

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 12.8% allocation to transportation in the **All Funds – FY 09** chart by one percentage point to 13.8% would require an added \$16.6 million increase in transportation funding. A \$16.6 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**

Program	FY 06 Adopted	FY 07 Adopted	FY 08 Adopted	FY 09 Adopted
Public Safety				
Law Enforcement	184,650,566	204,835,961	210,010,603	221,244,027
Fire Rescue	98,873,563	117,563,772	125,816,046	121,603,025
Detention/Corrections	176,401,741	179,961,286	183,527,726	158,280,779
Public Safety Protective Inspections	22,671,104	22,939,562	24,814,251	21,822,531
Emergency & Disaster Relief Services	10,414,188	1,770,440	4,027,592	4,259,487
Medical Examiner	3,560,171	4,171,252	4,611,937	4,543,319
Consumer Affairs	1,102,586	1,165,285	1,107,969	1,162,404
Other Public Safety	4,125,535	13,476,693	9,391,990	9,900,532
Subtotal	501,799,454	545,884,251	563,308,114	542,816,104
Physical Environment				
Physical Environment/Solid Waste	122,206,280	75,489,497	92,647,763	96,578,914
Water/Sewer Combination Services	224,861,169	318,665,381	226,237,759	243,713,619
Conservation & Resource Management	30,573,578	34,371,661	34,962,516	22,397,076
Flood Control	21,082,607	23,264,780	32,110,227	27,697,901
Other Physical Environment	315,498	330,660	367,701	327,801
Subtotal	399,039,132	452,121,979	386,325,966	390,715,311
Transportation				
Road & Street Facilities	128,006,226	161,253,522	212,799,562	211,841,777
Transport Transit Systems	475,877	1,025,811	483,271	379,924
Other Transportation	252,836	1,312,836	2,321,149	0
Subtotal	128,734,939	163,592,169	215,603,982	212,221,701
Economic Environment				
Industry Development	25,447,267	36,192,398	38,862,149	52,854,605
Veterans Services	1,414,800	1,431,991	1,404,144	2,139,530
Housing & Urban Development	31,022,128	33,264,731	32,103,629	31,883,971
Other Economic Environment	3,513,500	9,382,496	6,085,125	7,898,625
Subtotal	61,397,695	80,271,616	78,455,047	94,776,731
Human Services				
Health	122,106,395	124,752,288	141,416,917	148,030,187
Mental Health	2,191,129	2,459,842	2,444,426	2,831,822
Human Services Public Assistance	9,837,676	10,386,701	10,240,039	9,989,503
Other Human Services	84,031,592	90,504,694	99,307,653	85,035,253
Subtotal	218,166,792	228,103,525	253,409,035	245,886,765
Culture/Recreation				
Libraries	37,625,068	40,568,069	54,650,013	45,748,871
Parks & Recreation	59,787,438	71,500,329	57,538,511	69,662,311
Cultural Services	1,656,804	1,687,980	2,517,862	1,222,242
Special Recreation Facilities	6,670,921	6,832,680	4,086,185	6,951,811
Other Culture/Recreation	16,823,110	1,378,947	2,667,949	794,932
Subtotal	122,563,341	121,968,005	121,460,520	124,380,167
Courts				
Court-Related Services	42,333,060	37,936,990	34,934,577	44,963,959
Subtotal	42,333,060	37,936,990	34,934,577	44,963,959
Total Citizen Programs	\$1,474,034,413	\$1,629,878,535	\$1,653,497,241	\$1,655,760,738

**BUDGET BY PROGRAM
ALL FUNDS**

Program	FY 06 Adopted	FY 07 Adopted	FY 08 Adopted	FY 09 Adopted
General Government Services				
Legislative	\$2,862,067	\$2,920,962	\$2,897,126	\$2,939,332
Executive	5,988,706	6,277,646	6,079,977	5,919,558
Financial & Administrative	172,874,458	179,504,245	186,309,677	152,759,924
Legal Counsel	9,633,945	10,354,475	10,192,400	10,014,589
Comprehensive Planning	21,559,635	23,337,386	21,027,680	21,272,209
General Government Debt Service	121,648,577	127,509,483	90,837,389	81,738,533
Other General Government	176,617,057	194,676,069	207,930,767	230,293,699
Subtotal	511,184,445	544,580,266	525,275,016	504,937,844
Nonexpenditure Disbursements				
Transfers	879,098,709	894,226,077	978,513,101	1,059,151,516
Reserves & Refunds	539,823,054	692,198,694	849,101,065	772,695,410
Subtotal	1,418,921,763	1,586,424,771	1,827,614,166	1,831,846,926
Other Nonoperating Costs				
Other Nonoperating	16,694,030	60,772,337	40,344,955	39,413,156
Other Uses/Debt Service	28,933,073	120,000	0	0
Subtotal	45,627,103	60,892,337	40,344,955	39,413,156
Grand Total	\$3,449,767,724	\$3,821,775,909	\$4,046,731,378	\$4,031,958,664

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 06 Adopted	FY 07 Adopted	FY 08 Adopted	FY 09 Adopted
Public Safety				
Law Enforcement	\$87,517,827	\$97,198,873	\$100,066,105	\$108,158,461
Fire Rescue	8,500	8,500	8,500	28,609
Detention/Corrections	122,441,731	145,356,987	152,327,378	156,443,640
Public Safety Protective Inspections	1,266,264	1,373,026	1,395,044	1,221,750
Emergency & Disaster Relief Services	1,435,427	1,336,767	1,382,602	1,223,453
Medical Examiner	3,555,171	4,171,252	4,274,777	4,543,319
Consumer Affairs	1,102,586	1,165,285	1,107,969	1,162,404
Subtotal	217,327,506	250,610,690	260,562,375	272,781,636
Physical Environment				
Water/Sewer Combination Services	1,441,452	884,606	300,000	200,000
Conservation & Resource Management	12,658,821	13,237,941	12,713,151	15,393,680
Subtotal	14,100,273	14,122,547	13,013,151	15,593,680
Transportation				
Transport Transit Systems	125,000	179,000	179,000	176,000
Subtotal	125,000	179,000	179,000	176,000
Economic Environment				
Industry Development	12,920,931	20,654,367	21,198,364	19,370,062
Veterans Services	414,800	431,991	404,144	2,139,530
Other Economic Environment	213,500	213,500	285,125	98,625
Subtotal	13,549,231	21,299,858	21,887,633	21,608,217
Human Services				
Health	22,347,037	10,745,376	11,131,459	11,639,028
Mental Health	2,065,990	2,332,657	1,274,136	1,151,968
Human Services Public Assistance	9,007,806	9,267,456	9,068,188	8,761,887
Other Human Services	33,257,687	35,626,796	37,166,359	36,536,728
Subtotal	66,678,520	57,972,285	58,640,142	58,089,611
Culture/Recreation				
Parks & Recreation	14,445,920	15,616,003	16,368,094	16,761,846
Cultural Services	1,406,804	1,676,287	1,692,362	1,222,242
Special Recreation Facilities	1,920,921	2,072,680	2,091,848	1,956,471
Other Culture/Recreation	314,167	304,504	494,607	497,932
Subtotal	18,087,812	19,669,474	20,646,911	20,438,491
Courts				
Court-Related Services	20,757,157	21,247,908	22,514,721	12,548,582
Subtotal	20,757,157	21,247,908	22,514,721	12,548,582
Total Citizen Programs	\$350,625,499	\$385,101,762	\$397,443,933	\$401,236,217
General Government Services				
Legislative	\$2,862,067	\$2,920,962	\$2,897,126	\$2,939,332
Executive	5,577,989	5,839,858	5,711,673	5,530,585
Financial & Administrative	39,631,794	36,904,301	38,893,311	28,076,151
Legal Counsel	9,633,945	10,354,475	10,192,400	10,163,653
Comprehensive Planning	360,433	364,095	374,616	359,858
Other General Government	87,992,756	98,422,621	98,633,487	91,875,335
Subtotal	146,058,984	154,806,312	156,702,613	138,944,914

**BUDGET BY PROGRAM
COUNTYWIDE GENERAL FUND**

Program	FY 06 Adopted	FY 07 Adopted	FY 08 Adopted	FY 09 Adopted
Nonexpenditure Disbursements				
Transfers Within BOCC ⁽¹⁾	57,944,153	77,091,685	60,766,953	75,330,663
Reserves & Refunds	46,715,254	69,888,848	76,611,502	89,044,050
Subtotal	104,659,407	146,980,533	137,378,455	164,374,713
Grand Total	\$601,343,890	\$686,888,607	\$691,525,001	\$704,555,844

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

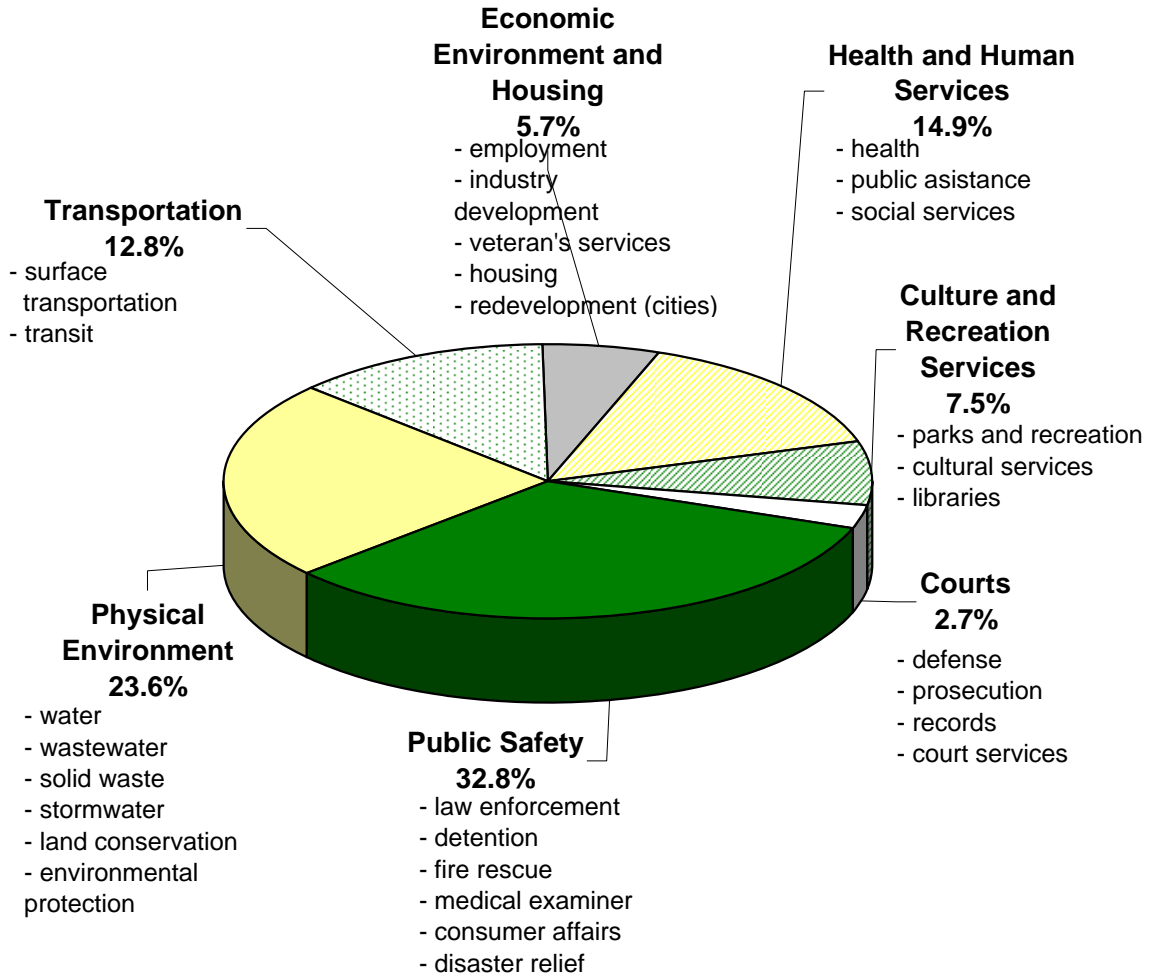
**BUDGET BY PROGRAM
UNINCORPORATED AREA GENERAL FUND**

Program	FY 06 Adopted	FY 07 Adopted	FY 08 Adopted	FY 09 Adopted
Public Safety				
Law Enforcement	94,991,242	105,886,034	107,648,916	111,606,872
Fire Rescue	92,272,382	111,361,596	109,920,149	115,583,125
Public Safety Protective Inspections	782,618	694,496	5,419,707	5,951,660
Emergency & Disaster Relief Services	1,887,251	233,626	1,956,930	311,207
Other Public Safety	4,125,535	7,057,653	2,270,500	2,243,559
Subtotal	194,059,028	225,233,405	227,216,202	235,696,423
Physical Environment				
Water/Sewer Combination Services	92,000	96,100	98,000	53,000
Conservation & Resource Management	125,744	137,053	76,924	500
Flood Control	15,921,414	16,712,865	11,328,243	9,498,082
Other Physical Environment	33,287	33,786	12,753	13,135
Subtotal	16,172,445	16,979,804	11,515,920	9,564,717
Economic Environment				
Industry Development	1,150,000	3,650,000	3,490,000	0
Veterans Services	1,000,000	1,000,000	1,000,000	0
Housing & Urban Development	609,275	1,139,771	189,098	376,792
Other Economic Environment	3,300,000	9,168,996	5,800,000	1,800,000
Subtotal	6,059,275	14,958,767	10,479,098	2,176,792
Culture/Recreation				
Parks & Recreation	30,733,411	32,974,372	32,972,549	33,425,384
Other Culture/Recreation	974,443	974,443	350,000	50,000
Subtotal	31,707,854	33,948,815	33,322,549	33,475,384
Courts				
Court-Related Services	10,000	10,000	3,000	3,000
Subtotal	10,000	10,000	3,000	3,000
Total Citizen Programs	\$248,008,602	\$291,130,791	\$282,536,769	\$280,916,316
General Government Services				
Executive	65,064	72,691	0	0
Financial & Administrative	12,248,067	3,857,875	6,959,604	2,782,850
Comprehensive Planning	12,959,205	14,079,210	12,144,216	12,611,779
Other General Government	13,772,111	14,638,328	16,059,298	17,459,631
Subtotal	39,044,447	32,648,104	35,163,118	32,854,260
Nonexpenditure Disbursements				
Transfers Within BOCC ⁽¹⁾	48,267,764	52,632,560	68,916,520	74,274,502
Reserves & Refunds	31,129,354	55,695,171	66,529,990	73,709,855
Subtotal	79,397,118	108,327,731	135,446,510	147,984,357
Grand Total	\$366,450,167	\$432,106,626	\$453,146,397	\$461,754,933

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

**BUDGET BY PROGRAM
ALL FUNDS**

**Allocation of County Funds by Citizen Program:
All Funds - FY 09**

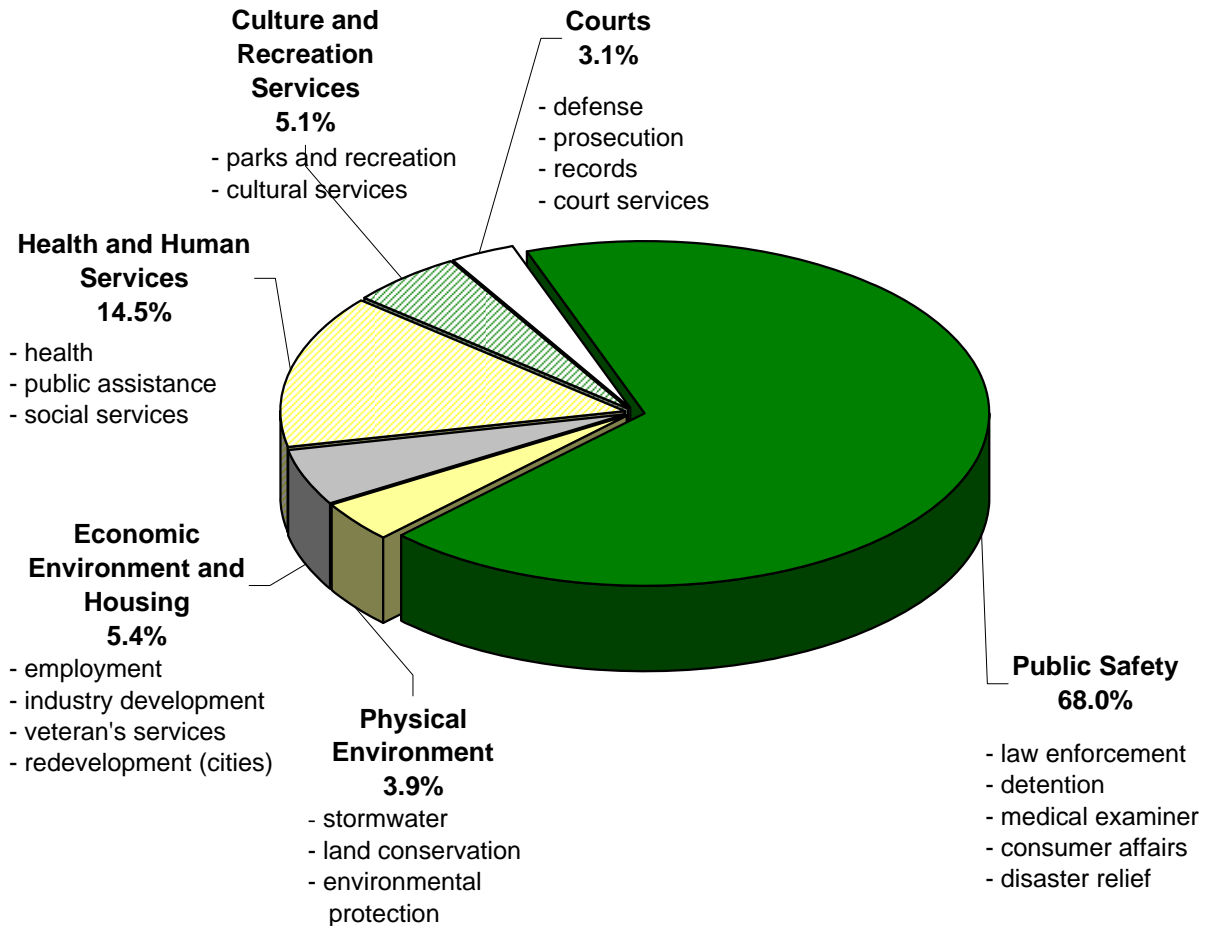


**Each 1% equals \$16.6 million
Total funding equals \$1.656 billion**

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 09**

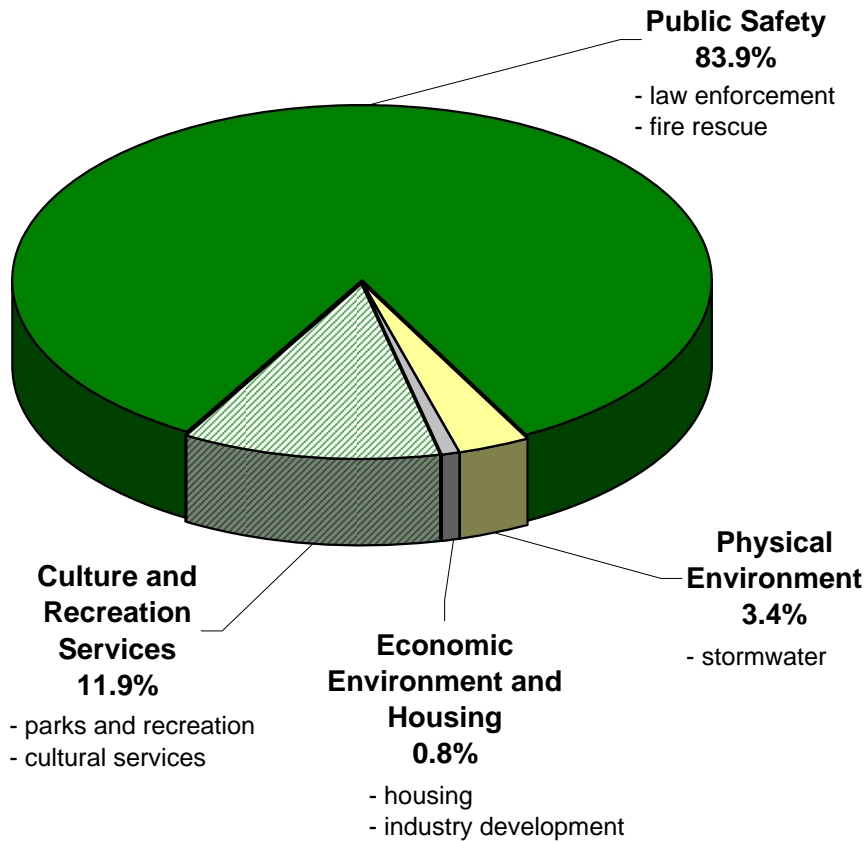


**Each 1% equals \$4.0 million
Total funding equals \$401.2 million**

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 09**



**Each 1% equals \$2.8 million
Total funding equals \$280.9 million**

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