

## 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.

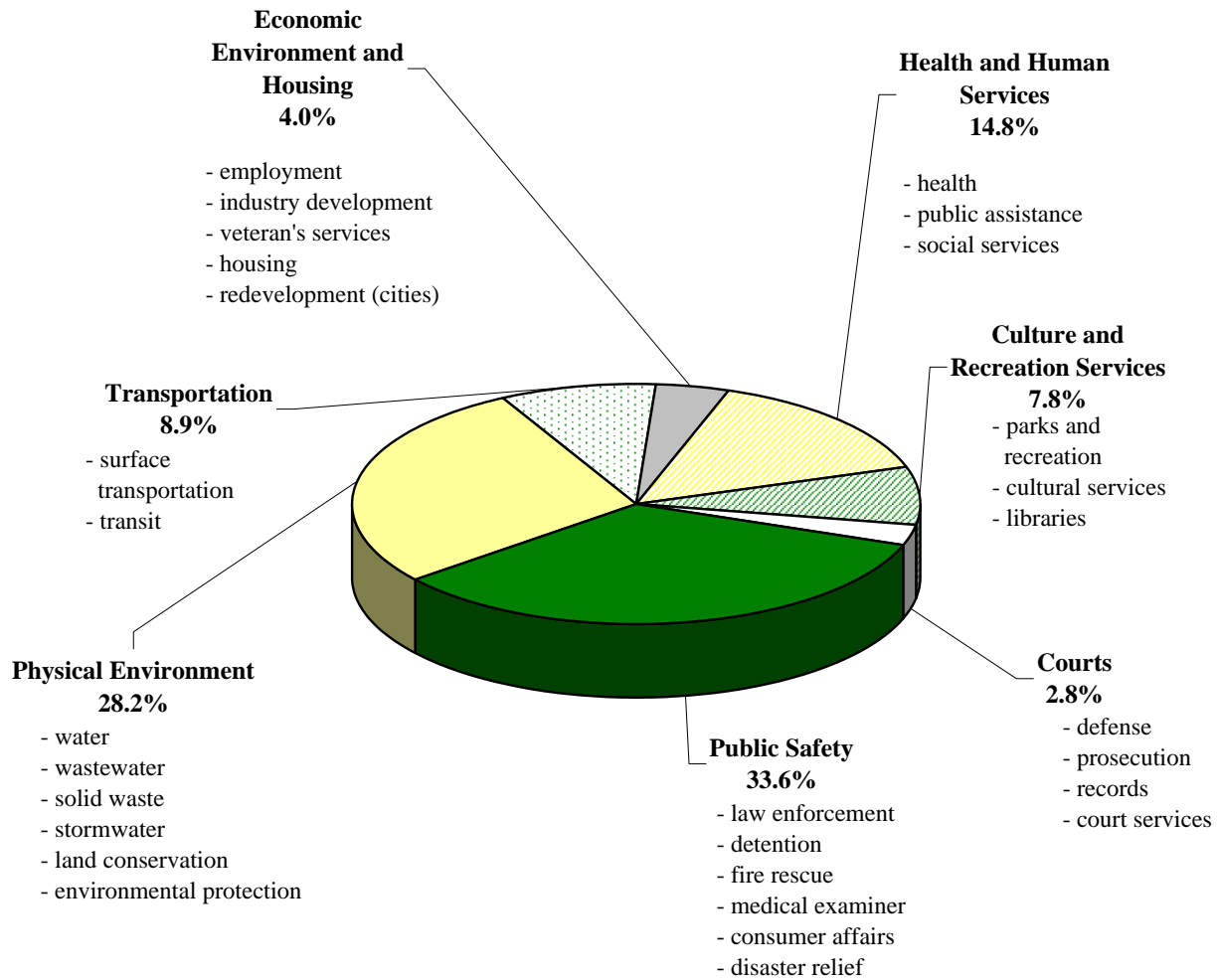
The presentation in these charts is not intended to suggest that changes cannot be made in administrative (general government) areas of the budget, but such changes may impact the delivery of numerous direct services in other program areas. For example, a reduction in the allocation of funding to financial 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 8.9% allocation to transportation in the **All Funds – FY 05** chart by one percentage point to 9.9% would require an added \$14.8 million increase in transportation funding. A \$14.8 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 \$2.8 million.

**BUDGET BY PROGRAM  
ALL FUNDS**

**Allocation of County Funds by Citizen Program:  
All Funds - FY 06**

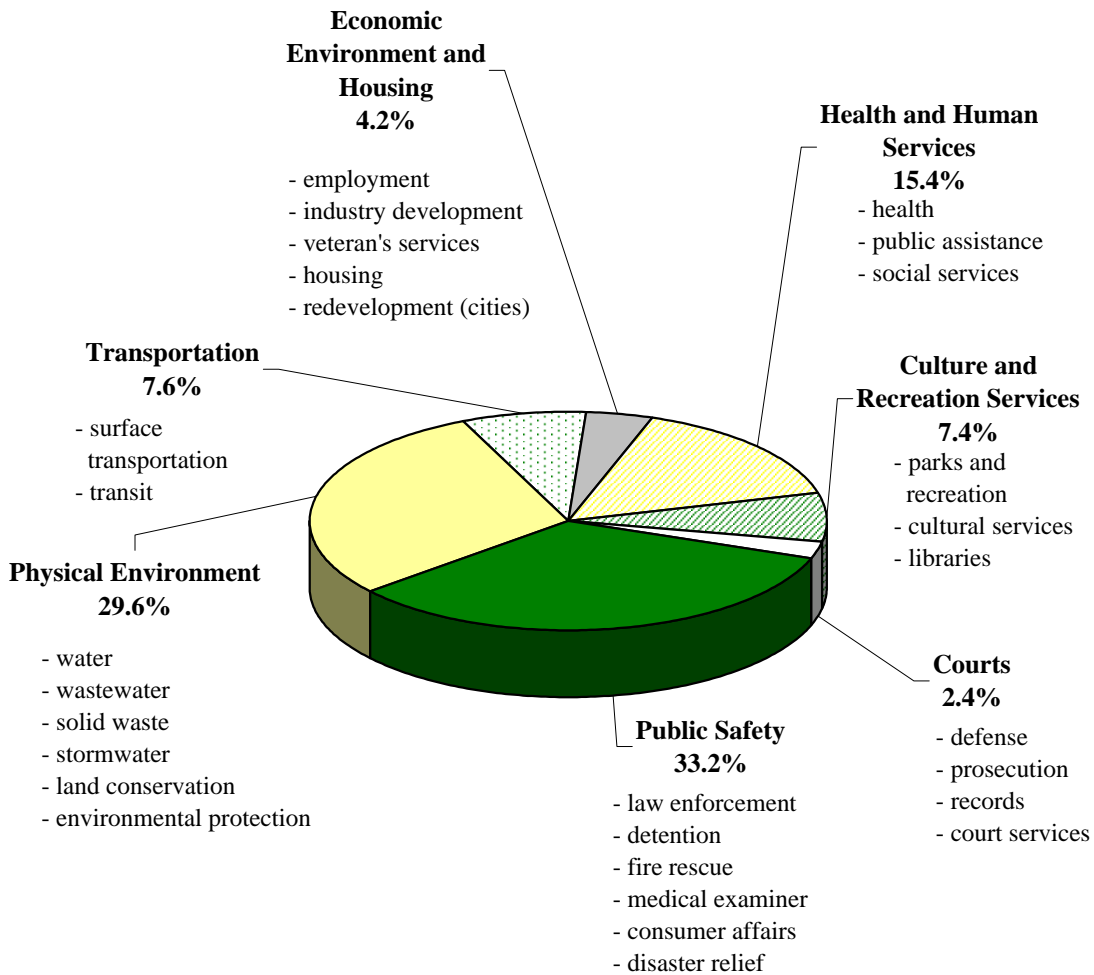


**Each 1% equals \$14.8 million.  
Total funding equals \$1,476.7 million.**

*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 07**

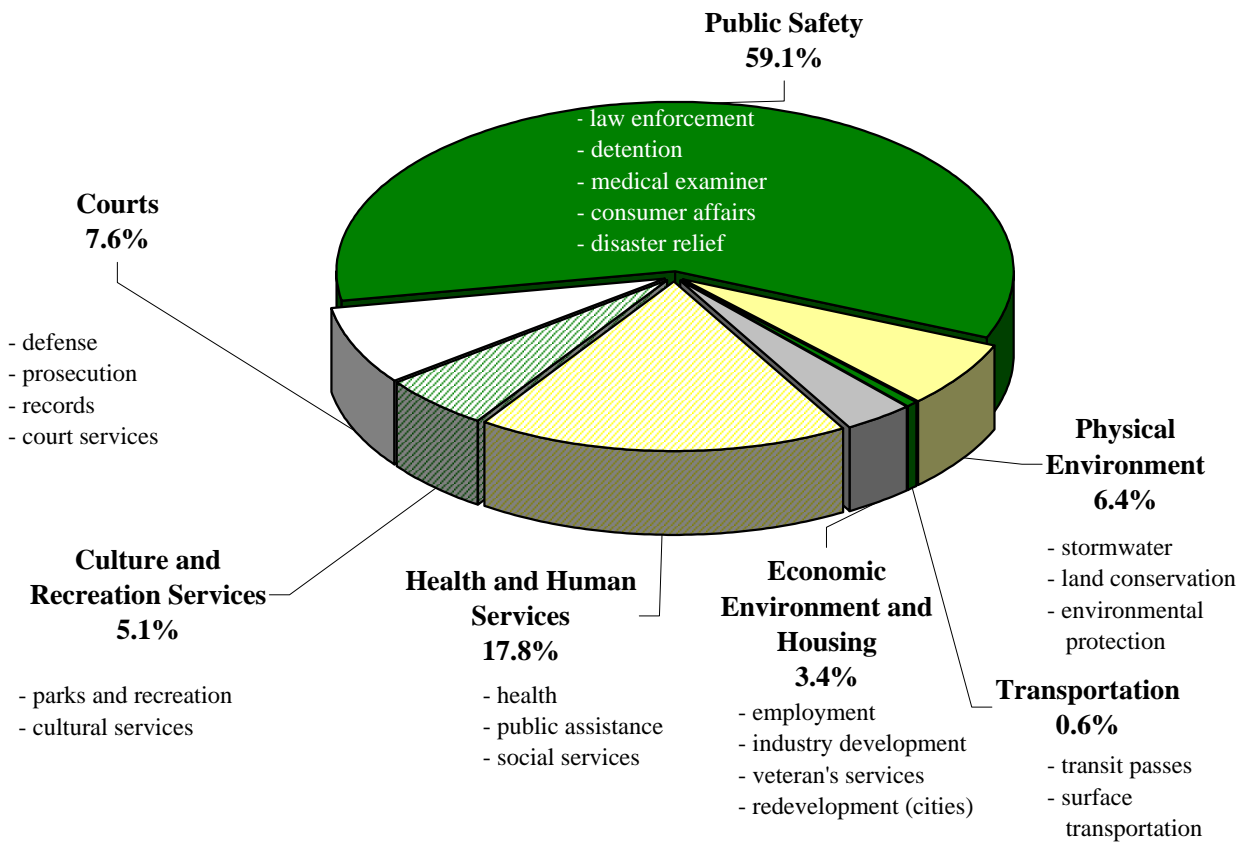


**Each 1% equals \$14.4 million.  
Total funding equals \$1,441.4 million.**

*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 06**

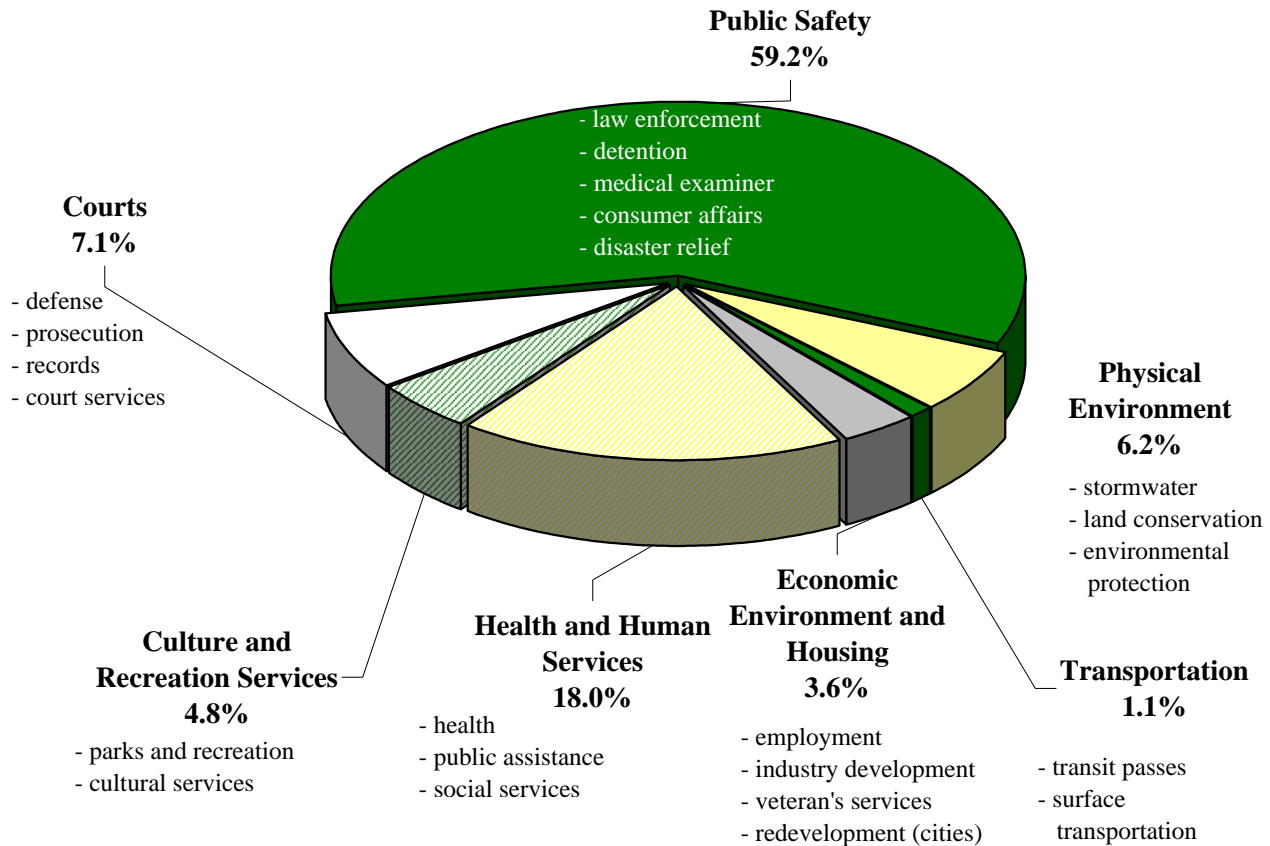


**Each 1% equals \$3.8 million.  
Total funding equals \$383.6 million.**

*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  
COUNTYWIDE GENERAL FUND**

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

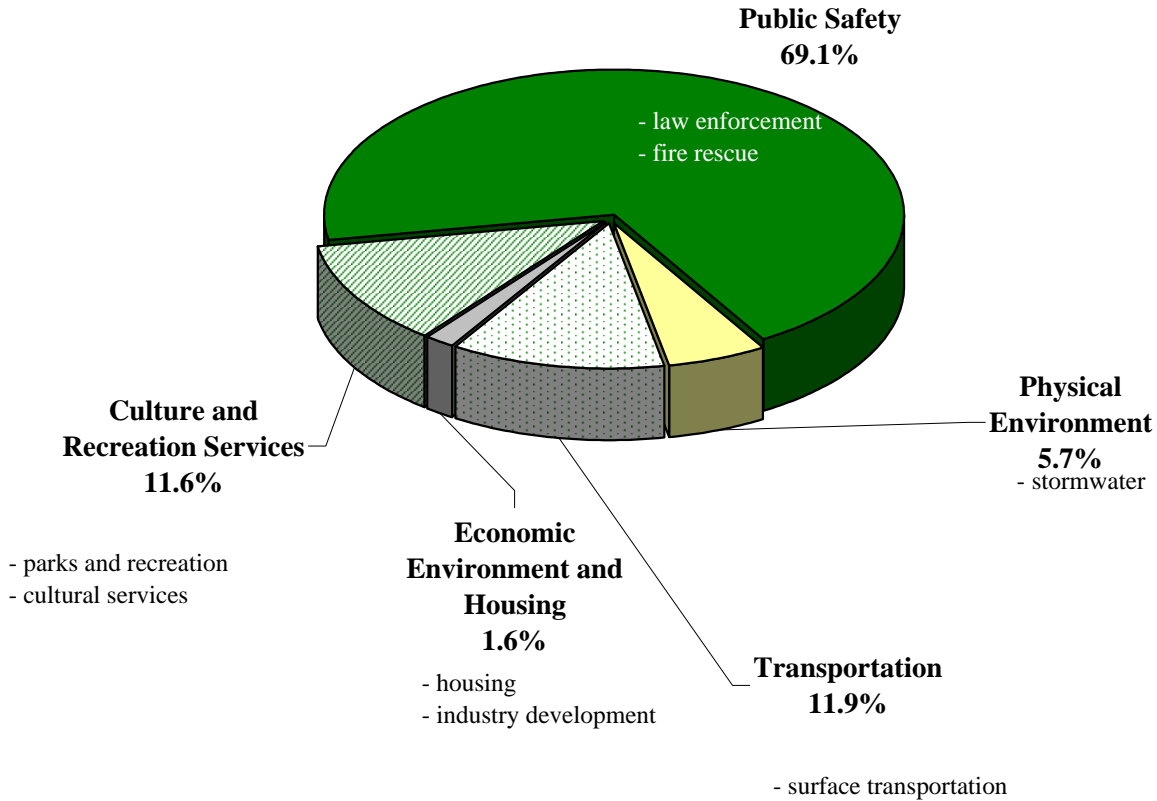


**Each 1% equals \$4.0 million.  
Total funding equals \$402.1 million.**

*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  
UNINCORPORATED AREA GENERAL FUND**

**Allocation of County Funds by Citizen Program:  
Unincorporated Area General Fund - FY 06**

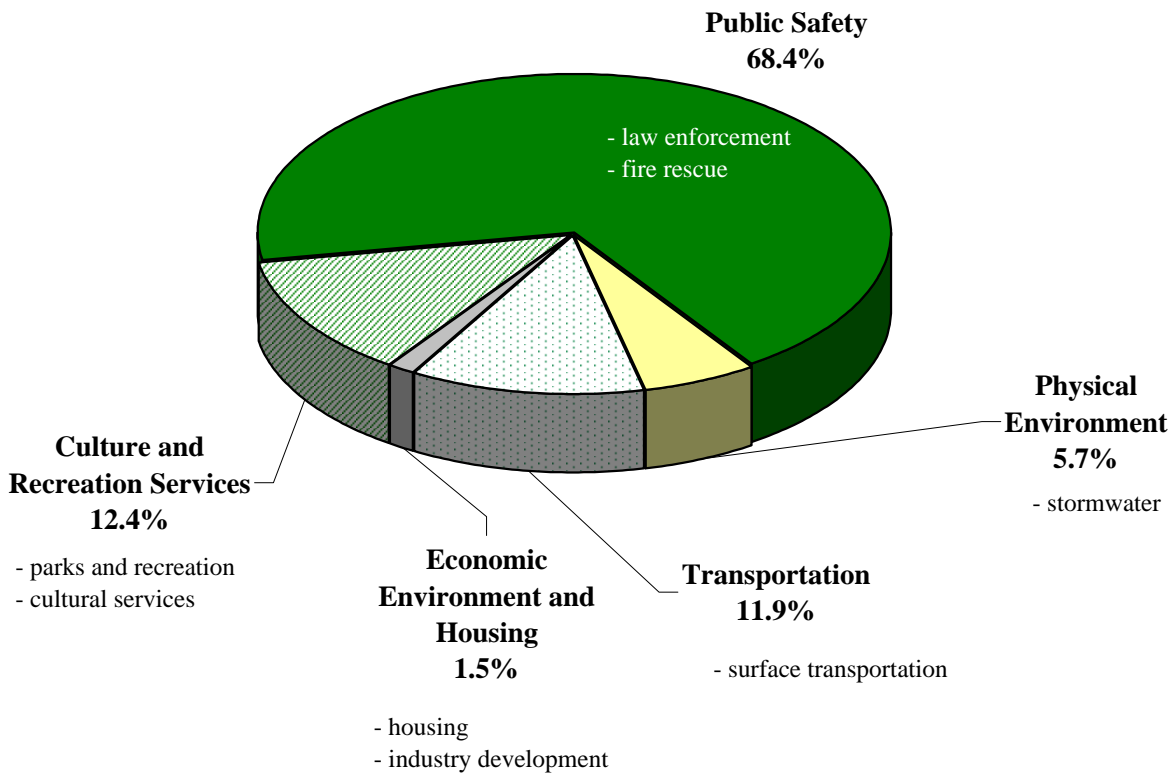


**Each 1% equals \$2.8 million.  
Total funding equals \$282.3 million.**

*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 07**



**Each 1% equals \$3.0 million.  
Total funding equals \$300.6  
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  
ALL FUNDS**

<b>Program</b>	<b>FY 04 Adopted</b>	<b>FY 05 Adopted</b>	<b>FY 06 Recommended</b>	<b>FY 07 Planned</b>
<b>Public Safety</b>				
Law Enforcement	153,958,178	167,996,306	184,490,428	190,123,280
Fire Rescue	72,434,048	82,805,724	96,327,997	101,640,908
Detention/Corrections	116,877,828	117,409,128	176,441,741	143,176,254
Public Safety Protective Inspections	15,076,983	17,847,818	19,728,842	24,452,725
Emergency & Disaster Relief Services	8,374,876	8,994,610	10,409,688	10,091,967
Medical Examiner	4,076,032	12,797,999	3,560,171	4,016,295
Consumer Affairs	779,801	1,009,134	1,102,586	1,172,847
Other Public Safety	2,622,885	3,529,434	3,667,450	3,785,579
Subtotal	374,200,631	412,390,153	495,728,903	478,459,855
<b>Physical Environment</b>				
Physical Environment/Solid Waste	66,839,674	68,725,892	154,316,280	117,266,599
Water/Sewer Combination Services	167,640,141	217,386,776	212,880,537	258,221,711
Conservation & Resource Management	30,706,048	27,110,880	28,101,380	29,396,935
Flood Control	16,882,879	19,620,988	21,082,607	22,118,111
Other Physical Environment	327,777	335,066	315,498	324,906
Subtotal	282,396,519	333,179,602	416,696,302	427,328,262
<b>Transportation</b>				
Road & Street Facilities	134,641,133	118,701,993	130,159,465	109,562,461
Transport Transit Systems	1,673,524	1,476,524	562,150	282,487
Other Transportation	3,510,000	10,000	252,836	252,836
Subtotal	139,824,657	120,188,517	130,974,451	110,097,784
<b>Economic Environment</b>				
Economic Employment Opportunity	622,001	0	0	0
Industry Development	19,168,965	21,828,982	25,113,818	26,815,193
Veterans Services	349,926	352,352	414,800	442,688
Housing & Urban Development	30,878,141	30,315,647	30,749,768	30,773,257
Other Economic Environment	2,803,500	3,078,500	3,063,500	3,063,500
Subtotal	53,822,533	55,575,481	59,341,886	61,094,638
<b>Human Services</b>				
Health	115,391,768	123,279,389	122,401,056	124,783,158
Mental Health	0	0	2,211,129	2,213,175
Human Services Public Assistance	9,896,824	10,571,710	10,864,676	11,229,728
Other Human Services	79,967,850	85,486,284	82,520,349	84,443,820
Subtotal	205,256,442	219,337,383	217,997,210	222,669,881
<b>Culture/Recreation</b>				
Libraries	40,221,154	40,179,459	37,625,068	38,374,784
Parks & Recreation	58,945,402	69,314,422	50,994,911	58,193,085
Cultural Services	9,084,946	3,883,941	1,331,804	1,101,287
Special Recreation Facilities	9,906,017	7,548,515	8,195,921	8,485,744
Other Culture/Recreation	2,986,203	4,248,165	16,553,110	1,223,894
Subtotal	121,143,722	125,174,502	114,700,814	107,378,794
<b>Courts</b>				
Court-Related Services	45,824,261	31,735,825	41,231,929	34,335,210
Subtotal	45,824,261	31,735,825	41,231,929	34,335,210
<b>Total Citizen Programs</b>	<b>\$1,222,468,765</b>	<b>\$1,297,581,463</b>	<b>\$1,476,671,495</b>	<b>\$1,441,364,424</b>

**BUDGET BY PROGRAM  
ALL FUNDS**

Program	FY 04 Adopted	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>General Government Services</b>				
Legislative	\$2,448,323	\$2,811,231	\$2,847,300	\$3,020,961
Executive	4,636,409	4,377,088	5,836,445	6,189,946
Financial & Administrative	138,808,630	148,496,471	161,121,332	165,614,838
Legal Counsel	9,027,396	9,547,615	9,542,972	10,153,912
Comprehensive Planning	18,316,114	19,284,800	20,926,728	21,744,637
General Government Debt Service	125,498,719	52,651,728	123,063,695	155,244,546
Other General Government	153,973,887	163,498,927	173,918,752	184,113,663
Subtotal	452,709,478	400,667,860	497,257,224	546,082,503
<b>Nonexpenditure Disbursements</b>				
Transfers	695,096,584	757,734,204	870,963,458	862,691,287
Reserves & Refunds	541,535,369	447,925,202	490,007,966	612,894,894
Subtotal	1,236,631,953	1,205,659,406	1,360,971,424	1,475,586,181
<b>Other Nonoperating Costs</b>				
Other Nonoperating	15,681,982	14,165,566	16,694,030	19,545,986
Other Uses/Debt Service	32,730,167	32,134,509	28,930,373	28,954,904
Subtotal	48,412,149	46,300,075	45,624,403	48,500,890
<b>Grand Total</b>	<b>\$2,960,222,345</b>	<b>\$2,950,208,804</b>	<b>\$3,380,524,546</b>	<b>\$3,511,533,998</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**

<b>Program</b>	<b>FY 04 Adopted</b>	<b>FY 05 Adopted</b>	<b>FY 06 Recommended</b>	<b>FY 07 Planned</b>
<b>Public Safety</b>				
Law Enforcement	\$67,822,699	\$79,827,730	\$87,519,396	\$88,733,431
Fire Rescue	8,500	8,500	8,500	8,500
Detention/Corrections	117,209,828	117,315,502	131,787,832	141,087,362
Public Safety Protective Inspections	0	0	1,266,264	1,397,420
Emergency & Disaster Relief Services	1,355,748	1,435,082	1,526,709	1,616,664
Medical Examiner	3,128,616	3,674,999	3,555,171	4,016,295
Consumer Affairs	779,801	1,009,134	1,102,586	1,172,847
Subtotal	190,305,192	203,270,947	226,766,458	238,032,519
<b>Physical Environment</b>				
Water/Sewer Combination Services	544,000	1,134,972	1,886,038	970,802
Conservation & Resource Management	17,187,935	19,476,122	22,654,297	23,949,959
Subtotal	17,731,935	20,611,094	24,540,335	24,920,761
<b>Transportation</b>				
Road & Street Facilities	4,626,000	2,000,000	2,000,000	4,400,000
Transport Transit Systems	125,000	125,000	125,000	125,000
Subtotal	4,751,000	2,125,000	2,125,000	4,525,000
<b>Economic Environment</b>				
Economic Employment Opportunity	622,001	0	0	0
Industry Development	9,243,924	10,722,192	12,535,122	13,896,889
Veterans Services	349,926	352,352	414,800	442,688
Other Economic Environment	353,500	328,500	213,500	213,500
Subtotal	10,569,351	11,403,044	13,163,422	14,553,077
<b>Human Services</b>				
Health	18,679,542	20,525,744	14,637,471	14,156,754
Mental Health	0	0	2,085,990	2,085,990
Human Services Public Assistance	8,108,761	9,458,647	9,677,618	9,966,984
Other Human Services	37,372,087	41,167,752	41,888,681	46,180,984
Subtotal	64,160,390	71,152,143	68,289,760	72,390,712
<b>Culture/Recreation</b>				
Parks & Recreation	15,698,827	20,141,687	15,871,363	15,517,922
Cultural Services	1,884,946	2,333,941	1,452,194	1,192,077
Special Recreation Facilities	3,669,591	1,292,308	1,945,921	2,235,744
Other Culture/Recreation	111,760	1,862,143	244,167	249,451
Subtotal	21,365,124	25,630,079	19,513,645	19,195,194
<b>Courts</b>				
Court-Related Services	23,792,581	24,135,569	29,248,468	28,530,643
Subtotal	23,792,581	24,135,569	29,248,468	28,530,643
<b>Total Citizen Programs</b>	<b>\$332,675,573</b>	<b>\$358,327,876</b>	<b>\$383,647,088</b>	<b>\$402,147,906</b>

**BUDGET BY PROGRAM  
COUNTYWIDE GENERAL FUND**

Program	FY 04 Adopted	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>General Government Services</b>				
Legislative	\$2,448,323	\$2,811,231	\$2,847,300	\$3,020,961
Executive	4,270,658	4,004,470	5,490,792	5,823,547
Financial & Administrative	71,770,088	81,484,149	84,974,334	88,101,422
Legal Counsel	8,524,955	9,055,294	9,542,972	10,153,912
Comprehensive Planning	5,464,208	5,565,375	5,720,926	6,112,187
Other General Government	38,153,245	40,954,212	45,598,915	46,005,128
Subtotal	130,631,477	143,874,731	154,175,239	159,217,157
<b>Nonexpenditure Disbursements</b>				
Intrafund Transfers	10,643,172	0	0	0
Reserves & Refunds	44,560,249	33,468,874	38,373,674	44,519,511
Subtotal	55,203,421	33,468,874	38,373,674	44,519,511
<b>Grand Total</b>	<b>\$518,510,471</b>	<b>\$535,671,481</b>	<b>\$576,196,001</b>	<b>\$605,884,574</b>

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

Program	FY 04 Adopted	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Public Safety</b>				
Law Enforcement	\$83,135,697	\$86,130,177	94,991,242	99,402,123
Fire Rescue	70,012,548	78,638,224	93,827,149	99,737,408
Public Safety Protective Inspections	627,515	872,026	798,118	836,820
Emergency & Disaster Relief Services	1,701,743	1,803,428	1,887,251	1,985,909
Other Public Safety	2,377,885	2,804,434	3,667,450	3,785,579
Subtotal	157,855,388	170,248,289	195,171,210	205,747,839
<b>Physical Environment</b>				
Water/Sewer Combination Services	34,247	56,093	92,000	96,100
Conservation & Resource Management	59,546	62,330	125,744	133,993
Flood Control	11,903,957	14,352,060	15,921,414	16,992,709
Other Physical Environment	103,868	99,320	33,287	53,947
Subtotal	12,101,618	14,569,803	16,172,445	17,276,749
<b>Transportation</b>				
Road & Street Facilities	22,835,266	24,581,141	33,617,594	35,764,925
Subtotal	22,835,266	24,581,141	33,617,594	35,764,925
<b>Economic Environment</b>				
Industry Development	1,000,000	1,000,000	1,150,000	1,150,000
Housing & Urban Development	920,758	801,836	509,275	540,414
Other Economic Environment	2,450,000	2,750,000	2,850,000	2,850,000
Subtotal	4,370,758	4,551,836	4,509,275	4,540,414
<b>Culture/Recreation</b>				
Parks & Recreation	31,133,677	35,814,365	31,892,441	36,283,640
Other Culture/Recreation	874,443	874,443	974,443	974,443
Subtotal	32,008,120	36,688,808	32,866,884	37,258,083
<b>Total Citizen Programs</b>	<b>\$229,171,150</b>	<b>\$250,639,877</b>	<b>\$282,337,408</b>	<b>\$300,588,010</b>
<b>General Government Services</b>				
Financial & Administrative	11,699,710	12,770,615	16,412,184	16,861,934
Comprehensive Planning	10,439,721	11,188,903	12,326,298	12,685,819
Other General Government	9,402,604	9,321,153	6,253,532	5,542,415
Subtotal	31,542,035	33,280,671	34,992,014	35,090,168
<b>Nonexpenditure Disbursements</b>				
Transfers (1)	5,975,520	0	6,032,987	8,998,562
Reserves & Refunds	25,808,462	19,272,514	28,075,030	25,314,777
Subtotal	31,783,982	19,272,514	34,108,017	34,313,339
<b>Grand Total</b>	<b>\$292,497,167</b>	<b>\$303,193,062</b>	<b>\$351,437,439</b>	<b>\$369,991,517</b>