Adopted	FY 07 Adopted	FY 08 Adopted	FY 09 Planned
<b>Nonexpenditure Disbursements</b>				
Transfers Within BOCC <sup>(1)</sup>	57,944,153	77,091,685	60,766,953	54,840,116
Reserves & Refunds	46,715,254	69,888,848	76,611,502	86,918,956
Subtotal	104,659,407	146,980,533	137,378,455	141,759,072
<b>Grand Total</b>	<b>\$601,343,890</b>	<b>\$686,888,607</b>	<b>\$691,525,001</b>	<b>\$714,099,147</b>

(1) - A detailed schedule of transfers is contained in the Operations and Funding Guide section of this document..

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

Program	FY 06 Adopted	FY 07 Adopted	FY 08 Adopted	FY 09 Planned
<b>Public Safety</b>				
Law Enforcement	94,991,242	105,886,034	107,648,916	115,331,406
Fire Rescue	92,272,382	111,361,596	109,920,149	115,586,624
Public Safety Protective Inspections	782,618	694,496	5,419,707	5,682,297
Emergency & Disaster Relief Services	1,887,251	233,626	1,956,930	340,993
Other Public Safety	4,125,535	7,057,653	2,270,500	2,387,703
Subtotal	194,059,028	225,233,405	227,216,202	239,329,023
<b>Physical Environment</b>				
Water/Sewer Combination Services	92,000	96,100	98,000	98,000
Conservation & Resource Management	125,744	137,053	76,924	80,164
Flood Control	15,921,414	16,712,865	11,328,243	11,715,497
Other Physical Environment	33,287	33,786	12,753	13,135
Subtotal	16,172,445	16,979,804	11,515,920	11,906,796
<b>Economic Environment</b>				
Industry Development	1,150,000	3,650,000	3,490,000	3,490,000
Veterans Services	1,000,000	1,000,000	1,000,000	1,000,000
Housing & Urban Development	609,275	1,139,771	189,098	197,766
Other Economic Environment	3,300,000	9,168,996	5,800,000	3,800,000
Subtotal	6,059,275	14,958,767	10,479,098	8,487,766
<b>Culture/Recreation</b>				
Parks & Recreation	30,733,411	32,974,372	32,972,549	33,089,927
Other Culture/Recreation	974,443	974,443	350,000	100,000
Subtotal	31,707,854	33,948,815	33,322,549	33,189,927
<b>Courts</b>				
Court-Related Services	10,000	10,000	3,000	3,000
Subtotal	10,000	10,000	3,000	3,000
<b>Total Citizen Programs</b>	<b>\$248,008,602</b>	<b>\$291,130,791</b>	<b>\$282,536,769</b>	<b>\$292,916,512</b>
<b>General Government Services</b>				
Executive	65,064	72,691	0	0
Financial & Administrative	12,248,067	3,857,875	6,959,604	5,227,680
Comprehensive Planning	12,959,205	14,079,210	12,144,216	12,649,363
Other General Government	13,772,111	14,638,328	16,059,298	16,351,148
Subtotal	39,044,447	32,648,104	35,163,118	34,228,191
<b>Nonexpenditure Disbursements</b>				
Transfers Within BOCC <sup>(1)</sup>	48,267,764	52,632,560	68,916,520	50,109,285
Reserves & Refunds	31,129,354	55,695,171	66,529,990	86,612,929
Subtotal	79,397,118	108,327,731	135,446,510	136,722,214
<b>Grand Total</b>	<b>\$366,450,167</b>	<b>\$432,106,626</b>	<b>\$453,146,397</b>	<b>\$463,866,917</b>

(1) - A detailed schedule of transfers is contained in the Operations and Funding Guide section of this document..