

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 13.2% allocation to transportation in the **All Funds – FY 08** chart by one percentage point to 14.2% 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 4.8 percentage point shift in priorities from one or more other program areas to transportation because each percentage point shift in that fund equals about \$3.4 million.

**BUDGET BY PROGRAM
ALL FUNDS**

Program	FY 06 Adopted	FY 07 Adopted	FY 08 Recommended	FY 09 Planned
Public Safety				
Law Enforcement	184,650,566	204,835,961	210,039,557	223,501,280
Fire Rescue	98,873,563	117,563,772	123,060,947	121,800,989
Detention/Corrections	176,401,741	179,961,286	183,527,726	163,731,872
Public Safety Protective Inspections	22,671,104	22,939,562	20,398,137	21,250,411
Emergency & Disaster Relief Services	10,414,188	1,770,440	4,027,592	4,491,013
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	9,365,786	9,047,144
Subtotal	501,799,454	545,884,251	556,139,651	549,541,716
Physical Environment				
Physical Environment/Solid Waste	122,206,280	75,489,497	92,380,763	114,611,066
Water/Sewer Combination Services	224,861,169	318,665,381	227,163,817	295,099,691
Conservation & Resource Management	30,538,578	34,371,661	34,683,276	36,264,470
Flood Control	21,082,607	23,264,780	33,054,643	30,238,814
Other Physical Environment	315,498	330,660	367,701	376,183
Subtotal	399,004,132	452,121,979	387,650,200	476,590,224
Transportation				
Road & Street Facilities	128,006,226	161,253,522	212,870,888	108,857,736
Transport Transit Systems	475,877	1,025,811	1,233,271	1,233,271
Other Transportation	252,836	1,312,836	446,149	446,149
Subtotal	128,734,939	163,592,169	214,550,308	110,537,156
Economic Environment				
Economic Employment Opportunity	0	0		
Industry Development	25,447,267	36,192,398	39,259,374	40,446,639
Veterans Services	1,414,800	1,431,991	1,404,144	1,411,450
Housing & Urban Development	31,022,128	33,264,731	32,074,574	32,065,340
Other Economic Environment	3,513,500	9,382,496	5,985,125	3,985,125
Subtotal	61,397,695	80,271,616	78,723,217	77,908,554
Human Services				
Health	122,106,395	124,752,288	141,609,917	145,757,532
Mental Health	2,211,129	2,479,842	2,444,426	2,953,990
Human Services Public Assistance	9,837,676	10,386,701	10,382,221	10,604,730
Other Human Services	84,011,592	90,151,360	96,900,004	83,069,990
Subtotal	218,166,792	227,770,191	251,336,568	242,386,242
Culture/Recreation				
Libraries	37,625,068	40,568,069	42,389,021	44,138,969
Parks & Recreation	59,787,438	71,500,329	53,993,368	59,402,356
Cultural Services	1,656,804	1,687,980	1,617,400	1,747,875
Special Recreation Facilities	6,670,921	6,832,680	4,878,640	5,044,998
Other Culture/Recreation	16,823,110	1,378,947	2,517,949	697,755
Subtotal	122,563,341	121,968,005	105,396,378	111,031,953
Courts				
Court-Related Services	42,333,060	38,103,657	34,098,352	37,301,895
Subtotal	42,333,060	38,103,657	34,098,352	37,301,895
Total Citizen Programs	\$1,473,999,413	\$1,629,711,868	\$1,627,894,674	\$1,605,297,740

**BUDGET BY PROGRAM
ALL FUNDS**

Program	FY 06 Adopted	FY 07 Adopted	FY 08 Recommended	FY 09 Planned
General Government Services				
Legislative	\$2,862,067	\$2,920,962	\$2,835,970	\$2,947,021
Executive	5,988,706	6,444,313	6,005,158	6,147,269
Financial & Administrative	172,874,458	179,504,245	185,799,131	192,934,780
Legal Counsel	9,633,945	10,354,475	10,172,400	10,639,774
Comprehensive Planning	21,559,635	23,337,386	20,986,946	22,053,145
General Government Debt Service	121,648,577	127,509,483	72,255,372	60,655,392
Other General Government	176,652,057	194,676,069	204,265,522	215,366,424
Subtotal	511,219,445	544,746,933	502,320,499	510,743,805
Nonexpenditure Disbursements				
Transfers	879,098,709	894,226,077	940,584,922	812,993,766
Reserves & Refunds	539,823,054	692,198,694	568,773,028	848,509,584
Subtotal	1,418,921,763	1,586,424,771	1,509,357,950	1,661,503,350
Other Nonoperating Costs				
Other Nonoperating	16,694,030	60,772,337	40,294,072	42,537,729
Other Uses/Debt Service	28,933,073	120,000	0	0
Subtotal	45,627,103	60,892,337	40,294,072	42,537,729
Grand Total	\$3,449,767,724	\$3,821,775,909	\$3,679,867,195	\$3,820,082,624

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 Recommended	FY 09 Planned
Public Safety				
Law Enforcement	\$87,519,451	\$97,206,594	\$100,022,676	\$105,788,110
Fire Rescue	8,500	8,500	8,500	8,500
Detention/Corrections	122,731,127	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	1,531,209	1,399,957	1,829,630	3,950,483
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
Other Public Safety	0	0	0	0
Subtotal	217,714,308	250,681,601	260,965,974	278,919,901
Physical Environment				
Water/Sewer Combination Services	1,441,452	884,606	300,000	300,000
Conservation & Resource Management	23,609,788	27,400,050	26,173,758	27,734,326
Subtotal	25,051,240	28,284,656	26,473,758	28,034,326
Transportation				
Road & Street Facilities	2,000,000	11,244,004	9,907,504	10,339,929
Transport Transit Systems	125,000	179,000	179,000	179,000
Subtotal	2,125,000	11,423,004	10,086,504	10,518,929
Economic Environment				
Economic Employment Opportunity	0	0	0	0
Industry Development	12,920,931	20,654,367	21,435,589	21,846,009
Veterans Services	414,800	431,991	404,144	411,450
Other Economic Environment	213,500	213,500	185,125	185,125
Subtotal	13,549,231	21,299,858	22,024,858	22,442,584
Human Services				
Health	24,316,106	10,995,376	11,801,459	11,691,021
Mental Health	2,085,990	2,352,657	1,274,136	1,274,136
Human Services Public Assistance	9,080,806	9,267,456	9,210,370	9,432,879
Other Human Services	42,593,137	51,048,766	40,159,870	41,332,449
Subtotal	78,076,039	73,664,255	62,445,835	63,730,485
Culture/Recreation				
Parks & Recreation	21,527,920	23,126,003	17,014,549	17,841,270
Cultural Services	1,816,294	1,896,017	1,617,362	1,747,540
Special Recreation Facilities	1,920,921	2,072,680	2,874,303	3,040,661
Other Culture/Recreation	514,167	404,504	594,607	597,755
Subtotal	25,779,302	27,499,204	22,100,821	23,227,226
Courts				
Court-Related Services	30,410,586	31,579,971	27,018,290	29,458,864
Subtotal	30,410,586	31,579,971	27,018,290	29,458,864
Total Citizen Programs	\$392,705,706	\$444,432,549	\$431,116,040	\$456,332,315

**BUDGET BY PROGRAM
COUNTYWIDE GENERAL FUND**

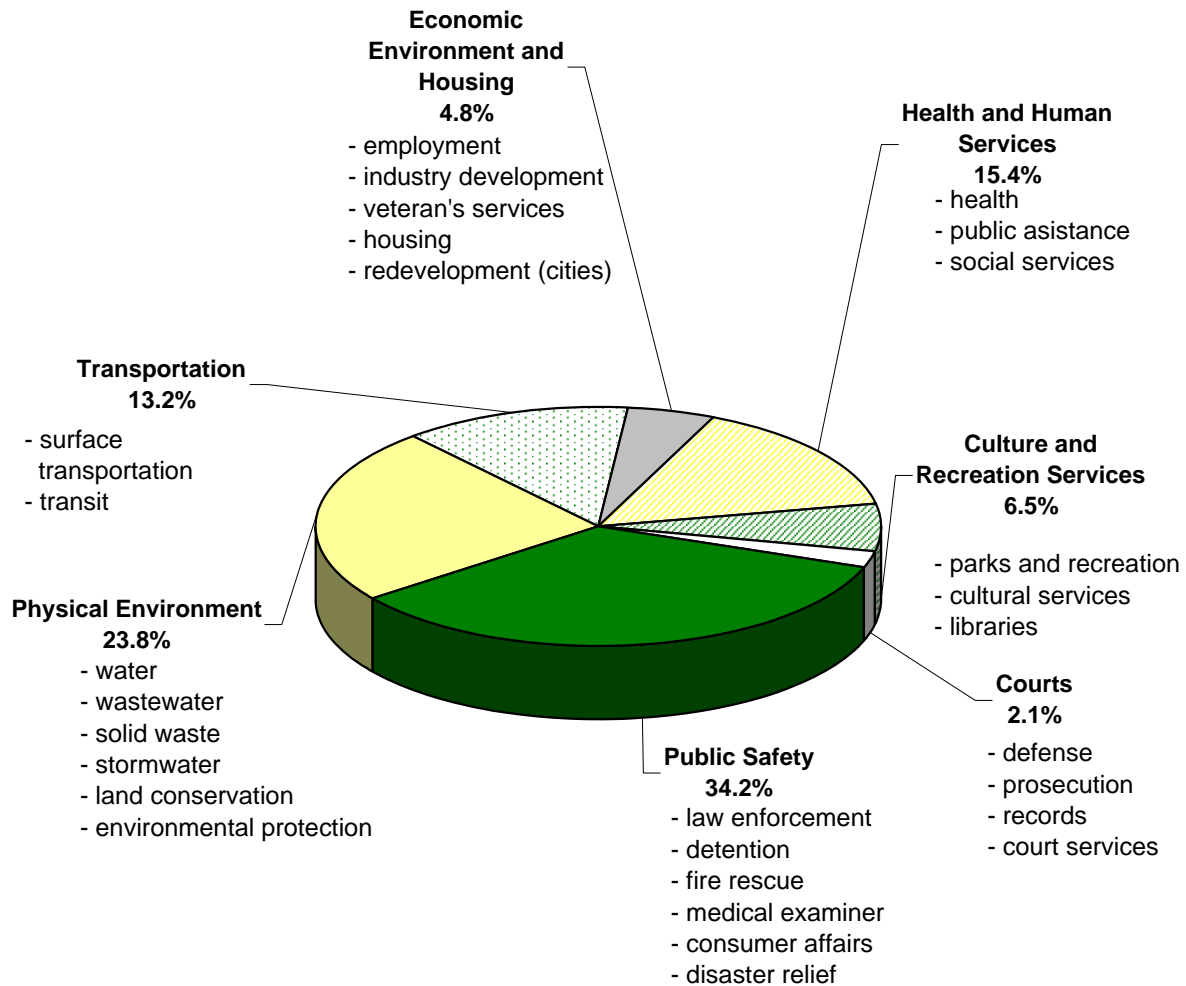
Program	FY 06 Adopted	FY 07 Adopted	FY 08 Recommended	FY 09 Planned
General Government Services				
Legislative	\$2,862,067	\$2,920,962	\$2,835,970	\$2,947,021
Executive	5,577,989	5,839,858	5,636,854	5,761,875
Financial & Administrative	94,404,744	97,490,064	91,851,206	96,813,511
Legal Counsel	9,633,945	10,354,475	10,172,400	10,639,774
Comprehensive Planning	5,720,926	6,008,380	5,434,101	5,732,955
Other General Government	45,259,588	49,827,774	50,124,376	46,932,078
Subtotal	163,459,259	172,441,513	166,054,907	168,827,214
Nonexpenditure Disbursements				
Intrafund Transfers	0	0	0	0
Reserves & Refunds	45,178,925	69,847,878	76,271,433	84,468,956
Subtotal	45,178,925	69,847,878	76,271,433	84,468,956
Grand Total	\$601,343,890	\$686,721,940	\$673,442,380	\$709,628,485

BUDGET BY PROGRAM
UNINCORPORATED AREA GENERAL FUND

Program	FY 06 Adopted	FY 07 Adopted	FY 08 Recommended	FY 09 Planned
Public Safety				
Law Enforcement	94,991,242	105,886,034	107,648,916	115,331,406
Fire Rescue	96,372,715	115,300,272	120,162,267	121,317,309
Public Safety Protective Inspections	782,618	694,496	5,429,924	5,696,439
Emergency & Disaster Relief Services	1,887,251	233,626	1,956,930	304,493
Other Public Safety	4,125,535	7,057,653	2,269,296	2,386,446
Subtotal	198,159,361	229,172,081	237,467,333	245,036,093
Physical Environment				
Water/Sewer Combination Services	92,000	96,100	98,000	98,000
Conservation & Resource Management	125,744	137,053	0	0
Flood Control	15,921,414	16,712,865	11,834,659	11,711,706
Other Physical Environment	33,287	59,456	20,461	74,193
Subtotal	16,172,445	17,005,474	11,953,120	11,883,899
Transportation				
Road & Street Facilities	32,726,109	37,740,155	40,496,253	36,029,431
Other Transportation	0	0	750,000	750,000
Subtotal	32,726,109	37,740,155	41,246,253	36,779,431
Economic Environment				
Industry Development	1,150,000	3,650,000	3,650,000	3,650,000
Veterans Services	1,000,000	1,000,000	1,000,000	1,000,000
Housing & Urban Development	609,275	1,139,771	160,043	168,711
Other Economic Environment	3,300,000	9,168,996	5,800,000	3,800,000
Subtotal	6,059,275	14,958,767	10,610,043	8,618,711
Culture/Recreation				
Parks & Recreation	35,940,411	36,612,779	35,108,331	37,314,992
Other Culture/Recreation	974,443	974,443	100,000	100,000
Subtotal	36,914,854	37,587,222	35,208,331	37,414,992
Courts				
Court-Related Services	10,000	10,000	3,000	3,000
Subtotal	10,000	10,000	3,000	3,000
Total Citizen Programs	\$290,042,044	\$336,473,699	\$336,488,080	\$339,736,126
General Government Services				
Executive	65,064	72,691	0	0
Financial & Administrative	17,929,792	11,133,145	12,433,580	12,868,457
Comprehensive Planning	12,959,205	14,079,210	12,103,482	12,606,317
Other General Government	8,424,715	8,103,974	8,815,826	8,735,099
Subtotal	39,378,776	33,389,020	33,352,888	34,209,873
Nonexpenditure Disbursements				
Intrafund Transfers	0	0	0	0
Reserves & Refunds	37,029,347	62,243,907	61,594,990	82,559,929
Subtotal	37,029,347	62,243,907	61,594,990	82,559,929
Grand Total	\$366,450,167	\$432,106,626	\$431,435,958	\$456,505,928

**BUDGET BY PROGRAM
ALL FUNDS**

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

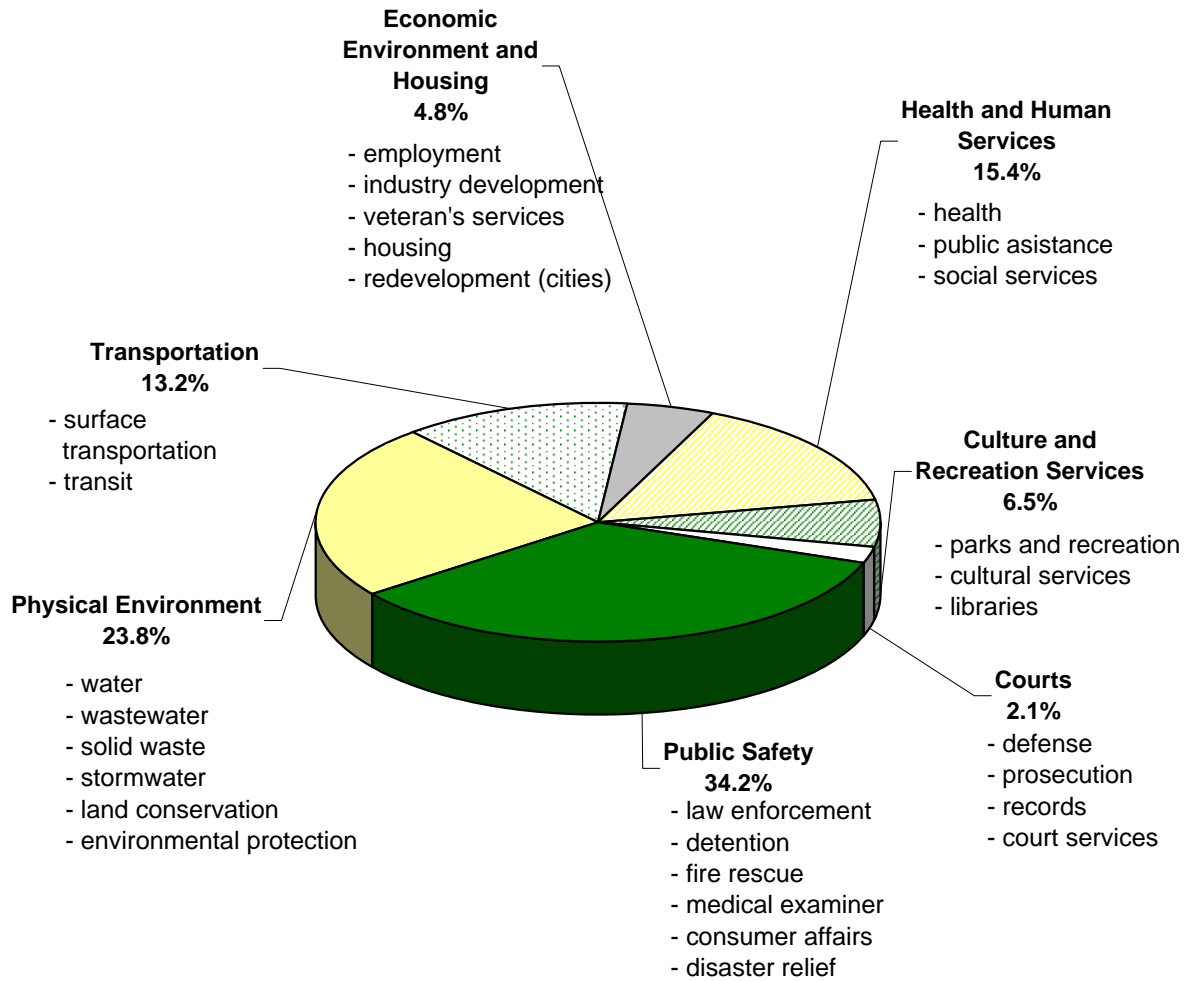


**Each 1% equals \$16.3 million
Total funding equals \$1,627.8 billion**

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**

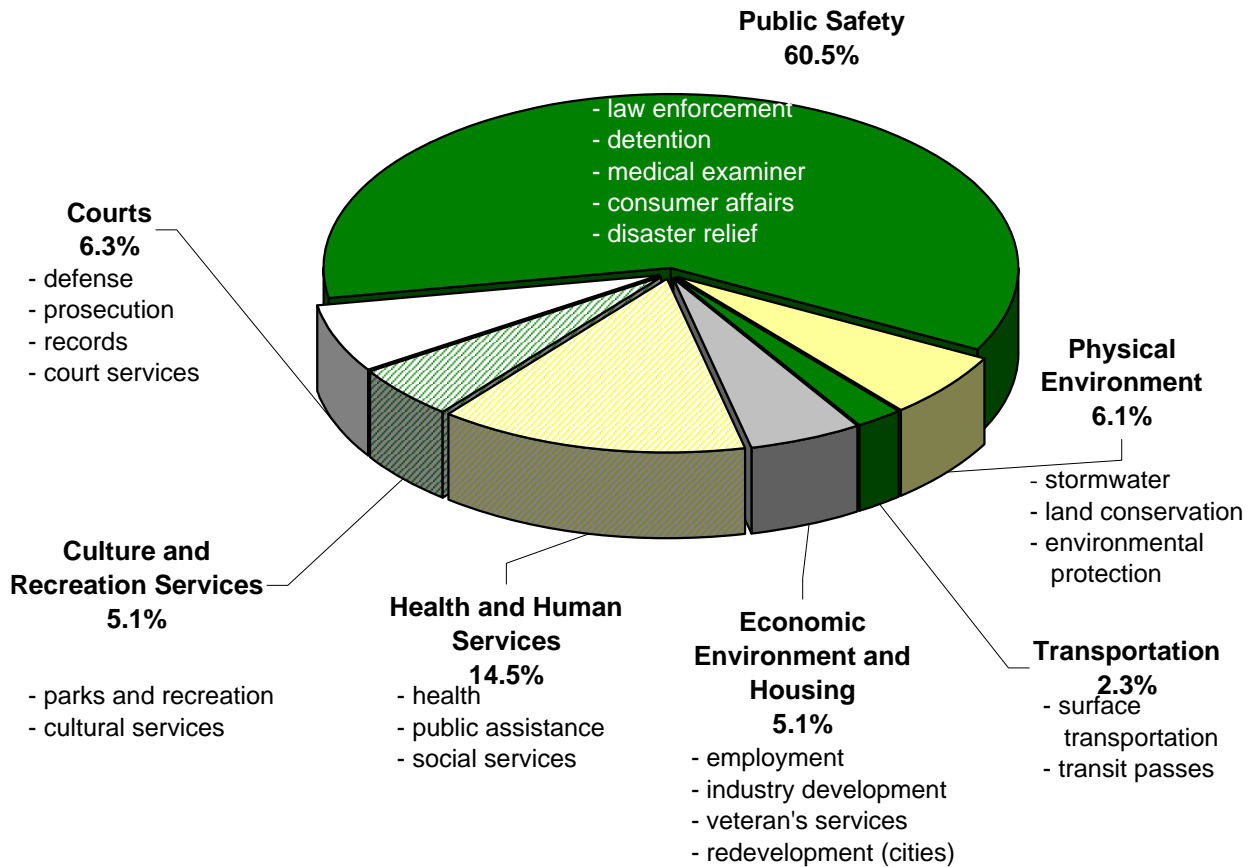


**Each 1% equals \$16.05 million
Total funding equals \$1,605.3 billion**

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**

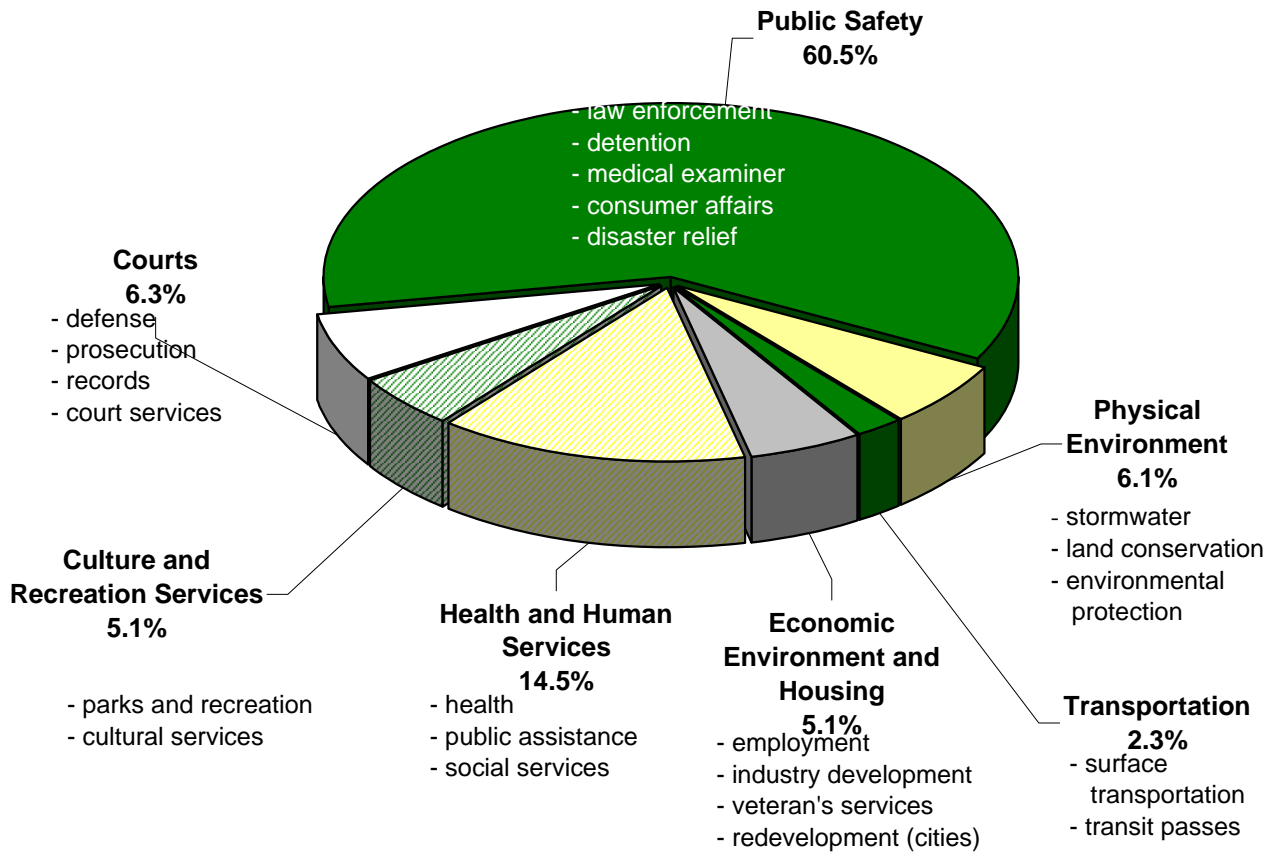


**Each 1% equals \$4.31 million
Total funding equals \$431.1 million**

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
COUNTYWIDE GENERAL FUND**

**Allocation of County Funds by Citizen Program:
Countywide General Fund - FY 09**

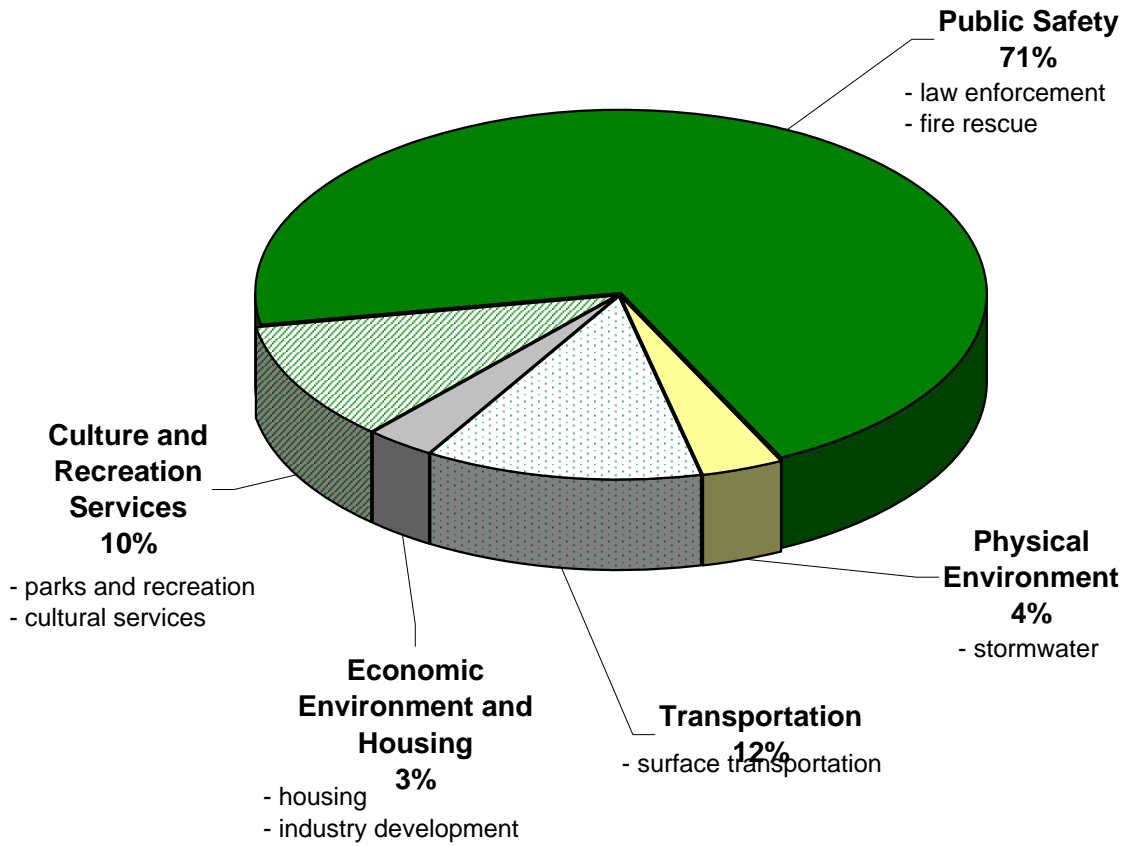


**Each 1% equals \$4.56 million
Total funding equals \$456.3 million**

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 08**

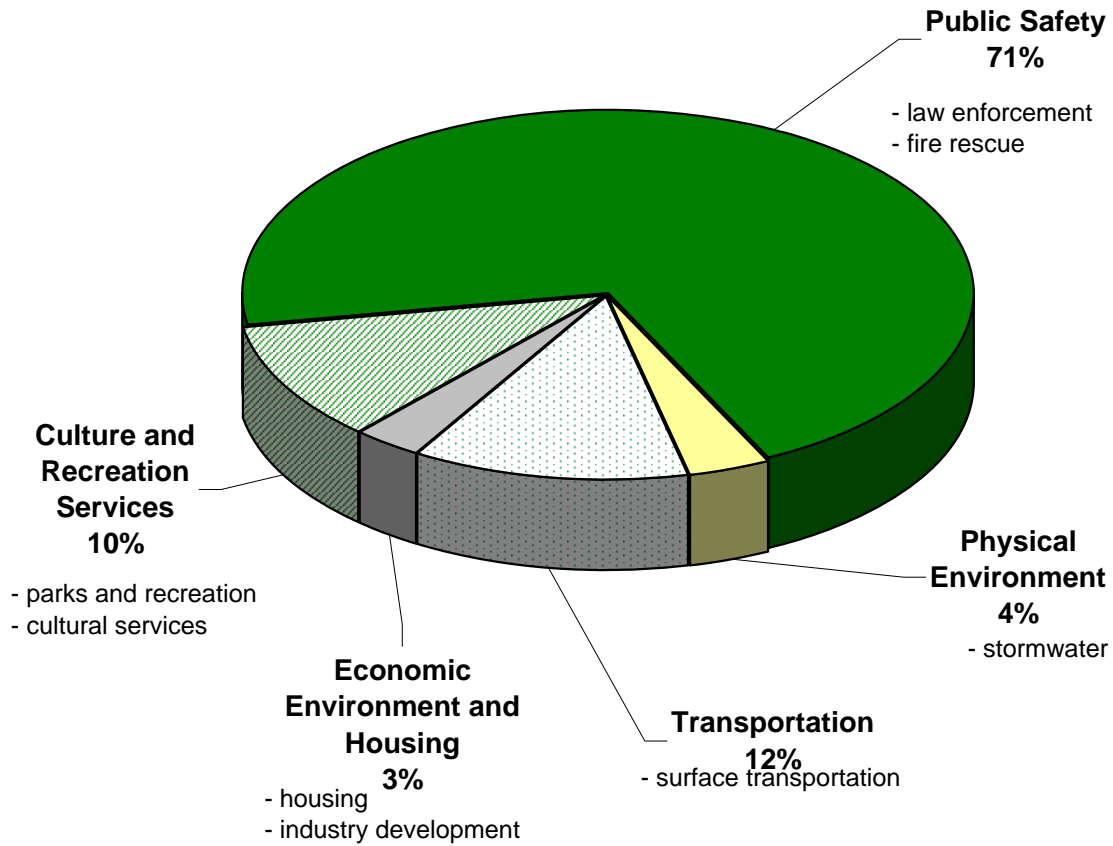


**Each 1% equals \$3.4 million
Total funding equals \$336.5 million**

Note: Transfers from this fund to other funds have been included in this presentation. They have been 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 \$3.4 million
Total funding equals \$339.7 million**

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