



# HARDEE COUNTY 2009 - 2010 BUDGET

HARDEE COUNTY BOARD OF COUNTY COMMISSIONERS  
MINOR L. BRYANT—BOBBY RAY SMITH—TERRY ATCHLEY—  
CLIFTON N. TIMMERMAN—DALE A. JOHNSON

412 W. ORANGE STREET, ROOM 103  
WAUCHULA, FLORIDA 33873

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<b>MILLAGE RATE</b>				
<b>Adjusted Prior Year Ad Valorem Proceeds</b>		<b>13,410,607</b>		
<b>Current Year Gross Taxable Value</b>		<b>1,612,369,764</b>		
<b>Current Year Adjusted Taxable Value</b>		<b>1,549,703,354</b>		
<b>Current Year Roll-back Rate:</b>		<b>8.6537 per \$1,000</b>		
<b>Current Year Aggregated Rolled back Taxes:</b>		<b>13,952,901</b>		
<b>Total Ad Valorem Taxes proposed to be levied:</b>		<b>13,792,211</b>		
<b>Current Year Proposed Millage Rate:</b>		<b>8.5540</b>		<b>Per \$1,000</b>
<b>Current Year Proposed Rate as a Percent Change of Rolled-back Rate:</b>				<b>-1.15 %</b>
 <b>BUDGET BY FUND</b> 				
<b>FUND</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Adopted</b>	
	<b>2007/2008</b>	<b>2008/2009</b>	<b>2009/2010</b>	
001 General Revenue	13,483,529	15,277,427	21,919,373	
102 Transportation Trust	5,598,896	11,836,696	12,272,104	
200 Transportation Trust Debt Service	748,027	795,000	727,000	
103 Fine & Forfeiture	8,457,534	10,789,085	2,216,867	
105 Race Track	446,500	446,500	446,500	
107 Fire Control	2,350,729	3,765,446	3,551,071	
108 Pioneer Park Days	103,900	270,096	151,000	
109 Mining	0	0	663,017	
110 E911	0	0	206,325	
135 Grants	3,395,315	3,712,714	1,118,946	
3XX Impact Fee Funds	0	0	0	
401 Vandolah Wastewater Enterprise	97,765	360,989	376,640	
402 Wauchula Hills Enterprise	3,532,032	6,013,477	5,984,066	
403 Solid Waste Enterprise	2,600,613	5,256,713	5,693,157	
609 Law Enforcement Trust	-	99,025	99,245	
<b>TOTAL BUDGET</b>	<b>40,814,840</b>	<b>58,623,168</b>	<b>55,425,311</b>	

**RESOLUTION NO. 09-33**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HARDEE COUNTY, FLORIDA ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR HARDEE COUNTY FOR FISCAL YEAR COMMENCING ON OCTOBER 1, 2009 AND ENDING SEPTEMBER 30, 2010; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Board of County Commissioners of Hardee County, Florida on September 21, 2009, adopted Fiscal Year 2009-2010 Final Millage rates following a public hearing as required by Florida Statute 200.065; and

**WHEREAS**, the Board of County Commissioners of Hardee County, Florida held a public hearing as required by Florida Statute 200.065; and

**WHEREAS**, the gross taxable value for operating purposes not exempt from taxation within Hardee County has been certified by the County Property Appraiser to the Board of County Commissioners as \$1,612,369,764.

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF HARDEE COUNTY, FLORIDA THAT:**

1. The FY 2009-2010 operating millage rate is 8.5540 mills, which is a 1.15 percent decrease from the rolled-back rate of 8.6537 mills.
2. This resolution shall take effect immediately upon its adoption.

**DULY ADOPTED AT A PUBLIC HEARING THIS 21<sup>st</sup> DAY OF SEPTEMBER 2009.**

**Time adopted: 6:23 PM**

  
 HARDEE COUNTY BOARD OF COUNTY COMMISSIONERS  
**DALE JOHNSON, CHAIRMAN**

**ATTEST:**

  
*B. Hugh Bradley* 9/22/2009  
**B. HUGH BRADLEY**  
**EX-OFFICIO CLERK TO THE BOARD**

STATE OF FLORIDA  
 COUNTY OF HARDEE  
 THIS IS TO CERTIFY THAT THE FOREGOING IS A TRUE AND  
 CORRECT COPY OF Resolution 09-33

AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF  
 HARDEE COUNTY THE 21<sup>st</sup> DAY OF September 20 09  
 WITNESS MY HAND AND OFFICIAL SEAL THIS 22<sup>nd</sup>  
 DAY OF September 20 09  
 B. HUGH BRADLEY, CLERK OF CIRCUIT COURT  
 BY: Carla Barber D.C.

09-22-09A10:10 NCVD

09-22-09A10:10 RCVD

**RESOLUTION NO. 09-34**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HARDEE COUNTY, FLORIDA ADOPTING THE FINAL BUDGET FOR FISCAL YEAR COMMENCING ON OCTOBER 1, 2009 AND ENDING SEPTEMBER 30, 2010; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Board of County Commissioners of Hardee County, Florida held a public hearing as required by Florida Statute 200.065; and

**WHEREAS**, the Board of County Commissioners of Hardee County, Florida, set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2009-2010 in the amount of \$55,425,311.

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF HARDEE COUNTY, FLORIDA THAT:**

- 1. The Fiscal Year 2009-2010 Final Budget be adopted.
- 2. This resolution shall take effect immediately upon its adoption.

**DULY ADOPTED AT A PUBLIC HEARING THIS 21st DAY OF SEPTEMBER 2009.**  
Time adopted: 6:25 PM

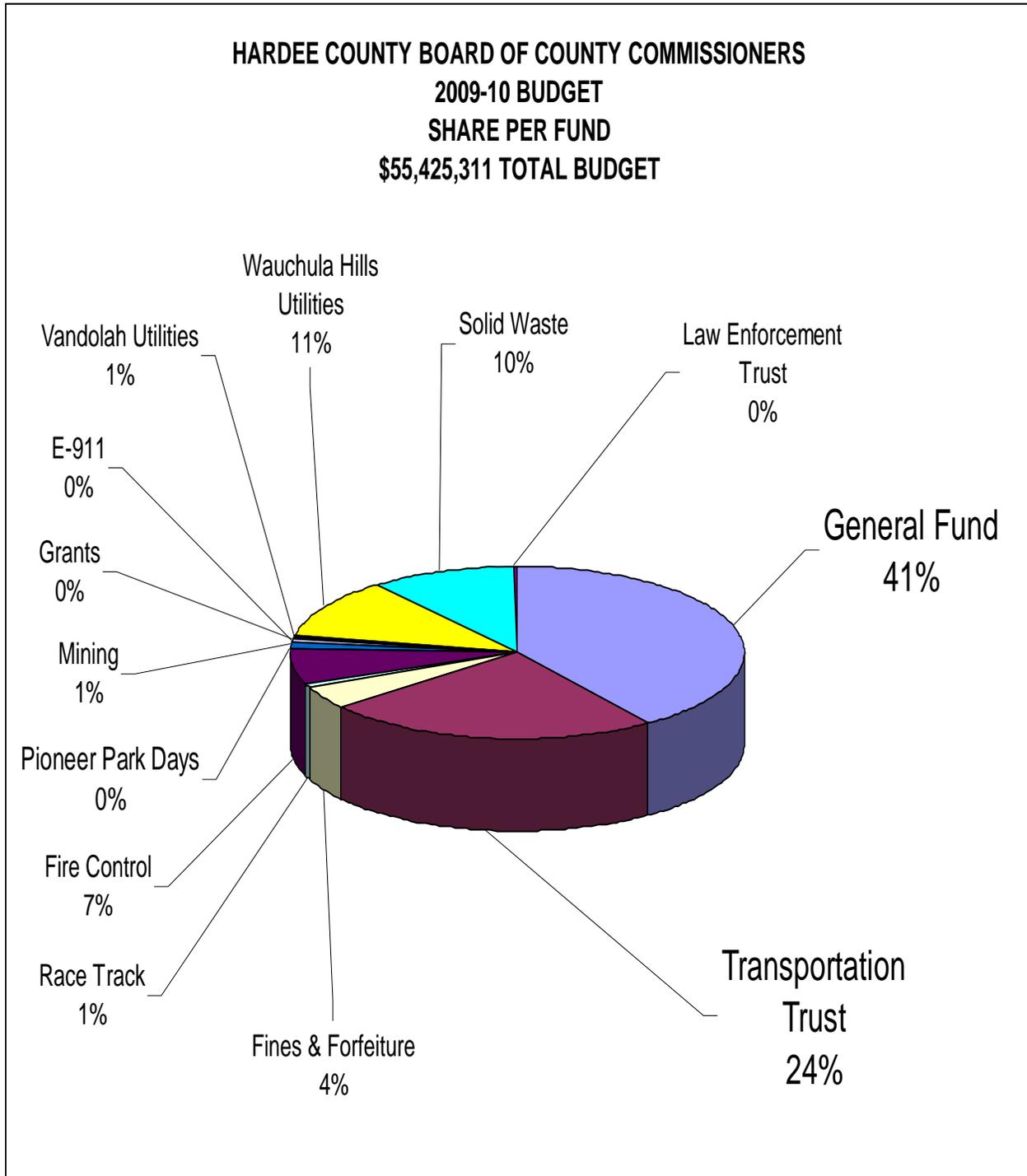
  
 HARDEE COUNTY BOARD OF COUNTY COMMISSIONERS  
 DALE JOHNSON, CHAIRMAN

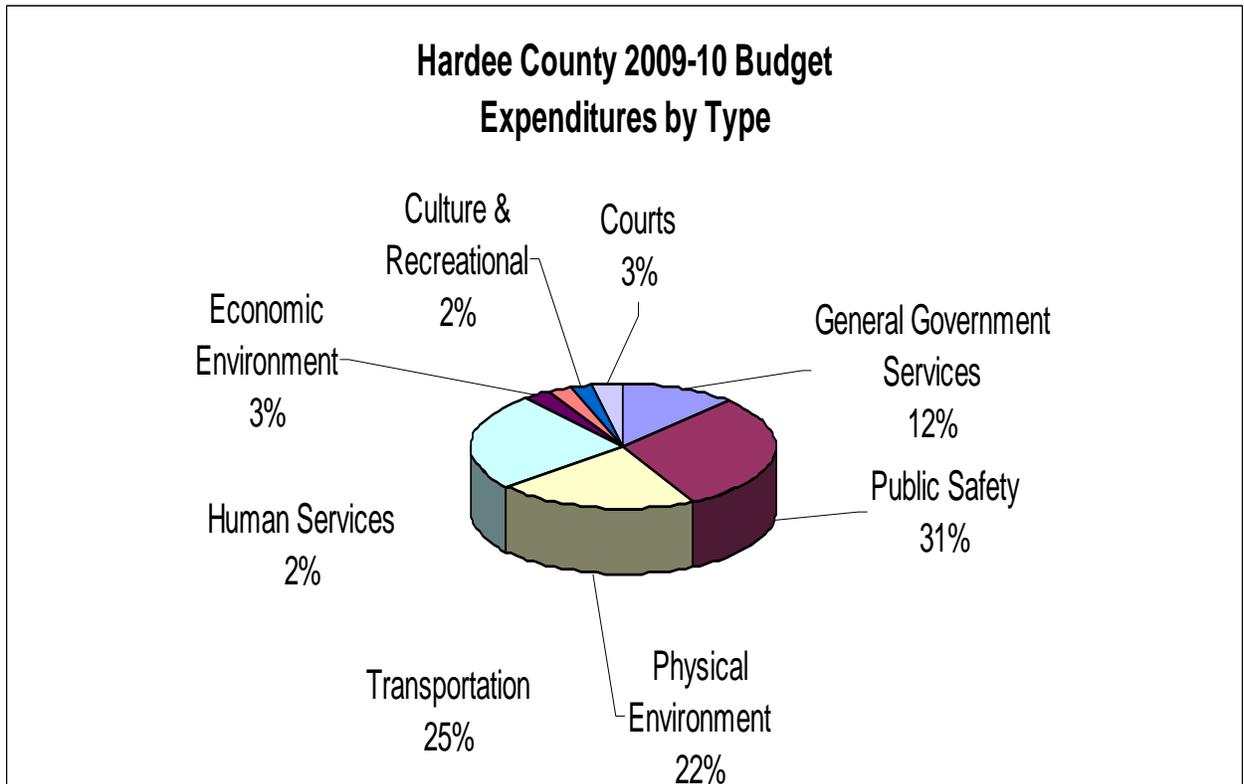
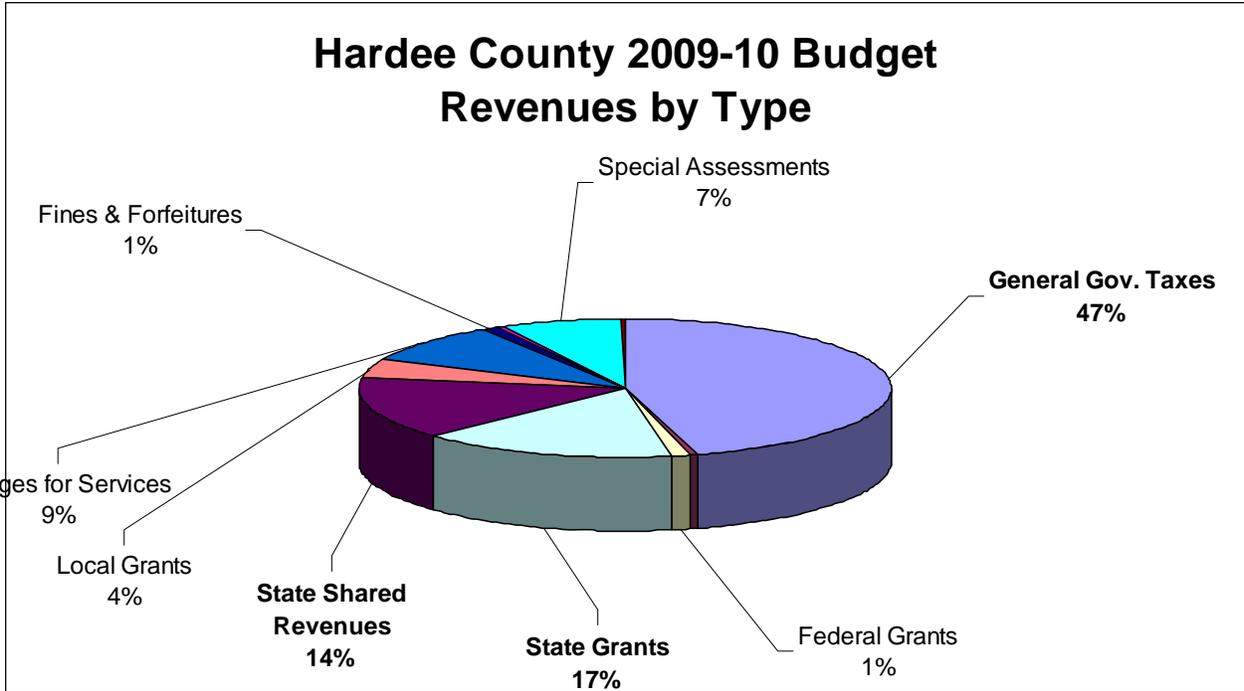
ATTEST:  
 09/22/2009  
 B. HUGH BRADLEY  
 EX-OFFICIO CLERK TO THE BOARD



STATE OF FLORIDA  
 COUNTY OF HARDEE  
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AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF  
 HARDEE COUNTY THE 21st DAY OF September 20 09  
 WITNESS MY HAND AND OFFICIAL SEAL THIS 22nd  
 DAY OF September 20 09.  
 B. HUGH BRADLEY, CLERK OF CIRCUIT COURT  
 BY: Sandra M. Barber, D.C.







## **2009-10 BOARD OF COUNTY COMMISSIONERS**

From left to right:

Minor Bryant – District I  
Nick Timmerman – District II  
Dale Johnson, Chairman – District V  
Terry Atchley – District III  
Bobby Smith – District IV

Standing:

Lex Albritton - County Manager  
Ken Evers – County Attorney

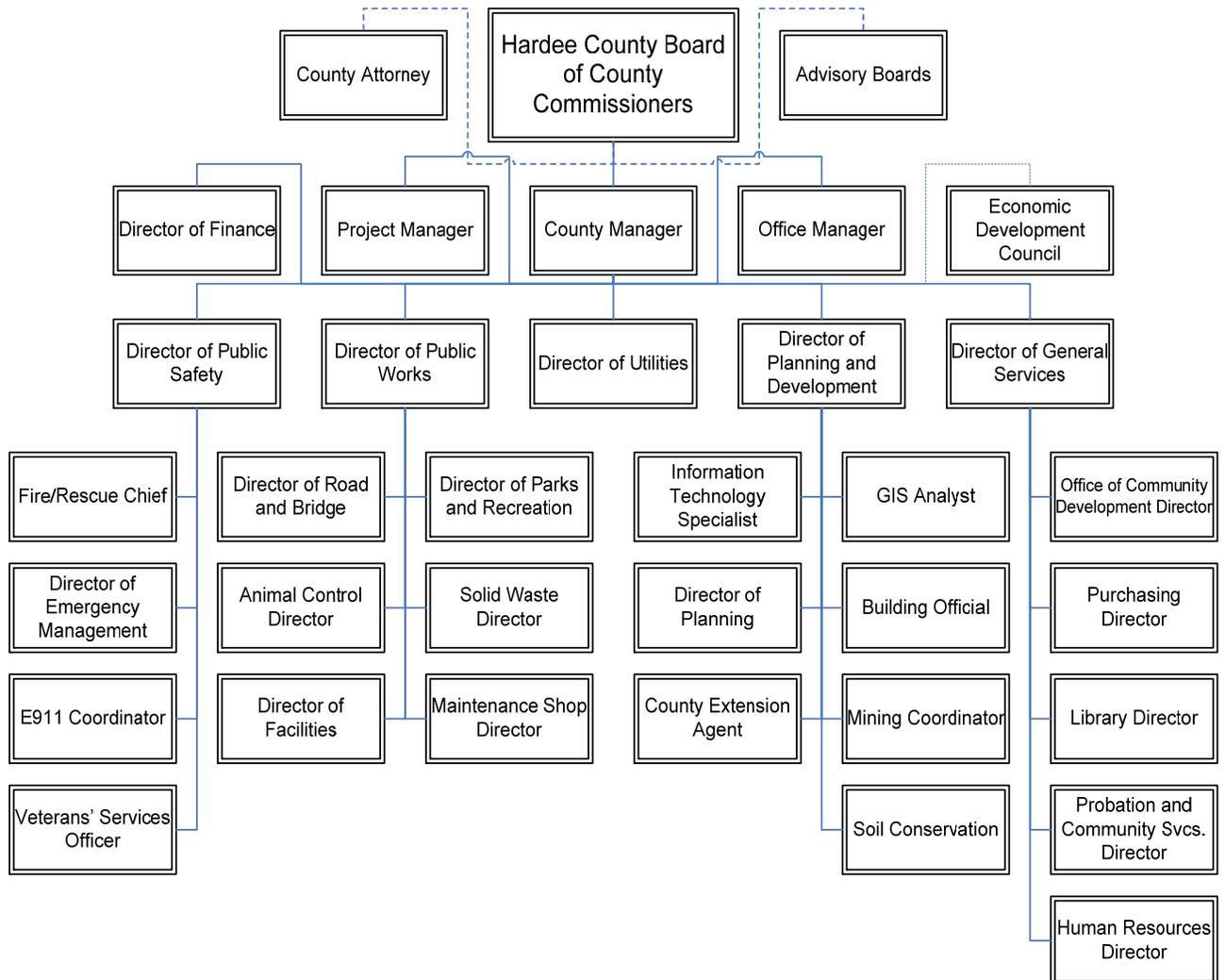
**GENERAL INFORMATION**

Hardee County is geographically located in the West Central Florida region with the County’s boundaries encompassing some 637 square miles. The County’s predominate economic base is contributed to agriculture businesses and flanked by the phosphate mining industry. The April 2007 population estimate, according to the Florida Legislative Committee on Intergovernmental Relations, is 27,520.

**FIVE-MEMBER COMMISSION**

An elected five-member Commission guides Hardee County, a political subdivision of the State of Florida. The Commissioners are elected in non-partisan elections to represent the entire County. The Commission performs legislative functions of government by developing policy for the management of the County. The County Manager, a professional appointed by the Commission, and the County Manager’s staff are responsible for the implementation of those policies. The County contracts out for attorney services.

**HARDEE COUNTY GOVERNMENT ORGANIZATION**



**BUDGET PHILOSOPHY**

The Hardee County BOCC is committed to providing quality service to its residents, at the lowest possible cost, in order to minimize taxpayer burden. In developing the County's financial plan, or budget, attention is first given to assuring that the budget will be in balance, both on an overall basis and in each of the County's funds. Any potential imbalances are eliminated by the County Administrator before the Tentative Budget is presented to the Board of County Commissioners for consideration and adoption at Public Hearings.

**BUDGET PROCESS**

Fiscal Year – Hardee County's budget is based on a fiscal, rather than a calendar year. The fiscal year begins on October 1<sup>st</sup> and ends on September 30<sup>th</sup>. Fiscal year 2009-10 runs from October 1, 2009 through September 30, 2010.

Statutory Requirements – There are 2 Florida Statutes that regulate local government budget development and implementation, Chapters 129 and 200, which are entitled "County Annual Budget." These rules establish a system for controlling finances of local governments throughout the state and specifically direct (among other requirements), that a budget be prepared annually, that it be balanced, and that in no case shall total appropriations of any budget be exceeded. Chapter 200, "Determination of Millage," defines the duty of the Board of County Commissioners (BOCC) in setting the rate of taxation. The State of Florida, Department of Revenue has implemented Section 12D-17 in the Florida Administrative Code to interpret these requirements and establishes guidelines to follow. In addition, General Accounting Principles (GAAP) for state and local governments as set forth by the Governmental Accounting Standards Board (GASB) provides professional standards that guide public financial management and reporting.

Funds – The County's budget is consolidated and presents planned disposition of all available resources in all funds. The BOCC's adopted budget serves as the County's financial plan for the ensuing fiscal year.

The accounts of the County are organized on the basis of funds and accounting groups (or departments), each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts, which comprise its assets, fund equity revenues, and expenditures.

The modified accrual basis of accounting is used for *Governmental Funds* (General Fund, Special Revenue, Debt Services and Capital Projects). Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which services or goods are received and liabilities are incurred. The basis of budgeting and the basis of accounting are the same for all funds with the exception of the *Enterprise Funds*. Enterprise Funds are budgeted using the modified accrual basis and accounted for using the accrual basis. Adjustments are made at fiscal year end as part of fiscal year closing.

Revenue is considered available when it is collectable during the current period, and the actual collection will occur either during the current period or after the end of the period but in time to pay current year end liabilities. Generally, property taxes, grants and inter-fund transfers are accounted for on a modified accrual basis. Revenue is generally considered to be measurable if it has the ability to provide a reasonable estimate of actual cash flow. Expenditures, for the most part, are recorded on an accrual basis because they are measurable when they are incurred.

In *Proprietary Funds* (Enterprise and Internal Services), the accrual basis of accounting is used. Revenues are recognized in the accounting period in which they are earned and become measurable. Expenditures are recognized in the accounting period in which they are incurred.

The essential elements of the accrual accounting method include:

1. Deferral of expenditures and the subsequent amortization of the deferred cost (pre-paid expenses, supplies, etc.)
2. Deferral of revenues until they are earned (property taxes received in advance).
3. Capitalization of certain expenditures and the subsequent depreciation of the cost of machinery and equipment
4. Accrual of revenues that have been earned and expenses that have been incurred.

There are three self-supporting enterprise activities under the BOCC. These three funds are the Vandolah Utility Enterprise Fund, the Wauchula Hills Utility Enterprise Fund and the Solid Waste Enterprise Fund. These departments were established as Enterprise Funds because they were designed to be self supporting in that each are entirely or predominantly self supported by user charges.

Adoption Process – The annual budget process is based on Florida statutory requirements. In February, the Office of Management and Budget (OMB), in conjunction with input received from the departments, updates the revenue projections for the budget year. OMB finalizes these projections and determines projected available resources for the budget year.

Throughout the year, the BOCC provides the County Manager with the direction to define priorities for the ensuing fiscal year and to refine those priorities throughout the year. Based on the initial direction, OMB prepares the budget instructions for development of budget requests by the departments. Departmental requests are submitted to OMB by the end of May. Workshops are held with the departments early in June. The County Manager's recommended budget is presented to the BOCC in July.

The BOCC holds additional work sessions during July and August to review the County Manager's recommended budget and provides OMB with direction in developing the proposed budget and establishing a millage rate, which is made available to the public and forms the basis for the first public hearing in September. Any changes directed by the BOCC at the first public hearing are incorporated into the tentative budget which forms the basis for the second public hearing in September. During the first public

hearing the BOCC adopts a preliminary millage rate and preliminary budget. During the second public hearing, the BOCC adopts a resolution stating the final millage rates to be levied and adopts the final budget.

Tax Reform in the form of Amendment I adopted in January, 2008, added to this process by establishing guidelines for the adoption of specific levels of millage rates and the amount of votes necessary to pass those levels. Per Florida statutory requirements the adopted budget becomes effective on October 1.

Amendments after Adoption – Florida statutes specifically direct that upon final adoption, the budgets shall regulate the expenditures of the County. The itemized estimates of expenditures shall have the effect of fixed appropriations and shall not be amended, altered, or exceeded except as provided by the statute.

The BOCC at anytime within a fiscal year may amend a budget for that year as follows:

- Appropriations for expenditures in any fund may be increased or decreased and other appropriations in the same fund correspondingly increased or decreased with the approval of the BOCC, provided that the total appropriations of the fund not change.
- Appropriations of the reserves or contingencies may be made to increase the appropriation for any particular expenses in the same fund for any lawful purpose, but no expenditures shall be charged directly to reserves or contingencies.
- The reserve for future construction and improvements may be appropriated by the BOCC for the purpose or purposes for which the reserve was established.
- Revenues from a source not anticipated in the budget and received for a particular purpose (including but not limited to grants, donations, gifts or reimbursement for damages) may upon approval of a resolution by the BOCC be appropriated and expensed for that purpose. Such receipts and appropriations shall be added to the budget of the proper fund. The resolution may amend the budget to transfer revenue between funds to properly account for unanticipated revenue.
- Increased receipts for Enterprise or Proprietary Funds received from a particular purpose may, upon approval of a resolution by the BOCC, be appropriated and expended for that purpose in addition to the appropriations and expenditures provided for in the budget.
- If an amendment to the budget is required for a purpose not specifically authorized in Florida Statutes 139.06(2)(a-e), that amendment may be authorized by resolution of the BOCC at a public meeting.

Florida statutes provides for the delegation of authority to approve certain types of budget transfers. The County Manager or Budget and Finance Director act on intradepartmental budget changes that do not alter the total revenue or expenditures budgeted to a cost center. These requests for transfer of funds within a department are first submitted to the OMB for review and approval.

The BOCC approves all other budget changes whether they are transfers between departments or alterations of total revenues or expenditures in a fund. These requests for budget amendments are first submitted to OMB for review and analysis. After review

and signature by OMB, they are forwarded to the County Manager for review and placed on the agenda for consideration by the BOCC.

### **MAJOR BUDGET IMPACTS**

Tax Reform – On January 29, 2008, the Florida electorate approved an amendment to the Florida Constitution relative to property taxation. This amendment (referred to as Amendment 1) was placed on the ballot by the Florida Legislature at a special session held in October 2007. With respect to homestead property: Amendment 1 increases the current \$25,000 homestead exemption by another \$25,000 (for property values between \$50,000 - \$75,000) except for school district taxes. Since the new \$25,000 homestead exemption does not apply to school district taxes, this effectively amounts to a \$15,000 increase to the existing homestead resulting in an estimated annual savings of \$240 for an average homeowner. Amendment 1 also allows property owners to transfer (make portable) up to \$500,000 of their Save Our Homes benefits to their next homestead when they move. Save Our Homes became effective in 1995 and limits (caps) the annual increase in assessed value for homestead property to three percent (3%) or the percentage change in the Consumer Price Index, whichever is less.

With respect to non-homestead property, Amendment 1 limits (caps) the annual increase in assessed value for non-homestead property (businesses, industrial property, rental property, second homes, etc.) to ten percent (10%) except for school district taxes. The Amendment also provides a \$25,000 exemption for tangible personal property.

Amendment 1 will become effective on October 1, 2008, with the exception of the ten percent (10%) assessment cap on non-homestead property which becomes effective on January 1, 2009.

Based on information received from the Hardee County Property Appraiser's office, the loss of taxable property values lost due to Amendment 1 for 2009-10 are \$75.9 million dollars and a loss of tax revenues of \$591, 454 based on the current millage rate of 8.5540.

The State made efforts to recognize the burden that Amendment 1 puts on small fiscally constrained counties, including in their budget allocations to relieve some of that burden.

### **LONG TERM GOALS AND POLICIES**

Hardee County adopted a Comprehensive Plan in 2002 providing the framework for land use changes within the county's unincorporated areas as well as mechanisms and standards through which changes can occur. The plan provides an inventory and evaluation of the trends and conditions of public facilities and services, and of growth and development in the County, based upon the best available information. Slow-growth

market forces and the planning controls permit Hardee County officials to be flexible in planning and budgeting for the anticipated growth projected, while implementing concurrency and encouraging suitable development patterns.

Hardee County's Comprehensive Plan has been prepared to address the needs and interests of the County's residents and visitors. Areas addressed include, but are not limited to, future land use, transportation, housing, sanitation services, conservation, recreation, capital improvements, and economic development.

The Capital Improvement Element (CIE) of the plan consolidates the levels of service established in the various other elements into a comprehensive financial framework which projects the costs of providing those services and the County's ability to finance them. The CIE, Five-Year Schedule of Capital Improvements, and established levels of service shall guide the County in the appropriation of County funds, procurement of other public funds, and contributions from developers for the construction of capital facilities necessary to serve projected future growth, correct existing deficiencies and replace obsolete or worn-out facilities.

The CIE is updated and revised annually to reflect the outcome of the budget development process that is based on Board of County Commissioners direction and countywide planning. This annual planning process incorporates the current year operating and capital budgets as well as future projections into the CIE. The updated Plan then becomes the initial guiding document in the subsequent year's countywide, comprehensive planning process.

The Goals, Objectives and Policies presented in the Plan reflect the directives of the citizenry and the County Commissioners.

## FUND DESCRIPTIONS

In order to budget and account for governmental receipts and expenditures, the BOCC has created various "funds" within the budget. Fund accounting is required by State and Federal regulations as well as by generally accepted accounting principals. All budgeted funds are included in the audited financial statements. For financial statement purposes, the Hardee County reporting entity includes both blended and discretely presented component units, some of which are not included in the budget.

### MAJOR FUNDS

The General Fund – This fund accounts for 41% of the adopted 2009-10 budget and supports the majority of general governmental services, as well as the budgets of the Elected Officials, including the Sheriff for the first time this year. This move will allow the County to account for all ad valorem dollars within one single fund.

Special Revenue Funds – These funds are used to account for revenues that are restricted in their use by the State or BOCC and must be kept separate from other County revenues. These funds include Transportation Trust, Fine and Forfeiture, Race Track, Fire Control, Pioneer Park Days, and Grants. New to the Special Revenue Funds this year are the Mining and E-911 Funds.

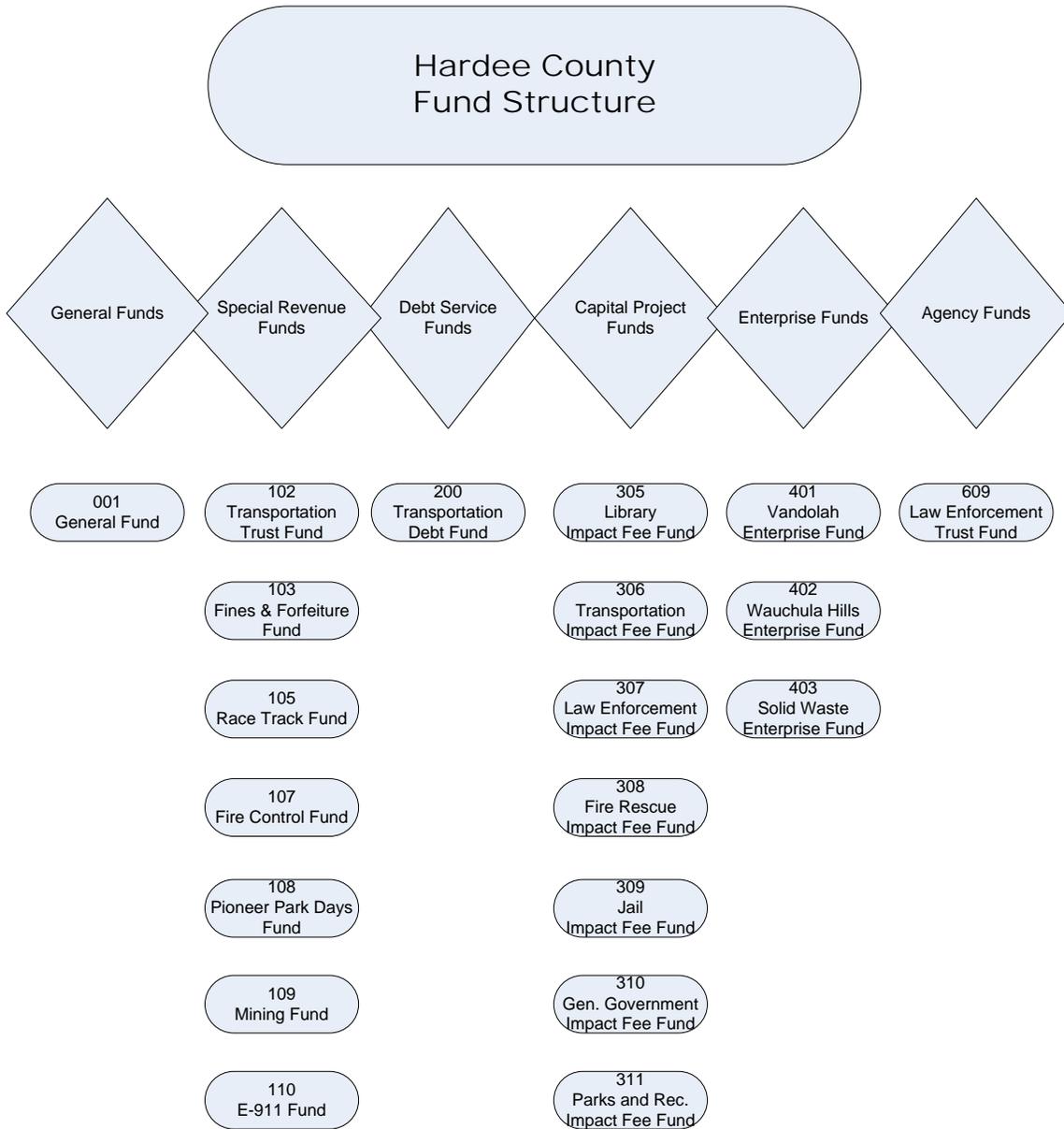
Debt Service Fund – These funds are used to separately account for the principal and interest payments on Transportation Trust Capital Debt.

Enterprise Funds – These funds are used to account for certain self supporting public services provided by County Government (services that generate their own revenues from fees, charges for services and other receipts). Enterprise funds currently include the Solid Waste Enterprise Fund, the Wauchula Hills Water/Wastewater Enterprise Fund and the Vandolah Water/Wastewater Enterprise Fund.

#### NON-MAJOR FUNDS

Capital Projects Funds – These funds are used to account for Impact Fee dollars that are legally restricted to capital expenditures. (Impact Fees currently suspended)

Agency Fund – This fund consists of resources retained by the BOCC as an agent for another governmental unit. Currently, the only Agency Fund the BOCC has is the Law Enforcement Trust Fund into which the Department of Highway Safety and Motor Vehicles may deposit revenues received as a result of criminal and forfeiture proceedings.



## HOW TO READ THIS DOCUMENT

The following is the general layout of this document:

### COUNTY SUMMARY

#### I. FUNDS

##### A. Revenues

##### B. Expenditures

##### 1. Departments

##### a. Department Mission

##### b. Goals & Objectives

##### c. Budget

##### d. Full Time Positions

##### e. Explanations

##### 2. Non-Departments

Each fund will begin with a brief description and a summary of revenues to be utilized and balanced expenditures.

Fund expenditures are further broken into departmental budgets. Each department head was asked to prepare a mission statement, a list of goals and objectives, and a description of the programs or services that are provided by their department that are consistent with the goals and objectives of the County as a whole. This precedence was established by the BOCC.

After reviewing the benefits to be provided by each department, you will find a detailed account of actual historical expenditures (labeled as “Expensed “FY”), a prior year adopted budget (labeled Adopted ’09) and an adopted budget for the current year (labeled Adopted ’10).

Each department’s expenditures are summarized by the following categories if applicable: Personal Services, Operating Expenses, Capital Expenses, and Debt Payments. Non-departmental budgets such as General Fund, Human Services, and Miscellaneous may be given more detail due to the nature of the expenses assigned.

The section labeled “Number of FTE in Department” will show the number of Full Time Equivalents paid for with that departmental budget. For the purpose of accountability, it is necessary to assign proportionate values of individuals in some departments.

The last section is labeled “Explanation of Expenditures” and will briefly describe essential capital or extraordinary operating expenses.

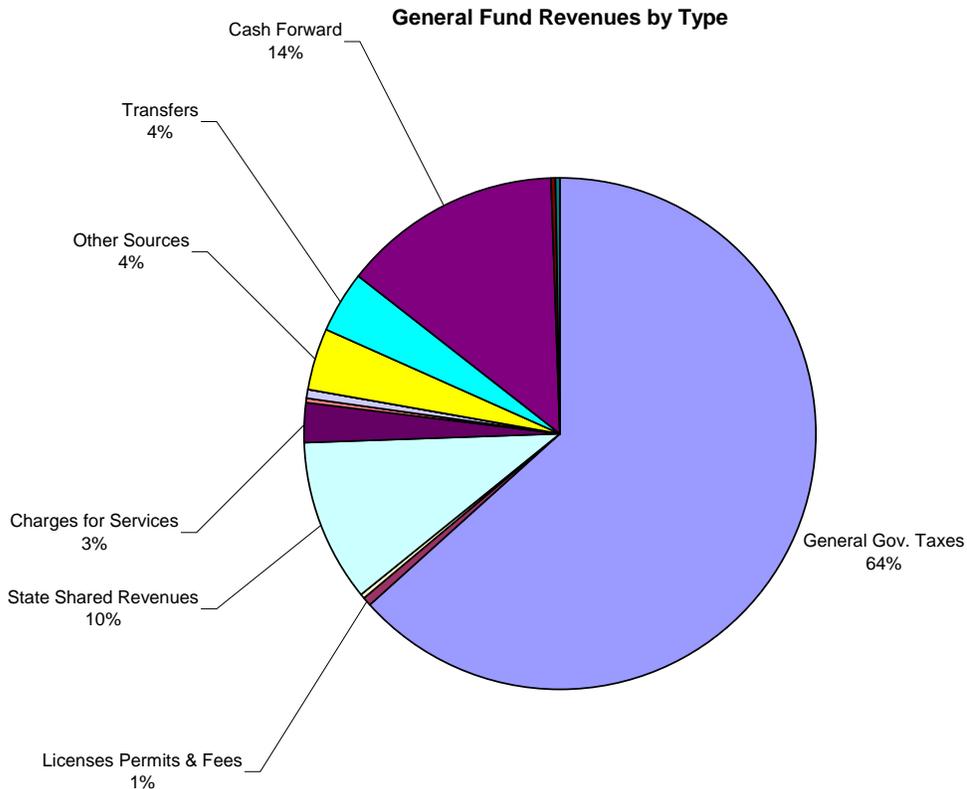
**GENERAL FUND**

The General Fund accounts for 41% of the Board's adopted 2009-10 budget. The General Fund contains the operating expenditures for general management of the local government and general services that support the entire County network, as well as the budgets for the Constitutional Officers including for the first time this year the Sheriff.

**Revenues**

General Government taxes, including Ad Valorem, Discretionary Sales Surtax and Communication Taxes, are the primary source of revenues supporting the General Fund. State Shared Revenues include various sales taxes and state licenses. Charges for Services and Licenses, Permits, and Fees are generated for specific services provided by individual departments within the General Fund. Cash Forwards and Transfers are not considered "sources" of revenues generated. Cash Forwards are those dollars brought forward from the previous year and may or may not be restricted to on-going projects. Transfers on the Revenue side of a budget are those dollars transferred from another County Fund for reimbursement of general management services.

<b>GENERAL FUND REVENUES</b>				
<i>Classification</i>	<i>Revenues 07</i>	<i>Revenues 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
General Gov. Taxes	5,653,482	6,751,998	6,564,045	15,049,819
Licenses Permits & Fees	450,851	281,680	396,500	126,745
Federal Grants	16,196	44,868	-	-
State Grants	524,667	520,309	125,638	90,582
State Shared Revenues	2,447,365	2,333,821	2,481,580	2,454,837
Charges for Services	1,190,878	945,675	854,694	596,820
Fines	4,228	7,754	6,200	6,000
Interest	469,972	220,779	227,900	55,420
Rents & Royalties	48,742	73,002	90,140	90,140
Donations	9,119	15,983	1,030	2,000
Miscellaneous	489,054	247,048	423,738	30,816
<b>Total Revenues Generated</b>	<b>11,304,554</b>	<b>11,442,917</b>	<b>11,171,465</b>	<b>18,503,179</b>
Less 5% on Adopted 09 & Adopted 10			(558,574)	(925,159)
Transfers	390,882	457,168	453,447	884,702
Loan Proceeds	377,900	-	-	
Cash Forward	-	-	4,186,089	3,318,691
Cash Forward Mining	-	-	-	
Cash Forward E911	-	-	25,000	
Cash Forward IDA				87,960
Cash Forward Visioning				50,000
<b>TOTAL REVENUES</b>	<b>12,073,336</b>	<b>11,900,085</b>	<b>15,277,427</b>	<b>21,919,373</b>



**Expenditures**

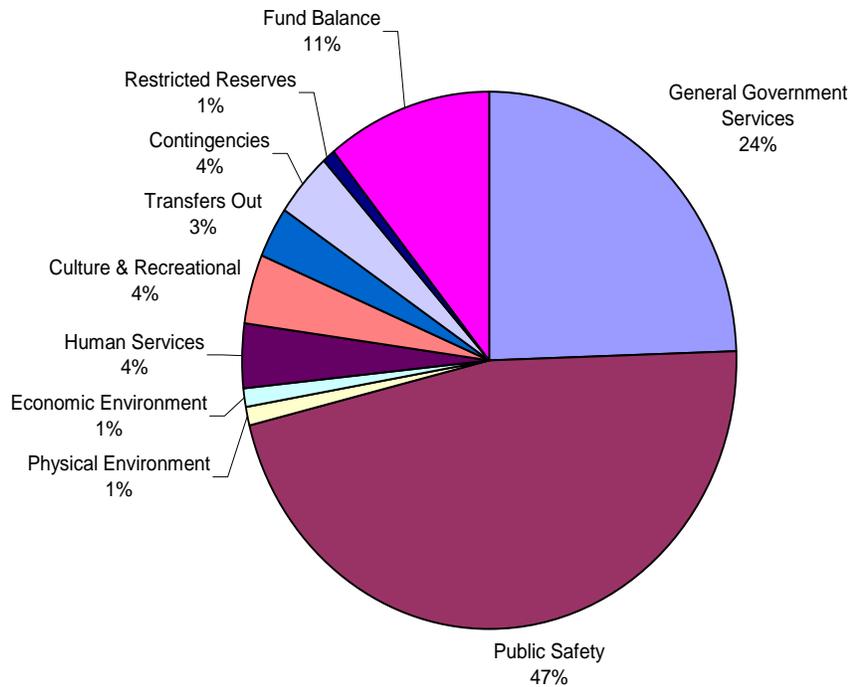
General Fund expenditures under the General Governmental Services include the Clerk of Courts, Property Appraiser, Tax Collector, and Supervisor of Elections budgets which are approved by the BOCC but not under their control. This category also includes County Management such as the BOCC, County Manager, Legal Services, Office of Management and Budgeting, and General Services such as Human Resources, Purchasing, ITS, and Facilities Management and accounts for 24% of the total General Fund Expenditures.

Public Safety includes the Sheriff’s budget, Buildings & Inspections, Emergency Management, and Emergency Medical Services and accounts for 47% of the budgeted expenses. Physical Environment, Economic Environment and Human Services are mostly comprised of mandated HCRA and Medicaid allocations, discretionary allocations to non-profit agencies, Soil Conservation, County Extension, Veterans Services and Animal Control. General Fund also includes budgets for Culture and Recreational Services.

Contingencies are dollars held for emergencies or unexpected expenditures encountered throughout the year. Fund Balance is dollars restricted from expenditures to ensure an adequate cash flow for operations.

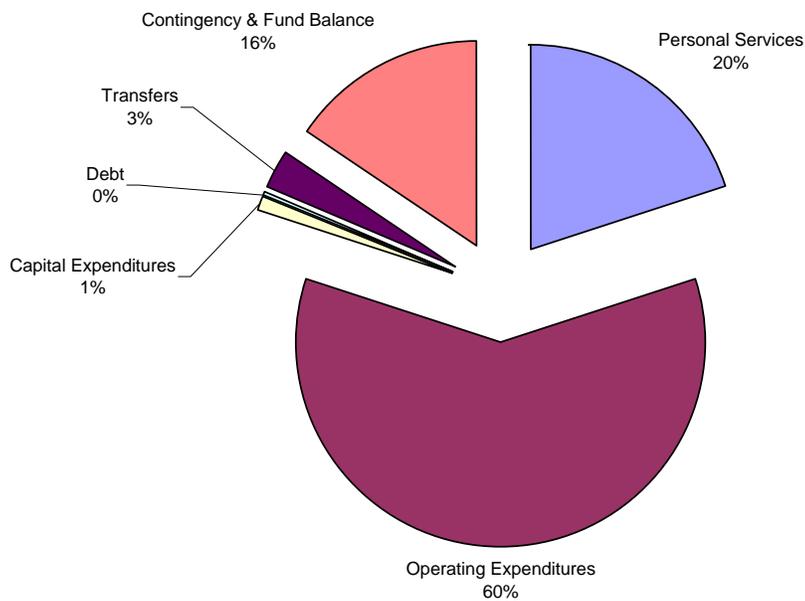
<b>GENERAL FUND EXPENDITURES</b>				
<i>Classification</i>	<i>Expenditures 07</i>	<i>Expenditures 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
General Government Services	6,593,250	6,937,150	6,457,195	5,367,948
Public Safety	7,731,268	2,882,890	2,968,193	10,245,201
Physical Environment	251,298	270,215	255,603	198,247
Economic Environment	236,994	291,230	292,107	263,829
Human Services	965,085	1,055,815	926,538	851,785
Culture & Recreational	1,042,563	868,549	835,299	888,447
<b>Total Expenditures</b>	<b>16,820,458</b>	<b>12,305,849</b>	<b>11,734,935</b>	<b>17,815,457</b>
Transfers Out	1,098,900	1,177,680	612,165	683,690
Contingencies			1,161,495	890,297
Restricted Reserves			221,000	137,960
Fund Balance			1,547,832	2,391,969
<b>TOTAL EXPENDITURES</b>	<b>17,919,358</b>	<b>13,483,529</b>	<b>15,277,427</b>	<b>21,919,373</b>

General Fund Expenditures by Type



A different perspective of looking at General Fund expenditures is depicted below. This analysis shows the percent of dollars allocated to Personal Services, Operating Expenditures, Capital Expenditures, and Debt Expenditures. Again, Contingencies and Fund Balance are not planned expenses but do account for a percentage of each fund. General Fund Personal Services includes 86 Full Time Employees, a decrease of 8 positions from last year.

**General Fund Expenses by Category**



**HARDEE COUNTY  
BOARD OF COUNTY COMMISSIONERS**

**Mission Statement**

*It is the mission of the Hardee County Board of County Commissioners to enhance the quality of life of each of its citizens by providing for their general health, safety and welfare while maintaining fiscal responsibility.*

**Goals and Objectives**

- Adopting a balanced, fiscally responsible budget.
- Ensuring that the goals, objectives, and policies of each element of the Hardee County Comprehensive Plan are followed.
- Ensuring the enforcement, modification, and adoption of ordinances, including the Unified Land Development Code.
- Ensuring, through oversight of the County Manager, that each department provides quality service to the public through an innovative and responsive workforce committed to excellence, integrity and professionalism.

<b>BOARD OF COUNTY COMMISSIONERS DEPARTMENTAL EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Personal Services	223,424	224,571	226,376	230,263
Operating Expenditures	24,544	24,116	26,800	25,300
Capital Expenditures	-	-	-	-
<b>TOTAL</b>	<b>247,968</b>	<b>248,687</b>	<b>253,176</b>	<b>255,563</b>
<b>Number of FTE's</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

**COUNTY MANAGER**

**Mission Statement**

*Administer and carry out the directives and policies of the Board of County Commissioners and enforce all orders, resolutions, ordinances, and regulations of the Board to assure that they are faithfully executed.*

**Goals and Objectives**

- Provide, in a timely manner, an annual report to the Board on the state of the County, the work of the previous year, and any recommendations as to actions or programs he deems necessary for the improvements of the County and the welfare of its residents.
- Provide in a timely manner to the Board, or individual members thereof, upon request, with data or information concerning County government and to provide advice and the recommendations on County Government operations to the Board.
- Prepare and submit in a timely manner to the Board of County Commissioners for its consideration and adoption, an annual operating budget, a capital budget and a capital program.
- Effectively establish the schedule and procedures to be followed by all County departments, offices, and agencies in connection with the budget, and supervise and administer all phases of the budgetary process.
- Prepare and submit to the Board after the end of each fiscal year a complete report on the finances and administrative activities of the County for the preceding year and submit recommendations.
- Supervise the care and custody of all County property.
- Recommend to the Board a current position classification and pay plan for all positions in County service.
- Develop, install and maintain centralized budgeting, personnel, legal and purchasing procedures.
- Organize the work of County departments and review the departments, administration and operations of the County and make recommendations pertaining thereto for reorganization by the Board.

<b>COUNTY MANAGER DEPARTMENTAL EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Personal Services	313,471	318,246	324,134	282,372
Operating Expenditures	15,510	18,207	16,200	15,512
Capital Expenditures	3,625	-	-	-
<b>TOTAL</b>	<b>332,606</b>	<b>336,453</b>	<b>340,334</b>	<b>297,884</b>
Number of FTE's	5	4	4	3

**Variance Explanation:** Variances in Personal Services are due to a reduction of positions budgeted in this department. In 2008 the Assistant County Manager was removed and in 2010 the Executive Assistant was removed.

**ELECTED OFFICIALS**

<b>ELECTED OFFICIALS ALLOCATIONS</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Clerk of Courts	434,906	434,900	475,000	549,080
Property Appraiser	673,735	966,350	733,282	644,181
Tax Collector	483,657	516,467	568,607	540,000
Supervisor of Elections	306,442	306,442	290,278	274,837
<b>TOTAL</b>	<b>1,898,740</b>	<b>2,224,159</b>	<b>2,067,167</b>	<b>2,008,098</b>

**LEGAL SERVICES**

<b>LEGAL SERVICES EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
County Attorney	52,740	52,617	75,000	75,000
Code Enforcement	-	-	2,000	2,000
Labor Attorney	2,534	3,528	3,500	3,500
Other Legal Services	-	-	6,600	6,600
<b>TOTAL</b>	<b>55,274</b>	<b>56,145</b>	<b>87,100</b>	<b>87,100</b>

## HUMAN RESOURCES

### Mission Statement

*The Human Resources Department's mission is to provide support to all County Departments in the areas of Personnel, Payroll, Equal Employment Opportunity and Risk Management in a manner that will ensure that the County's employment practices and benefits are consistent with the goals and objectives of the Board of County Commissioners.*

### Goals and Objectives

- To secure qualified applicants for various positions within the county.
- Review and recommend cost effective benefits packages for county employees.
- Process all bi-weekly payrolls in a timely manner.
- Review all workplace safety issues and provide training assistance to reduce these issues and prevent claims.

### Programs

- Employee recruitment and benefits review - HR places job announcements, collects and reviews applications and responds to applicants inquiries. HR arranges interviews, pre-employment physicals and performs compensation and benefit briefings.
- Payroll - HR processes all county employee pay-roll on a bi-weekly basis.
- Insurance - HR continually reviews options for the County's benefits program to ensure the most beneficial yet cost effective plans.
- Union Negotiations - Negotiate union contracts for Hardee County for LUINA Local 678 and IAFF Local 3471.
- Public Risk Management - Serve as Treasurer for the Health Trust Executive Board and serves on Property and Casualty Board.
- Human Resources Director received certification in Human Resources from Florida Public Personnel Association. (3-year program)
- Assists Department Heads and Directors in non-disciplinary and disciplinary actions to ensure compliance with the rules and regulations.
- Union Contracts

<b>HUMAN RESOURCES DEPARTMENTAL EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Personal Services	131,562	108,307	113,167	112,003
Operating Expenditures	6,858	5,601	7,400	6,810
Capital Expenditures	-	-	-	-
<b>TOTAL</b>	<b>138,420</b>	<b>113,908</b>	<b>120,567</b>	<b>118,813</b>
Number of FTE's	2	2	2	2

## PURCHASING

### Mission Statement

*The mission of the Purchasing Department is to obtain maximum value for the taxpayers' dollars, procuring goods and services of the right quality at the right cost, maintaining fair and ethical competition among suppliers.*

### Goals and Objectives

- To comply with the rules of the Auditor General
- To utilize available technology to maximize competition in procurement of goods and services.
- To process all requisitions within 2 business days of final approval
- To assist county departments in complying with their annual budget by obtaining maximum value for each dollar spent.
- To assist economic recovery by utilizing local vendors whenever possible.

### Programs

- Purchasing administers the Bank of America credit card program for small dollar purchases. The Purchasing Specialist prepares the cost allocation report, which is forwarded to accounting for payment.
- Purchasing processes requisitions for goods and services, obtains the best value through life-cycle cost and issues purchase orders.
- Purchasing receives delivery of items and matches receipt records to purchase orders and invoices. Invoices matching receipt records are forwarded to accounting for payment.
- Purchasing, stores and distributes commonly used items for repeat or continuing use by all County departments.
- Purchasing issues and administers Invitations to Bid, Requests for Proposals and Requests for Quotes for goods and services in excess of \$25,000.
- Purchasing administers a “reverse auction” system for most purchases in excess of \$80,000. This on-line process allows vendors to bid against one another in a controlled auction environment to maximize competition for goods and services.
- Purchasing administers the fuel program for Public Works by ordering, receiving and distributing fuel for County vehicles and equipment. Reports are issued to apply costs for fuel to user departments.

<b>PURCHASING DEPARTMENTAL EXPENDITURES</b>				
Classification	Expensed 07	Expensed 08	Adopted 09	Adopted 10
Personal Services	215,910	224,411	184,886	186,688
Operating Expenditures	15,045	11,089	12,505	9,189
Capital Expenditures	1,192	-	-	-
<b>TOTAL</b>	<b>232,147</b>	<b>235,500</b>	<b>197,391</b>	<b>195,877</b>
Number of FTE's	5	5	4	4

**Variance Explanation:** Variances in Personal services are due to a reduction of positions budgeted in this department. In 2009 an Administrative Assistant was removed.

## OFFICE OF COMMUNITY DEVELOPMENT

### Mission Statement

*Community Developments mission is to provide an integrated system of resources, services and opportunities to help people improve their lives, the lives of others, neighborhoods and the total community.*

### Goals and Objectives

- The Office of Community Development (OCD) Offers Continuous Dedication to our community through coordinating, monitoring, and maintaining a centralized database of all grants and grant projects for the County. OCD also assists the Departments and Grant Consultants in the acquisition, implementation, and administration of grant programs. Our goal is to continue to actively pursue housing grants for our eligible, low-income citizens in an effort to provide them housing assistance programs that will improve sub-standard living conditions, while simultaneously improving neighborhoods and increasing the County's tax base.
- Continue researching and applying for grants that are applicable to the BCC's direction to further develop and improve our community via the county parks and recreation system, expansion of water and sewer systems, commercial and neighborhood revitalization projects.
- As priority for the 09/10 year, OCD will diligently seek funding opportunities through the newly established American Recovery and Reinvestment Act of 2009 as defined by federal stimulus legislation in an effort to improve our community development needs such as infrastructure to our water and sewer systems, roadway system, energy efficiency for county owned facilities and housing.

### Programs

- Administer and distribute funds as defined by Florida Legislature for the newly created Florida Homebuyer Opportunity Program that will serve families whose household income bracket does not exceed \$150,000.
- Down payment and closing cost assistance for first-time homebuyers through our existing SHIP and Home Consortia partnership programs.
- Rehabilitation services to improve the health, safety and well being of elderly, disabled and low-income families.
- Replacement housing for eligible applicants
- Administer housing grants, not limited to CDBG, HHRP, SHIP, HOME.
- Administer health care grants, as they are available in collaboration with the Health Care Task Force and the Primary Care Network to assist low-income and under-

insured citizens.

- Administer grants and legislative appropriation programs for the expansion of water and sewer services to families located within Phase II of Wauchula Hills.
- Administer grants for library programming, animal services, recreational projects etc.
- Administer legislative appropriation funds for Courthouse Improvement project.
- Collect defaulted liens to ensure continuity of housing rehabilitation program.
- Service nearly 500 County liens (both 10 and 20 year terms) until satisfaction.
- Provide Homebuyer Education classes to prospective first time homebuyers (8 hour class as required by HUD).
- Provide budget, housing and foreclosure prevention counseling through partnerships as well as Community Development staff members.

<b>OFFICE OF COMMUNITY DEVELOPMENT (OCD) DEPARTMENTAL EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Personal Services	71,803	27,068	86,116	93,052
Operating Expenditures	2,411	720	3,300	6,160
Capital Expenditures	-	-	-	-
<b>TOTAL</b>	<b>74,214</b>	<b>27,788</b>	<b>89,416</b>	<b>99,212</b>
Number of FTE's	2.20	1.40	1.47	1.60

**Variance Explanation**

Variances are to be expected with OCD due to the flow of grant funds. The more grant funds that are available the more grant dollars that are contributed to funding the cost of OCD. There are 5 full time employees but salaries are assigned proportionately to grants funds as they are available.

## OFFICE OF MANAGEMENT AND BUDGET

### Mission Statement

*The mission of the Office of Management and Budget is to properly manage the County's budget in accordance with state regulations and to ensure that the budget process and results demonstrates high accountability, integrity and prudent expenditure of public funds.*

### Goals and Objectives

- To prepare a budget document that demonstrates accountability for government spending and provides quality educational information to the general public.
- To assist County departments with the proper development of annual budgets and develop methods, schedules, summaries, and forms to help reduce their time spent in preparation of budgets.
- Further, establish concepts that demonstrate accountability on a departmental level and is in accordance with BOCC policies and Florida Statutes.
- To develop a written budget policy that is consistent with TRIM guidelines and new tax reform laws.
- To develop a quarterly report and summary of County revenues and expenditures for the Board of County Commissioners.
- To develop routine methods for monthly budget analysis and forecasting.

### Programs

- Budget Process - OMB initiates the budget process in February of each year by creating the budget documents and instructing each County department of the process. The schedule is set in accordance with a strict Truth in Millage time line established by the state. OMB further maintains the balance of approved budgets and conducts periodic forecast of revenues and expenditures throughout the year in order to maintain a healthy financial status.
- Capital Management - OMB maintains the current values of all County assets. This is conducted through annual inventories, and ensuring that all capital equipment and projects are budgeted, expensed and depreciated properly on an annual basis. In addition, OMB coordinates the annual updates for Capital Improvement Plan.
- Special Assessments - OMB maintains the special assessment tax roll for fire and solid waste. This is accomplished by ensuring that all new properties are added and that any necessary deletions are made to the tax roll as well as collection of interim revenues for newly constructed facilities.
- Indigent Health Care - OMB is responsible for management of the independent Indigent Health Care Board created in 1992 by referendum to provide 550K to indigent residents of Hardee County for emergency medical treatment.
- Annual Report - OMB prepares the County's Annual Report detailing the accomplishments of the previous year's activities.

- Annual Audit – OMB prepares several documents and provides information for the County Wide Audit and prepares the Management Response and Analysis of the Audit document.
- 2004 Hurricanes - OMB has managed the expenditures and FEMA reimbursements from the 2004 Hurricanes for the past six years and will continue until proper close of the project.
- Debt - OMB manages the County’s Debt schedule.

<b>OFFICE OF MANAGEMENT AND BUDGET DEPARTMENTAL EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Personal Services	199,492	201,414	204,554	164,521
Operating Expenditures	9,589	15,578	34,100	140,200
Capital Expenditures	1,366	-	-	-
<b>TOTAL</b>	<b>210,447</b>	<b>216,992</b>	<b>238,654</b>	<b>304,721</b>
Number of FTE's	5	4	4	3

**Variance Explanation**

Variances in Personal Services are due to a reduction of positions budgeted in this department. In 2007 there was an Administrative Assistant position budgeted but never filled and in 2010 this department reorganized by reclassifying the Fixed Assets and Special Assessment Specialist positions to Budget Specialist and removing a Budget Specialist position. The increase in the operating line was due to moving the audit expenses from the miscellaneous category to this department; therefore there will be a reduction seen in the Miscellaneous budget.

## **PLANNING AND DEVELOPMENT DEPARTMENT**

### **Mission Statement**

*The Planning and Development Department will maintain the public health, safety and welfare by establishing appropriate land use categories, protection of natural resources and assuring financial feasibility of capital improvements through maintenance and amendment of the Hardee County Comprehensive Plan; implementation of the Comprehensive Plan and development of rules to assure a quality built environment through the Hardee County Unified Land Development Code; and enforcement of the Plan and Code through provisions in the Code and other applicable codes and ordinances.*

### **Goals and Objectives**

- Maintain Hardee County's compliance with Chapter 163, Part II Florida Statutes by maintaining and enforcing the Hardee County Comprehensive Plan and by amending the Plan as initiated by the Board of County Commissioners and Florida Laws. Further, we will propose plan amendments consistent with growth management policies and maintain coordination between the state, region, county and municipal agencies.
- Maintain and enforce Hardee County's Comprehensive Plan by implementing and amending Land Development Codes consistent with amendments to the Comprehensive Plan. To ensure that proposed amendments will improve service delivery, aesthetics, health, safety and/or welfare of citizens. To provide required notice of changes to land use, zoning, development regulations and other matters related to growth management and to ensure compliance with LDC and other related codes and ordinances through active code enforcement.
- Protect the public's infrastructure investments, private investments and natural resources, while recognizing private property rights by reviewing site development and construction plans for new developments whether County or private to ensure compliance with the LDC and by enforcing the LDC and other codes and regulations relating to wetlands, floodplains, water bodies and other sensitive areas and by establishing mechanisms for property owners to seek specific relief from regulation based on specific evaluation criteria.

### **Programs**

- Maintenance of the Hardee County Comprehensive Plan.
- Compliance with state law and changes to state law.
- Locally initiated amendments.
- Applicant initiated amendments.
- Review, recording and recommendation of amendments to the Local Planning Agency and Board of County Commissioners.
- Intergovernmental coordination between Hardee County and state, regional, and local agencies.

<b>PLANNING AND ZONING DEPARTMENTAL EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Personal Services	156,962	153,930	159,516	60,834
Operating Expenditures	24,513	161,096	26,550	54,630
Capital Expenditures	1,935	-	-	-
<b>TOTAL</b>	<b>183,410</b>	<b>315,026</b>	<b>186,066</b>	<b>115,464</b>
Number of FTE's	3	2	2	1

### Variance Explanation

The Variance in Personal Services is due to the removal of the Planning Director's position in 2010. Operating Expenses vary due to availability of grants funds for planning projects.

**INFORMATION AND TECHNOLOGY SERVICES (ITS)**

**Mission Statement**

*The purpose of the ITS/GIS Department is to provide client access to network and internet resources as well as GIS Mapping Data to the community at large. Through research and a continuing education, we gain knowledge of new procedures that enable our department to support the end users more completely.*

**Goals and Objectives**

- To research and implement new technologies to make computer systems more functional for our end users.
- To provide accurate GIS Mapping Data for both the public and end users within County Government.
- To maintain current computer systems and upgrade these systems as necessary, ensuring end users can carry out their job functions.
- To provide a consistent network environment to all county employees to support data sharing.

**Programs**

- GIS Mapping Data - The IT Department maintains a county website that houses our GIS data. This data, used by many people to obtain information about land throughout the county, requires constant updating and maintenance throughout the year.
- Active Directory - It is the responsibility of the IT Department to finalize migration, maintain, and update the County’s Active Directory System as often as necessary.
- Exchange 2007 - In keeping with standards that have been laid before us, the IT Department is using Exchange 2007 Server to comply with State requirements for archiving email and storing this data in a manner that can be assessed easily.
- System Maintenance - The IT Department manages all the troubleshooting and maintenance on IT related equipment owned by the County.

<b>ITS DEPARTMENTAL EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Personal Services	175,384	155,950	131,263	131,988
Operating Expenditures	52,779	63,477	86,810	78,514
Capital Expenditures	12,331	39,966	7,000	-
<b>TOTAL</b>	<b>240,494</b>	<b>259,393</b>	<b>225,073</b>	<b>210,502</b>
Number of FTE's	4	4	2	2

**Variance Explanation:** The variance in Personal Services is consistent with the reduction in the number of employees.

## **FACILITIES MANAGEMENT**

### **Mission Statement**

*Facilities Management is committed to maintaining buildings and facilities that ensure a safe and pleasant environment for County employees and the public by providing professional and efficient maintenance and repair service to all County buildings and equipment.*

### **Goals and Objectives**

- Protect County assets by performing preventive and predictive maintenance. Applying strategic asset management practices will minimize life-cycle facility costs
- Provide a safe, healthful environment for County employees and citizens
- To demonstrate accountability for how we spend our time, utilize the budget we are given, and care for the facilities entrusted to our care
- To satisfy our customers' needs so that they, in turn, can serve the citizens of Hardee County effectively and efficiently

### **Programs**

- All maintenance issues for the County buildings
- Indoor Air Quality, Heating, Ventilation, Air Conditioning
- Electrical, Plumbing, Alarms
- Furniture, and Workspace issues
- We also provide all grounds maintenance for the County facilities as well as complete custodial services

<b>FACILITIES MANAGEMENT DEPARTMENTAL EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Personal Services	818,851	731,166	695,391	590,844
Operating Expenditures	386,009	333,749	349,837	311,707
Capital Expenditures	458,760	129,577	-	-
<b>TOTAL</b>	<b>1,663,620</b>	<b>1,194,492</b>	<b>1,045,228</b>	<b>902,551</b>
Number of FTE's	21	19	15	15

### Variance Explanation:

The increase in Capital expenditures in 2007 was due to a major renovation project to the Annex II building. Decreases in Personal Services are consistent with the removal of several positions in this department. However, it has been determined that there was an error in the budgeted for 2010 Personal Services that will have to be corrected with a budget amendment. The actual Personal Services cost for 2010 is estimated to be 665,634 with the slight reduction due to a decrease in overtime allowed for this year.

## SHERIFF'S DEPARTMENT

The Hardee County Sheriff's Office is the law enforcement branch of County government. One of the primary objectives of the Sheriff's Office is to provide a safe, secure community environment for all residents. The Sheriff's Office serves the community by protecting life and property, preserving peace and order, preventing and detecting crime, managing the county jail, enforcing all laws and ordinances, and promoting the safe, efficient use of the county's streets and highways. The Hardee County Sheriff's Office consists of many specialized divisions, including Criminal Investigations, Narcotics Investigations, SWAT, Uniform Patrol, Crime Scene, Warrants, Civil, and the Corrections (Jail) Division.

### Mission Statement

*The mission of the Hardee County Sheriff's Office is to enhance the quality of life in Hardee County by working cooperatively with the public and within the frame work of the United States Constitution to enforce the laws, preserve the peace, reduce fear and provide for a safe environment.*

<b>SHERIFF'S ALLOCATION AND DEPARTMENTAL EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Sheriff Allocation	7,246,607	7,349,342	7,349,342	7,128,861
Sheriff Operating Expenditures	3,889	485	7,800	27,209
Sheriff Capital Expenditures	-	10,768	-	-
Jail Personal Services	77,344	81,057	82,303	79,371
Jail Operating Expenditures	375,860	364,661	623,520	588,440
Jail Capital Expenditures		50,339	50,000	50,000
<b>TOTAL</b>	<b>7,703,700</b>	<b>7,856,652</b>	<b>8,112,965</b>	<b>7,873,881</b>
Number of FTE's	2	2	2	2

There are two employees funded from the BOCC to provide general maintenance of the Sheriff's facility. For more detailed information of the Sheriff's allocations you must contact them directly. The historical amounts listed in blue are from the Fines & Forfeiture Budget and are not reflected in the General Fund totals.

## **BUILDING INSPECTIONS AND CODE ENFORCEMENT**

### **Mission Statement**

*The Hardee County Building Department will protect the life, health and property of residents and visitors in the county through thorough review of building plans, protective inspections to assure compliance with the Florida Building Code, National Electric Code, and other International Codes for Plumbing and Mechanical facilities, and enforcement of codes and regulations to assure a safe built environment.*

### **Goals and Objectives**

- Maintain Hardee County’s compliance with the Florida Building Code and associated codes to protect the public health and safety by staying current with code requirements through proactive information sourcing; by providing education to Building Department staff in accordance with building standards; by maintaining objective reviews of plans and field inspections to assure work planned and conducted complies with the minimum codes and by minimizing the number of unlicensed contractors through vigorous investigation and enforcement.
- Provide an environment where customers are treated with dignity and respect, and where work is conducted in a straight-forward, predictable manner by providing clear and specific guidance when applying for a permit, when failing an inspection and when providing general information and by issuing a residential building permit within seven day of receiving application.

### **Programs**

- Protective Inspections
- Document required licensure of contractors requesting permits issued by the Building Department.
- Conducts plan reviews to ensure compliance with the Florida Building code and related codes.
- Provide staged inspections to ensure that work performed is in accordance with approved plans.
- Issue final inspections and certificates of occupancy documenting that the minimum requirements of the codes have been met.
- Code Enforcement
- Investigate and prosecute, if necessary, unlicensed contractors and unauthorized building activity.
- Inspect mobile homes to assure minimum county requirements prior to permitting and locating mobile home structure within the county.

- Provide information to building inspectors and the building official, through photographs and other documentation, concerning possible building code violations for further review and action.

<b>BUILDINGS, INSPECTIONS AND CODE ENFORCEMENT DEPARTMENTAL EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Personal Services	332,990	292,901	368,576	201,395
Operating Expenditures	70,531	112,615	54,001	52,115
Capital Expenditures	-	-	-	30,000
Debt Payment	3,093	3,093	517	-
<b>TOTAL</b>	<b>406,614</b>	<b>408,609</b>	<b>423,094</b>	<b>283,510</b>
Number of FTE's	5	8	7	4

**Variance Explanation**

The variances in Personal Services and operating cost are consistent with the changes in the number of employees funded in this department.

## EMERGENCY MANAGEMENT

### Mission Statement

*The mission of Hardee County Emergency Management is to safeguard and protect the lives and property of Hardee County citizens by preparing for, responding to, recovering from, and mitigating against natural and man-made disasters.*

### Goals and Objectives

- Reduce disaster vulnerability by providing public education programs; increase and improve shelter availability and shelter space, maintain the critical facility inventory list.
- Conduct annual site visits of SARA Title II Facilities, support the Local Mitigation Strategy Committee, maintain Special Needs Shelter program (SpN), and provide public warning and coordination.
- Maintain and Update Planning Documents including the Comprehensive Emergency Management Plan (CEMP) and other local plans; conduct reviews of healthcare provider disaster plans.
- Support Local First Response Agencies by providing training and education for First Responders; maintain and update the national Incident Management System (NIMS) compliance database, and providing on-scene support, respond to local emergencies as needed or as necessary.

### Programs

- Manage Shelters including identifying potential shelter projects, maintaining the local shelter list on the statewide shelter database and making annual reports on the county's shelter status
- Mitigation Program includes seeking opportunities for disaster mitigation funding, maintaining the Local Mitigation Strategy and submitting HMGP projects post-disaster events
- Coordination and Collaboration including attending regular meetings and conferences (Florida Emergency Preparedness Assoc., Governor's Hurricane Conference, Regional Domestic Security Task Force, Division of Emergency Management Region Meetings, etc.)
- NIMS Compliance which includes maintaining an on-going training program to ensure the county is working towards full NIMS compliance, and conducting regular self-assessments of the EM program using the NIMS Compliance Support Tool
- Training and Exercises which include conducting regular exercises to test the Emergency Management system and its programs and conducting after action reports and submitting reports to the state Division of Emergency Management
- Continuity of Operations Plans (COOP) including maintaining the COOP plans for county and municipal agencies and conducting at least 1 COOP exercise each year

- Communications including maintaining satellite, electronic, and voice communications with State Division of Emergency Management and maintaining back-up and auxiliary communications for first responders
- Logistics which includes development and maintaining the county logistics plans and support systems

<b>EMERGENCY MANAGEMENT DEPARTMENTAL EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Personal Services	146,906	166,487	170,485	138,016
Operating Expenditures	122,607	72,730	80,980	60,345
Capital Expenditures	10,942	13,488	54,781	50,000
<b>TOTAL</b>	<b>280,455</b>	<b>252,705</b>	<b>306,246</b>	<b>248,361</b>
Number of FTE's	3.5	3.5	3.5	2.5

**Variance Explanation**

The variances in this department are due to the reduction of staff in 2010 and operating cost vary due to grant funds designated to this department.

## **EMERGENCY MEDICAL SERVICES (EMS)**

### **Mission Statement**

*It is the mission of Emergency Medical Services to provide a rapid response and highly professional care to all medical emergencies.*

### **Goals and Objectives**

- Reduce the operating supply costs while maintaining or improving the level of service to the community by assessing alternative ideas and sources for products and supplies that allow for equivalent or enhanced patient care.
- Complete the implementation of EMS Incident Electronic Reporting and Filing by completing the installation of EMS computer software, installation of computer hardware within the Emergency department and complete all systems testing.
- Review and update departmental protocols by establishing recommendation from local work groups, compiling those recommendations into one proposal to be submitted to the Medical Director and the State for approval and implementation of the new protocols.
- Improve EMS collections to help narrow the department's dependency on general revenues by reviewing current contracts for billing services and determining cost effectiveness, reviewing collection procedures and current fees.
- Improve department and personnel efficiency by completing the Share point system allowing conversions of manual forms to electronic filing and approval.
- Reduce the overtime budget.

### **Programs**

- **Emergency Medical Services:** As mandated by the State of Florida Constitution, all Counties are responsible for providing Emergency Medical Services to the community.
- **Quality Assurance:** This division is mandated by (FSS) Ch. 401 as well as Florida Administrative Code 64E-2. This is a required process of evaluating all emergency medical services incident reports as well as the follow up with each employee and the Medical Director when there is or may be an issue with any report.
- **Exposure Control and Blood-Bourne Pathogens:** Hardee County is mandated by state statute to provide an Exposure Control Officer. The Exposure Control program must work with the EMS Medical Director as well as the County's Worker's Compensation Agency when dealing with any of these issues.
- **Special Operations:** EMS Employees are trained on medical treatment and life saving techniques related to hazardous material incidents, high angle rescue, swift

water rescue, trench rescue, confined space rescue, building collapse, and extreme vehicle extrication.

- EMS Employees must be re-certified each year and are required to obtain continuing educational units in several areas.

<b>EMERGENCY MEDICAL SERVICES DEPARTMENTAL EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Personal Services	1,639,160	1,297,717	1,284,660	1,280,957
Operating Expenditures	225,455	291,481	391,124	358,375
Capital Expenditures	394,808	8,387	165,668	62,500
Debt Payment	39,912	81,927	96,953	57,541
<b>TOTAL</b>	<b>2,299,335</b>	<b>1,679,512</b>	<b>1,938,405</b>	<b>1,759,373</b>
Number of FTE's	22	16.67	17.92	17.92

### Variance Explanation

In fiscal year '08 the employees and operating expenses were split proportionately according to a new study to assess true benefits and cost to residents for Fire Special Assessments.

## SOIL CONSERVATION

### Programs

- The Hardee Soil and Water Conservation District was voted in by Hardee County as authorized by Florida Statute, Chapter 617.05 and works in cooperation with USDA Natural Resources Conservation Service. Soil and Water Conservation employees offer technical assistance to Hardee County co-operators in developing conservation plans that are eligible for Farm Bill 2002 Environmental Quality Incentives Program (EQIP). For Fiscal Year 2008, a total of \$631,632 was obligated on approximately 2,225 acres for addressing different resource concerns identified for Hardee County.
- This agency provides information regarding individual land tracts and assistance with SWFWMD permits. The Mobile Lab Irrigation serviced approximately 33 land-owners, which totaled to 1,165 acres; the district has approximately 1,159 co-operators.
- The District provides assistance to government and private landowners on environmental subjects such as wetlands, endangered and threatened species, nutrient and pest management, soils, and technical help in managing the natural sources.
- The Technical Assistance is 80% of Environmental Quality Incentives Programs (EQIP) 2% Emergency Watershed Program (EWP) 2% Wildlife Habitat Program 6% Soil Survey to landowners, Tops, wetlands & aerials maps and delivery programs information.
- Currently we are in cooperation with NRCS in writing conservation plans and site visits with the following:
- FY 2009 contracts have not been obligated.
  - 1 application for Wetland Reserve Program (WRP)
  - 1 application for Grass-land Reserve Program (GRP)
  - 34 applications for Environment Quality Incentives Program (EQUIP) which range from a cost estimate of \$1,000 to \$200,000.

<b>SOIL CONSERVATION DEPARTMENTAL EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Personal Services	67,225	72,100	72,298	72,306
Operating Expenditures	2,220	1,893	2,275	2,275
Capital Expenditures	-	-	-	-
<b>TOTAL</b>	<b>69,445</b>	<b>73,993</b>	<b>74,573</b>	<b>74,581</b>
Number of FTE's	2	2	2	2

## COUNTY EXTENSION OFFICE

### Mission Statement

*The Hardee County Cooperative Extension Service provides research based educational information and services in the areas of agriculture, family & consumer sciences and 4-H youth without regard to race, color, sex, age, handicap conditions or national origin.*

### Goals and Objectives

- Provide research based information to local livestock producers to maintain and enhance their profitability.
- Provide citrus producers with latest research based information in order to remain profitable.
- Provide nutrition education programs to individuals and families from pre-school to adults in Hardee County in order to improve health throughout the life cycle.
- Provide research based information to reduce risky behaviors by teens in Hardee County in order to reduce teen pregnancy rates and substance abuse among children and youth.
- Recruit additional adult volunteers in order to provide greater learning opportunities in all areas of 4-H.
- Initiate new 4-H clubs to meet the needs of urban youth in Hardee County in order to provide additional quality youth programs for children and youth.

### Programs

- The County Extension Service has four full time employees.
- County Extension Director/Livestock Agent: Responsibilities include office administration and livestock and forage programming. Position is currently vacant.
- Family & Consumer Science/4-H Youth Development Agent: Responsibilities include overall management of the 4-H youth development program and educational programming in 4-H, nutrition and health, food preservation and safety, teen pregnancy prevention, child development and parenting, financial management, housing and clothing.
- Extension Program Assistant: Oversees the daily operation of the 4-H program working directly with club members, leaders and resource volunteers. Maintains all 4-H records and prepares necessary state and federal reports. Coordinates all 4-H club events and activities at the county, district and state levels. Interacts with other local agencies and organizations on behalf of the Extension Service. Assists with all other Extension programming including but not limited to livestock and horticulture.
- Administrative Assistant: Oversees the operation of the Extension Service Office, maintains budget and finance records, provides clerical and secretarial support to all office staff, maintains newsletter databases and facilitates monthly mailings, and assists Multi-County Citrus Agents in providing pesticide training and testing.

<b>COUNTY EXTENSION DEPARTMENTAL EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Personal Services	138,089	142,825	142,738	107,396
Operating Expenditures	15,954	14,496	20,056	16,270
Capital Expenditures	22,810	-	-	-
<b>TOTAL</b>	<b>176,853</b>	<b>157,321</b>	<b>162,794</b>	<b>123,666</b>
Number of FTE's	4	4	4	3

### Variance Explanation

In Fiscal Year '07 a new vehicle was purchased. In 2010 the Directors position was unfunded.

## VETERANS SERVICES

### Mission Statement

*The mission of this office is to provide services with the highest level of sensitivity, compassion and understanding to veterans and their families. To assist Hardee County veterans and their families by providing counseling and assistance in order to establish VA benefits under Federal and State laws which may result in monetary gain and medical care.*

### Goals and Objectives

When you visit the office, you will work with an accredited Veteran Service Officer. Our goal is simple – to understand the problems you may be confronted with and to guide you through the process of resolving them with the best possible results.

### Programs

- Service Connected compensation
- Non-service connected pension
- Health care
- Education
- Home Loan guarantees
- Burial benefits
- Dependent/survivors benefits
- Lost military records

<b>VETERANS SERVICES DEPARTMENTAL EXPENDITURES</b>				
Classification	Expensed 07	Expensed 08	Adopted 09	Adopted 10
Personal Services	7,816	15,720	16,344	16,329
Operating Expenditures	6,349	2,648	2,880	2,500
Capital Expenditures	-	-	-	-
TOTAL	14,165	18,368	19,224	18,829
Number of FTE's	0.20	0.50	0.50	0.50

### Variance Explanation

The position was increased to a part time position in 2008.

## **ANIMAL CONTROL**

### **Mission Statement**

*Hardee County Animal Control's mission is to protect the health, safety, and welfare of the citizens and animals of Hardee County by enforcing state and local animal regulations and laws, reducing the population of stray dogs & cats, decreasing euthanasia rates, and encouraging responsible pet ownership.*

### **Goals and Objectives**

- Hardee County Animal Control strives to maintain an effective adoption program to maximize the number of adoptable animals that can be placed into homes and to ensure that all animals impounded are provided with a humane and appropriate level of care including a clean environment, fresh water, and adequate nutrition.
- Provide staff members with training to ensure a high level of professionalism.
- To minimize the risk of rabies outbreaks and threats to the public health and safety by enforcing compliance of valid rabies vaccinations on all owned dogs and cats.
- To provide a pro-active response to dangerous dogs to reduce the number of bites.
- To provide the public with a timely response to complaints and adequate follow-up to ensure complaint resolution.
- To promote responsible pet ownership.

### **Programs**

- Adoptions
- Animal Control
- Animal Cruelty Investigations
- Bite Case Management
- Dangerous Dog Investigations
- Education Programs & Community Outreach
- Intake of Owner Relinquished Pets
- Lost & Found Registry
- Owner Requested Euthanasia
- Special Events & Promotions
- Stray Pick-Up
- Trap Loans

<b>ANIMAL CONTROL DEPARTMENTAL EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Personal Services	106,623	108,162	114,959	113,210
Operating Expenditures	42,149	22,797	45,919	30,603
Capital Expenditures	-	1,100	3,500	2,200
<b>TOTAL</b>	<b>148,772</b>	<b>132,059</b>	<b>164,378</b>	<b>146,013</b>
Number of FTE's	3	3	3	3

### Variance Explanation

Variances in Personal Services can be contributed to turn over in employees and in operating cost due to fewer donations of food and higher fuel cost.

## HUMAN SERVICES

Those expenditures highlighted in yellow are mandated. Those not highlighted are discretionary.

<b>HUMAN SERVICES ALLOCATIONS AND DEPARTMENTAL EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Health Department	187,602	361,358	109,212	79,400
HCRA	64,695	152,271	102,624	111,048
Medicaid	207,007	146,061	300,000	300,000
Health Care Task Force	25,000	-	-	-
Peace River Center	30,000	30,000	20,000	5,000
Hope of Hardee / Nu Hope	75,000	75,000	75,000	60,000
Resthaven	50,000	82,664	89,663	89,663
Cutting Edge Ministries	15,000	5,000	5,000	5,000
Indigent Burials	9,981	11,065	10,000	10,000
HARC	10,000	10,000	10,000	10,000
EPCA (Caring People Ministries)	20,000	10,000	5,000	5,000
Tri County Addictions	30,000	10,000	5,000	-
TD Planning (CFRPC)	15,000	10,000	10,000	10,000
Intelitran - TD	23,660	20,336	20,661	20,661
TD Grant Match	7,618	-	-	-
Primary health Care Match	45,750	-	-	-
<b>TOTAL</b>	<b>816,313</b>	<b>923,755</b>	<b>762,160</b>	<b>705,772</b>

# LIBRARY

## Mission Statement

*The mission of the Hardee County Public Library is to provide quality materials and services to fulfill educational, informational, cultural, and recreational needs of the county residents.*

## Goals and Objectives

- To serve all residents of the county.
- To acquire and make available to all residents print and non-print materials and other services that address their needs to become well informed, to cultivate imagination and creative expression, to develop skills for career and vocational advancement, and enhance leisure reading activities.
- To acquire the means to provide the most frequently requested material.
- To maintain a program of service which locates information, guides reading, organizes and interprets material for people of various backgrounds, and stimulates thinking and intellectual development in individuals of any age.
- To strive to provide new methods and improvements for better service for the library’s patrons.

## Programs

- Purchase Print (Books, Magazines, Reference) materials and non-print CD’s, DVD’s materials for the adult and the children’s areas of the libraries collections.
- Adult and Children’s programming remains a priority of the library staff. Monthly programs of a variety of topics are held for the adults of Hardee County. Weekly story hours are held for preschoolers. Programs are available for home-schooled youngster’s and elementary school classes in the library. The summer Florida Library Youth Program provides a unique approach to reading and library activities for children in Hardee County.
- The library automation system Polaris continues to be updated to allow patrons access to the library from home to review their accounts, reserve and renew materials through the website: [www.myhlc.org](http://www.myhlc.org)

<b>LIBRARY DEPARTMENTAL EXPENDITURES</b>				
Classification	Expensed 07	Expensed 08	Adopted 09	Adopted 10
Personal Services	211,182	213,362	172,509	169,767
Operating Expenditures	14,739	11,105	11,340	11,405
Capital Expenditures	27,681	27,376	27,000	26,860
<b>TOTAL</b>	<b>253,602</b>	<b>251,843</b>	<b>210,849</b>	<b>208,032</b>
Number of FTE's	6	6	4.5	4.5

## PARKS AND RECREATION

### Mission Statement

*It is the mission of the Hardee County Parks and Recreation Department to create recreational opportunities for growth and enhancement of the community we serve. This can be accomplished by the development of diverse services and programs that promote citizen involvement and a strong sense of community while striving to increase the social, cultural, and physical well-being of its residents and visitors.*

### Goals and Objectives

- It is the intention of this Department to provide a full range of facilities in safe secure neighborhood parks, community parks and linear linkages that will accommodate the current and future needs of the County's residents and visitors.
- Assure an even geographic distribution of parks and recreations facilities that will provide equitable opportunity for all citizens to participate in activities and access facilities.
- Develop recreational resources that are inherent in the landscape and outdoor environment including walking, jogging, fishing, biking, and equestrian trails as well as preserving natural areas.
- Establish a "Friends of the Park" organization as a non-profit foundation or 501(c) (3) corporation. This organization would be able to solicit and receive funds to build, improve and maintain current and future parks. These funds would supplement the County's budget for the Parks and Recreations Department.
- To consider the function of the Parks and Recreations Department as an essential and valued governmental service, that is for the benefit of all residents and for which appropriate and adequate financial resources must be established.
- To acquire, preserve and maintain suitable land to be utilized for public parks, recreation areas, open space, and scenic purposes. These properties would be developed according to the needs of the community.
- To provide year-round opportunities for wholesome recreation experiences that relate to the leisure needs and desires of all citizens.

### Programs

The role of parks and recreations in a community extends beyond the traditional view of parks as places to play, exercise, relax, and preserve the natural environment. In fact, parks and recreational areas play a critical role in the physical, social, and economic health of the community. Parks are a quality of life and a community health issue. The community appreciates parks and recreation programs for a variety of reasons. Parks are social gathering places where people of all ages and backgrounds can find some common ground. At times they are places that provide access to our waterways and environmentally preserved lands. Parks are places where children learn to play, think and socialize. Parks also provide the elderly population a place where they can enjoy both the great outdoors and opportunities to enhance their health and wellness.

- Hardee Park is a community park located on Doyle Carlton Road in Wauchula, adjacent to the Civic Center. The park is approximate 25 acres in area and contains picnic facilities, public restrooms and soccer fields. This park has become the place of Hispanic soccer games which on any given Sunday you might find more than 1,000 players and spectators from our county and teams from other counties. The YMCA has also started playing their games in this park.
- Magnolia Manor Park is a community park located on Chamberlain Boulevard in Wauchula and is 5 acres in area. The park offers a playground area, a softball field, and picnic facilities.

<b>PARKS AND RECREATION DEPARTMENTAL EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Personal Services	36,112	12,799	15,883	-
Operating Expenditures	37,510	13,253	16,148	94,852
Capital Expenditures	10,450	17,738	-	-
<b>TOTAL</b>	<b>84,072</b>	<b>43,790</b>	<b>32,031</b>	<b>94,852</b>
Number of FTE's	1.5	1.5	0.5	-

**Variance Explanation**

In Fiscal Year '07 the Parks and Recreation budget was split into specific Park budgets to better account for the expenses of each park. Operating cost for the current year have increased due to the additions of a new soccer field and ball field at the Hardee Recreation Complex.

## ANIMAL REFUGE

### Programs

Animal Refuge is also located within Pioneer Park. The Refuge is home to 40 animals and has a 1,200 foot long boardwalk that winds through the animal exhibits that are surrounded in their natural habitat which allows visitors to have a much better view of the animals. There are also viewing nodes constructed along the boardwalk that contain educational information about the various animals. One group of visitors every year is the Outdoor Class Room which brings all 3<sup>rd</sup> graders of the Hardee County School District. There are too many to list but we have lots of kids groups from our county and the surrounding counties that come on field trips to the Animal Refuge.

<b>ANIMAL REFUGE DEPARTMENTAL EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Personal Services	130,021	123,724	134,643	132,333
Operating Expenditures	31,321	32,029	37,179	36,235
Capital Expenditures	1,104	-	-	-
<b>TOTAL</b>	<b>162,446</b>	<b>155,753</b>	<b>171,822</b>	<b>168,568</b>
Number of FTE's	3.5	3.5	3.5	3.5

## HARDEE LAKES

### Programs

Hardee Lakes is a destination park located in the Ft. Green Area of Hardee County and contains 1,260 acres in area. The Park offers picnic facilities, a playground area, primitive camping, hiking, biking, and horse trails, boat and bank fishing in each of the four lakes within the park. Hardee Lakes is the location of Nature Fest which is an event sponsored by the Hardee County Chamber of Commerce and the BOCC. This event has kids and adult fishing tournaments and exhibits related to nature. This event was attended by over 1,100 people last year.

<b>HARDEE LAKES DEPARTMENTAL EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Personal Services	148,023	103,875	81,274	78,205
Operating Expenditures	63,480	46,400	55,273	50,560
Capital Expenditures	-	-	-	-
<b>TOTAL</b>	<b>211,503</b>	<b>150,275</b>	<b>136,547</b>	<b>128,765</b>
Number of FTE's	4	3	2	2

## PIONEER PARK

### Programs

Pioneer Park is a regional park located in Zolfo Springs at the intersection of U.S. Highway 17 and S.R. 64 and contains 130± acres in area. The park offers R.V. camping, primitive camping, picnic facilities, a playground, a boat ramp for Peace River and rental facilities for families, organizations, and corporate events. Pioneer Park has been the home of Pioneer Days for the past 40 years with antique tractor exhibits; flea market, crafts, food vendors and entertainment. It is also the location of the annual Heartland Dog Show. It has also been the location of our 4<sup>th</sup> of July events in the past.

Cracker Trail Museum is located within Pioneer Park and offers a variety of exhibits such as military history, natural history, Florida history, home furnishings, and photographic equipment. One group of visitors every year is the Outdoor Class Room which brings all 3<sup>rd</sup> graders of the Hardee County School District. There are too many to list but we have lots of kids groups from our county and surrounding counties that come on field trips to the Museum each year.

<b>PIONEER PARK DEPARTMENTAL EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Personal Services	109,648	113,210	117,454	112,435
Operating Expenditures	96,258	96,576	112,596	114,295
Capital Expenditures	-	-	-	-
<b>TOTAL</b>	<b>205,906</b>	<b>209,786</b>	<b>230,050</b>	<b>226,730</b>
Number of FTE's	3.5	3.5	3.0	3.0

**MISCELLANEOUS**

Those expenditures highlighted in yellow are mandated. Those not highlighted are discretionary.

<b>MISCELLANEOUS ALLOCATIONS AND EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Accounting & Auditing	85,530	84,705	112,500	OMB
CFRPC - Assessments	6,833	6,797	6,880	6,880
Other Current Charges	1,729	1,705	2,000	2,000
Worker's Comp	21,886	48,803	141,680	63,000
Unemployment Comp	-	7,448	3,000	15,000
Insurance	581,563	628,305	283,700	245,280
Legislative Assistance	54,840	54,780	50,000	50,000
City of Wauchula CRA	292,751	358,611	395,356	390,003
Fire Control Forestry	5,735	12,019	28,044	FIRE
Medical Examiner	66,160	78,690	80,021	80,076
Florida Freshwater Frontier	-	2,137	5,000	-
SWFWMD	5,000	36,764	13,236	-
Chamber of Commerce	10,000	5,000	5,000	-
Economic Dev. Council	200,000	255,000	255,000	245,000
FHREDI	12,829	12,862	12,883	-
Sales and Use Tax	4,443	(53)	9,000	9,000
Recreation Complex	100,276	44,155	45,000	42,500
Special Events	16,315	13,000	-	-
YMCA	4,000	-	-	-
Ona Range Cattle Station	-	-	-	10,000
GF Transfers	1,098,900	1,177,680	612,165	683,690
<b>TOTAL</b>	<b>2,568,790</b>	<b>2,828,408</b>	<b>2,060,465</b>	<b>1,842,429</b>

**TRANSPORTATION TRUST FUND &  
TRANSPORTATION TRUST DEBT FUND**

The Transportation Trust Fund and Transportation Trust Debt Fund account for 24% of the County's total budget for 2009-2010 fiscal year. These funds are designated to the maintenance and improvements of the County road infrastructure. There are 56 employees including 12 in the equipment maintenance department and 44 in the road and bridge department.

**Revenues**

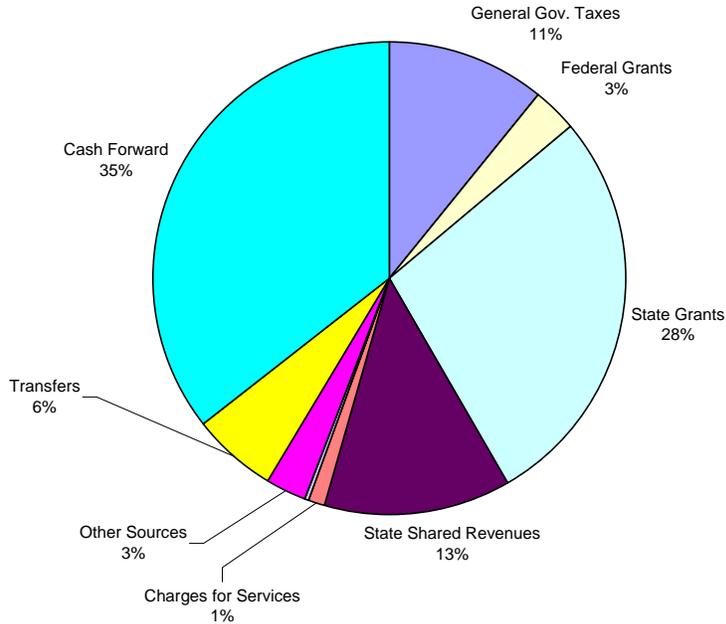
Historically, the General Government Taxes in FY07 consisted of additional Ad Valorem dollars to help supplement the operational cost of Transportation and the Federal Grants listed in FY07 are FEMA reimbursement for one major repair project for damages sustained in 2004 Hurricane Charley.

The primary source of revenues generated to support this fund includes State Grants, Shared Taxes, and General Government Taxes. State Grants include dollars to complete specific resurfacing and expansion projects for Steve Roberts Special, College Hill Road and North Florida Avenue. State Shared Taxes include the Severance Tax, Constitutional Fuel Tax, and the 7 Cent Fuel Taxes which can all be used for general operation and maintenance of infrastructure. General Government Taxes include the Local Optional Fuel Taxes, 6 Cent Fuel Tax, 5 Cent Fuel Tax and the 9 Cent Fuel Tax. The Local Optional 5 Cent Fuel Tax is restricted to funding road improvements or expansions as listed in the Capital Improvement Plans of the County. Currently, Moffit Road, Gebhart Road, and Scarborough Road have been included in that plan and are approved for funding with the 5 Cent Fuel Tax proceeds.

Cash forwards are not considered revenues generated but do make up the largest portion of the fund. This is due in part to a large carry forward of the Local Optional 5 Cent Fuel Tax revenue that will be assigned to specific capital projects in the up coming year by the Board of County Commissioners.

<b>TRANSPORTATION TRUST REVENUES</b>				
<i>Classification</i>	<i>Revenues 07</i>	<i>Revenues 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
General Gov. Taxes	3,490,687	1,525,384	1,582,625	1,501,961
Licenses, Permits & Fees	5,868	5,150	6,400	3,000
Federal Grants	3,399,611	-	-	414,844
State Grants	2,257,253	1,840,273	4,249,596	3,826,239
State Shared Revenues	2,039,080	1,854,923	1,908,173	1,759,204
Charges for Services	-	121,124	138,700	140,000
Court Related Revenues	3,790	3,535	2,557	2,500
Interest	240,246	154,242	85,551	41,900
Sale of Equipment	12,616	-	10,000	-
Miscellaneous	5,112	3,144	500	250
<b>Total Revenues Generated</b>	<b>11,454,263</b>	<b>5,507,775</b>	<b>7,984,102</b>	<b>7,689,898</b>
Less 5% on Adopted 09 & Adopted 10			(399,181)	(384,420)
Transfers	1,403,892	756,155	915,485	787,965
Loan Proceeds	997,155	-	-	-
Cash Forward	-	-	4,131,290	4,905,661
<b>TOTAL REVENUES</b>	<b>13,855,310</b>	<b>6,263,930</b>	<b>12,631,696</b>	<b>12,999,104</b>

Transportation Trust Revenues by Type

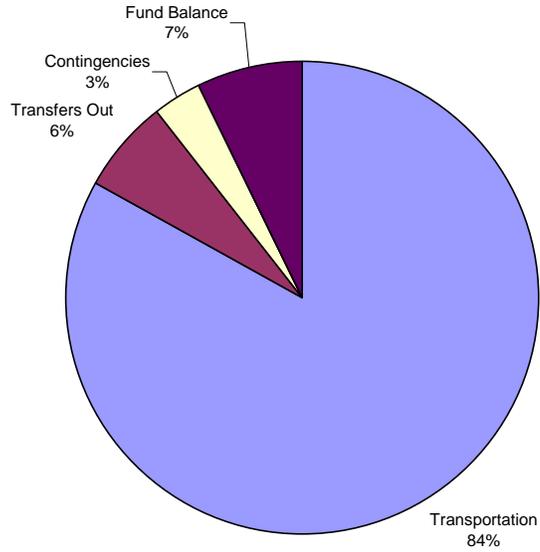


**Expenditures**

Transportation Expenditures contains the operating expenditures for repair, maintenance, improvements, resurfacing and paving of the County’s road systems and right of ways.

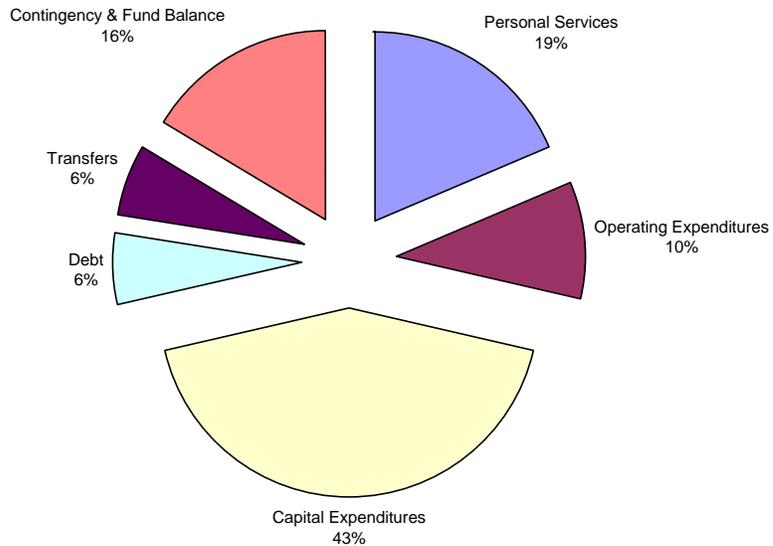
<b>TRANSPORTATION TRUST &amp; DEBT FUND EXPENDITURES</b>				
<b>Classification</b>	<b>Expenditures 07</b>	<b>Expenditures 08</b>	<b>Adopted 09</b>	<b>Adopted 10</b>
Transportation	12,563,596	5,473,896	9,462,243	10,810,858
<b>Total Expenditures</b>	<b>12,563,596</b>	<b>5,473,896</b>	<b>9,462,243</b>	<b>10,810,858</b>
Transfers Out	121,720	873,027	938,500	803,400
Contingencies			648,289	430,840
Restricted Reserves			1,149,144	26,000
Fund Balance			433,520	928,006
<b>TOTAL EXPENDITURES</b>	<b>12,685,316</b>	<b>6,346,923</b>	<b>12,631,696</b>	<b>12,999,104</b>

Transportation Trust Expenditures by Type



Another perspective of looking at Transportation expenditures is depicted below:

Transportation Trust Expenditures by Category



## ROAD AND BRIDGE DEPARTMENT

### Mission Statement

*The Road & Bridge Department strives to maintain and improve the County's transportation system of roads, bridges, and right-of-ways, and storm water drainage systems, in an effort to provide safe roadways for all citizens and visitors, protect the investment in those systems, and to develop and provide high levels of service by properly planning, scheduling and controlling work.*

### Goals and Objectives

- To program additional projects that will result in the completion of needed road improvements, while maximizing the use of grant funded dollars
- To adequately maintain and preserve the existing road system and it's operational and safety features
- Completion of the resurfacing of North Florida Avenue (from Carlton Street to US 17), funded through FDOT's Small county Outreach Program (SCOP).
- Completion of the resurfacing of Steve Roberts Special (from SR64 to Parnell Road) funded through FDOT's. Small County Road Assistance Program (SCRAP)
- Completion of the resurfacing College Hill Road (from SR 62 to CR 664 west), funded through FDOT's. Small County Road Assistance Program (SCRAP).
- Completion of paving Gebhart Road, consisting of ½ mile of existing dirt road that is currently under the adopted level of service in the County COMP Plan.
- Pave a portion of Moffit Road, consisting of ½ mile of existing dirt road that is currently under the adopted level of service in the County COMP Plan, using the 5 cent Fuel Tax money.
- Refurbishing of six (6) County bridges with maintenance dollars: 064040 – Ander Marsh Road over Troublesome Creek; 064085 – Hendry Road over Swamp Branch; 064098 – John Gill road over Gum Swamp Branch; 064100 – Simtrobar Road over Charlie Creek; 064114 – Locklar road over Little Charlie Creek; and 064115 – Mel Smith Road over Lost Creek.

### Programs

Road Access Management - The Road and Bridge Department is responsible for review of site plans for conformance to County Road Procedures and Policies. Staff is also responsible for permitting and enforcement of the County's Driveway Regulations Ordinance and permitting and enforcement of the Policy requirements for irrigation, utility, tractor, dragline crossings and other road crossings, either temporary or permanent.

Road Maintenance - The Road and Bridge is responsible for data entry of daily maintenance records and maintains complaint records and responds to citizen's complaints. Staff also conducts yearly traffic counts of all County roads and compiles this information along with other pertinent information to provide a yearly Road Priority

list to the BOCC which assists in determining the need for new road construction. We also provide routine grading, mowing, patching, debris removal, culvert replacement, road shoulder and ditch maintenance. Road and Bridge maintains road striping, trimming of trees and vegetation within right of way and performs weekly bulk waste collection. This ensures an acceptable level of service of the roadways in Hardee County.

Sign Maintenance – The Road and Bridge Sign Technicians are responsible for sign replacement, sign fabrications and relocation of equipment from each job site as needed, as well as, maintaining certification of M. O. T. training for the Department.

Bridge Maintenance - The Road and Bridge, Bridge Crew is responsible for bridge material inventory and responds to bridge inspection report deficiencies. They perform routine bridge inspections and make bridge repairs as needed. They also construct concrete headwalls and mitered ends for culverts.

Right of Way - Road and Bridge is responsible for the negotiation and acquisition of right of way as needed and the confirmation of road right of way by verification of records and field review. Staff responds to request for maps and survey information as requested by customers. Staff is also responsible for updating and maintaining right of way records and assists other departments in the preparation and acquisition of easements.

Storm Recovery - The Road and Bridge Department has a full time Project Coordinator that coordinates with FEMA and manages the execution of storm contracts and oversees all site repairs and reimbursement for Road and Bridge.

Contracts and Grant Management - The Road and Bridge Department is responsible for the preparation of both, County and Grant funded construction contracts and oversees project construction in coordination with consultants. Staff also maintains an accounting of Road and Bridge grant funded projects for reimbursement.

<b>ROAD AND BRIDGE MAINTENANCE DEPARTMENTAL EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Personal Services	1,746,554	1,691,375	1,931,357	1,836,407
Operating Expenditures	1,025,455	1,149,458	1,359,687	1,217,237
Capital Expenditures	-	2,999	304,000	415,000
Debt Payments	117,270	61,824	61,824	61,825
TT Transfers	1,099,720	708,000	144,000	410,780
<b>TOTAL</b>	<b>3,988,999</b>	<b>3,613,656</b>	<b>3,800,868</b>	<b>3,941,249</b>
Number of FTE's	48	43	44	44

## FLEET MAINTENANCE

### Mission Statement

*The mission of Fleet Maintenance is to offer timely, reliable and cost effective repair service on all County equipment and to encourage the safe operations of that equipment.*

### Goals and Objectives

- To execute timely repairs to the Operations Department.
- To control the cost of routine maintenance and repairs in an effort to provide cost-effective service.
- To identify and correct vehicle and operator problems causing excess maintenance requirements.
- To maintain accurate records with total maintenance cost.
- To insure the compliance of Fleet Maintenance with all applicable guidelines, regulations, ordinances and laws concerning vehicle maintenance facility operations.
- Continue to expand the Preventative Maintenance Program to help lower operational costs by extending vehicle life.
- Encourage a proactive workforce that anticipates problems and responds with solutions.

### Programs

Fleet Maintenance Division supervises, manages and performs the maintenance and repair of all county owned vehicles, off-road equipment, and standby generators. County Fleet consists of approximately 380 pieces of equipment, ranging from small lawn mowers to over 100 emergency vehicles. Equipment Maintenance provides 24-hour emergency coverage for all these essential vehicles. The division also provides technical assistance to departments in developing equipment related specifications, system and equipment design and failure analysis.

<b>FLEET MAINTENANCE DEPARTMENTAL EXPENDITURES</b>				
Classification	Expensed 07	Expensed 08	Adopted 09	Adopted 10
Personal Services	547,076	566,097	588,079	593,206
Operating Expenditures	67,711	68,232	78,000	73,074
Capital Expenditures	-	-	13,700	13,850
TOTAL	614,787	634,329	679,779	680,130
Number of FTE's	12	12	12	12

### TRANSPORTATION CAPITAL PROJECTS

- Historically, in fiscal year 07, the capital expenditures included 178,699.42 for the purchase of capital equipment with capital loan dollars.
- Historically, in fiscal year 08, the capital expenditures included \$120,296 for the purchase of capital equipment with capital loan dollars.

#### Programs

- Moffit Road – Paving of Moffit road consists of approximately .5 miles of existing dirt road below the adopted level of service in the Comprehensive Plan.
- North Florida Avenue – This project consists of widening, resurfacing and drainage improvements to approximately 2.6 miles of existing paved road.
- College Hill Road – this project consists of widening, resurfacing and drainage improvements to approximately 2.2 miles of existing paved road.
- Steve Roberts Special – This project consists of widening, resurfacing and drainage improvements to approximately 10.2 miles of existing paved road.
- Gebhart Road – Paving of Gebhart consists of approximately .5 miles of existing dirt road below the adopted level of service in the Comprehensive Plan.

<b>TT CAPITAL PROJECTS EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Operating Expenditures	4,470,952	-	-	-
Capital Expenditures	3,610,578	1,350,911	4,330,596	5,128,538
Transfers	-	-	794,500	392,620
<b>TOTAL</b>	<b>8,081,530</b>	<b>1,350,911</b>	<b>5,125,096</b>	<b>5,521,158</b>

### TRANSPORTATION TRUST DEBT FUND

Revenues to support the annual payment of debt are transferred from the regular Transportation Trust Fund to a Debt Fund. The transfer process is necessary for the accounting purposes but it should be noted that a transfer has the appearance of an inflated budget because transfers are shown as revenues received and expenses.

<b>TRANSPORTATION TRUST DEBT SERVICES EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Debt Principal	700,000	700,000	700,000	700,000
Debt Interest	87,820	48,027	95,000	27,000
<b>TOTAL</b>	<b>787,820</b>	<b>748,027</b>	<b>795,000</b>	<b>727,000</b>

**FINES & FORFEITURE FUND**

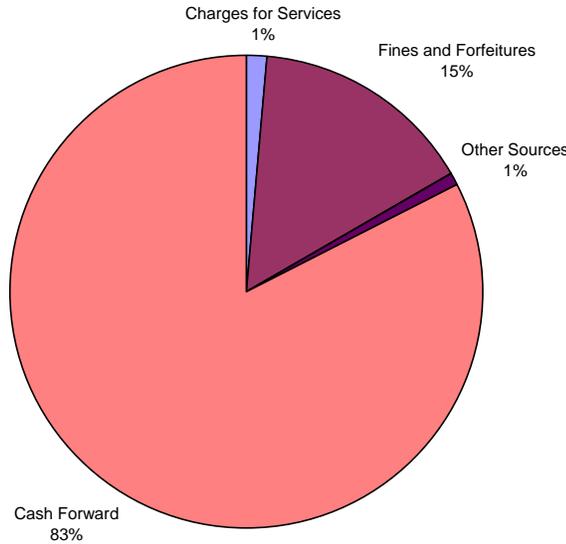
The Fine and Forfeiture Fund contains the operating expenses of all agencies under the Court Systems including the Circuit and County Judges, the State Attorney, Public Defender, Conflict Council, State and County Probations and Guardian Ad Litem. To account for the dollars spent on these agencies the County has established departments for Courthouse Security and Court Facilities. Historically the Sheriff's budget was listed under Fines & Forfeiture however it has been deemed more appropriate to have moved this expense to General Fund as it is funded almost 100% by Ad Valorem dollars.

**Revenues**

The primary source of funding for the agencies under Fine and Forfeiture were Ad Valorem Taxes due to the Sheriff's budget being located here. In the current year the most significant funding for Fines & Forfeiture will be the cash forwards and a large portion of the cash forward is restricted to Courthouse improvements. In future years it will be necessary to support this fund with transfers from General Fund.

<b>FINE AND FORFEITURE REVENUES</b>				
<b>Classification</b>	<b>Revenues 07</b>	<b>Revenues 08</b>	<b>Adopted 09</b>	<b>Adopted 10</b>
General Gov. Taxes	6,239,145	7,510,486	8,276,985	-
Federal Grants	2,645	1,821	2,500	-
State Grants	200,000	479,999	-	-
Charges for Services	1,068,329	817,536	745,000	30,000
Court Related Revenues	29,703	25,621	20,000	-
Fines and Forfeitures	312,475	278,758	262,500	345,000
Interest	131,239	110,638	50,000	500
Miscellaneous	105,326	3,621	1,000	200
<b>Total Revenues Generated</b>	<b>8,088,862</b>	<b>9,228,480</b>	<b>9,357,985</b>	<b>375,700</b>
Less 5% on Adopted 09 & Adopted 10		-	(467,900)	(18,785)
Transfers	75,150	-	-	-
Cash Forward	-	-	1,899,000	1,859,952
<b>TOTAL REVENUES</b>	<b>8,164,012</b>	<b>9,228,480</b>	<b>10,789,085</b>	<b>2,216,867</b>

Fines & Forfeiture Revenues by Type

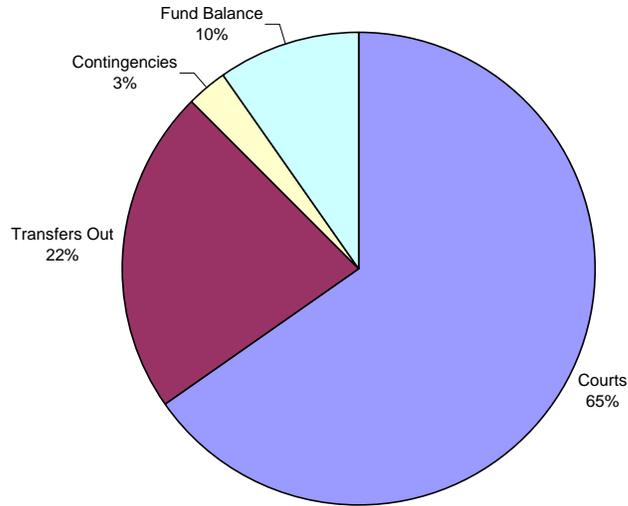


**Expenditures**

Fines & Forfeiture expenses have been reduced dramatically by moving the Sheriff’s budget to the General Fund. The expenses remaining in this fund are all classified as court related expenses. The large transfer out is the fund balance dollars no longer needed in this fund.

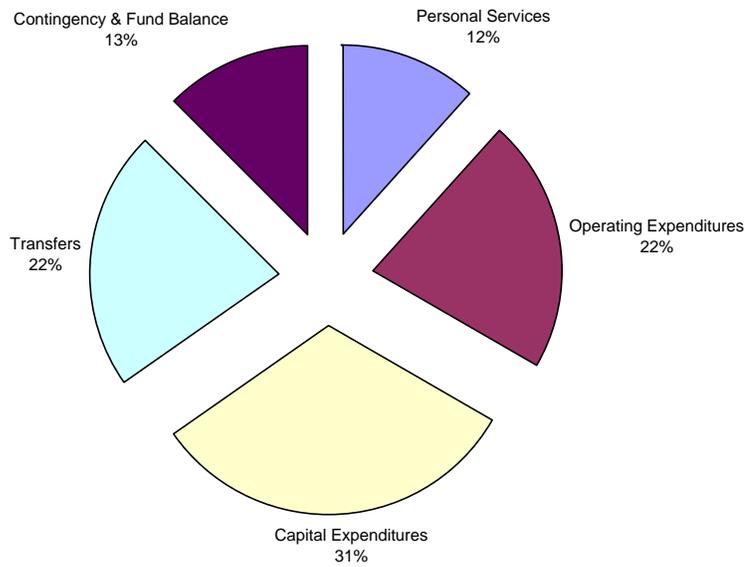
<b>FINES &amp; FORFEITURE EXPENDITURES</b>				
<b>Classification</b>	<b>Expenditures 07</b>	<b>Expenditures 08</b>	<b>Adopted 09</b>	<b>Adopted 10</b>
General Government Services			13,261	-
Public Safety	7,703,700	7,856,652	8,062,470	-
Courts	538,577	535,191	1,519,390	1,445,531
<b>Total Expenditures</b>	<b>8,242,277</b>	<b>8,391,843</b>	<b>9,595,121</b>	<b>1,445,531</b>
Transfers Out	-	65,690	95,495	492,313
Contingencies			479,757	63,453
Fund Balance			618,712	215,570
<b>TOTAL EXPENDITURES</b>	<b>8,242,277</b>	<b>8,457,533</b>	<b>10,789,085</b>	<b>2,216,867</b>

**Fines & Forfeitures Expenditures by Type**



There is six staff members assigned to the Fines & Forfeiture Fund and there is approximately 682K restricted to Courthouse capital improvements.

**Fines & Forfeiture Expenditures by Category**



**COURTHOUSE SECURITY**

**Programs**

Court House security falls under the Sheriff, as a way of saving County tax dollars. The Court House Security Committee and the BOCC has agreed to one Deputy paid for under the Sheriff and two security officers paid under the BOCC and under the direction of the Sheriff. The three officers are our security at the main entrance to the Court House checking everyone that enters the building.

<b>COURTHOUSE SECURITY DEPARTMENTAL EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Personal Services	60,602	61,762	61,828	61,836
Operating Expenditures	779	298	2,600	3,020
Capital Expenditures	3,260	-	-	-
<b>TOTAL</b>	<b>64,641</b>	<b>62,060</b>	<b>64,428</b>	<b>64,856</b>
Number of FTE's	2	2	2	2

**COURT FACILITIES**

**Programs**

This budget includes the cost of maintaining County owned facilities utilized by the Court system. This includes the Court House, the State Attorney’s Office, the Public Defender’s Office and the Guardian Ad- Litem Office.

<b>COURT SYSTEMS FACILITIES DEPARTMENTAL EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Personal Services	70,570	42,738	71,242	81,333
Operating Expenditures	110,003	101,728	168,182	168,348
Capital Expenditures	-	-	-	-
<b>TOTAL</b>	<b>180,573</b>	<b>144,466</b>	<b>239,424</b>	<b>249,681</b>
Number of FTE's	2	2	2	2

**COURT SYSTEM ITS****Programs**

Funding for IT of agencies under the Court System is required by state statute.

<b>COURT SYSTEMS ITS EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
State Attorney	13,515	8,738	27,550	27,550
Public Defender	4,868	9,905	18,548	18,945
Guradian Ad Litem	3,545	4,570	4,250	4,250
Circuit and County Court	81,936	20,172	30,500	34,500
Criminal Conflict Council	-	-	6,764	2,733
<b>TOTAL</b>	<b>103,864</b>	<b>43,385</b>	<b>87,612</b>	<b>87,978</b>

## COUNTY PROBATION

### Mission Statement

County Probation's mission is to provide supervision to the Court System for misdemeanor cases. Services are provided to ensure the probationer's assistance in living a worthwhile lifestyle thereby enabling them to stay in society and contribute without putting extra burdens on the jail and welfare systems. This office monitors and supervises court defendants placed on misdemeanor probation and community service workers in Hardee County. The office follows procedures that ensure court ordered requirements are completed, while at the same time treating clients with respect. They are given the opportunity to complete requirements and if they do not, appropriate action is taken.

### Goals and Objectives

- Ensure compliance with court ordered conditions of probation and keep abreast of laws and rules pertaining to probation;
- Monitor clients to ensure their attendance at mandatory treatment and counseling services;
- Ensure accurate collections of probation fees and that fines, etc. are paid;
- Provide professional and courteous services to all court related personnel, county personnel, and the public;
- Ensure clients are provided with any help they need to complete their probation requirements;
- Attend court hearings at courthouse and jail, and be prepared to testify at violation hearings, when necessary;
- Initiate warrants on non-compliers with recommendation for sentencing;
- Meet with Judges, court staff, and attorneys about clients;
- Prepare documents for Judge's signature;
- Record checks on clients, including NCIC/FCIC and Florida Sex Offender Registry;
- Maintain updated contacts with clients, including tracking of court money owed, and checks with family and job sources;
- Counsel with clients when needed and have contact with victims of crimes.

**Programs**

- Probation fees: Collected as directed by the Court, in support of the office;
- Community Service: Provided to Hardee County agencies and other non-profit organizations in the county.
- Fines and other monies collected: As directed by the Court to assist the Clerk’s Office and victims of crimes.
- Monthly reporting: Clients report to the probation office and make a written report of their activities.
- Court: Staff attends court hearings at the courthouse and jail.
- Records checks: Performed by Staff on each client placed on probation, including checks of the Florida Sex Offender Registry.
- Treatment: Regular contact maintained with DUI School and treatment providers including providers for substance abuse, domestic violence, anger management, and mental health.
- Non-compliers: New arrest violators are usually arrested for Violation of Parole, (VOP) and placed in jail, without bond, in a very timely manner. Violators for other conditions are usually warned either verbally and/or in writing, and then warrants are issued.
- Judges and Staff: Meet with Judges and other court staff and attorneys, as necessary, about our clients.
- Prepare documents for Judge’s signature relating to probation matters.

<b>PROBATION DEPARTMENTAL EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Personal Services	112,250	115,179	116,447	116,463
Operating Expenditures	3,796	3,031	4,775	3,845
<b>TOTAL</b>	<b>116,046</b>	<b>118,210</b>	<b>121,222</b>	<b>120,308</b>
Number of FTE's	2	2	2	2

**MISCELLANEOUS**

**Programs**

The Miscellaneous Department consist of specific Fine & Forfeiture related expenditures that could not be classified to a specific department. It includes expenses such as property insurance and workers compensation and the Clerk of Courts communication expenses as well as those expenses related to the court surcharge revenues. All expenses are mandatory.

In fiscal year 08 the Court surcharge money was added to this department which includes an accumulative carry forward for Court Innovations. Also, in fiscal year 09 workers compensation for employees under this fund was added and a transfer for general services provided to this fund was added.

<b>FF MISCELLANEOUS EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Government Services	-	-	13,261	-
Public Safety	169	-	-	-
Transfers	-	65,690	45,000	492,313
Court Related Services	38,625	49,488	230,847	239,747
<b>TOTAL</b>	<b>38,794</b>	<b>115,178</b>	<b>289,108</b>	<b>732,060</b>

**CAPITAL**

**Programs**

- Improve security communications, and a sally port for transporting inmates with funds appropriated by the Small County Courthouse Fund.
- Restructure east parking lot in accordance with ADA Standards
- Larger location for courts server room.
- Add hearing room.
- Construction of a records retention room.

<b>FF CAPITAL PROJECTS EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Operating Expenditures	3,234	107,406	-	-
Capital Expenditures	31,594	10,175	775,857	682,961
<b>TOTAL</b>	<b>34,828</b>	<b>117,581</b>	<b>775,857</b>	<b>682,961</b>

**RACE TRACK FUND****Revenues**

<b>RACE TRACK REVENUES</b>				
<b>Classification</b>	<b>Revenues 07</b>	<b>Revenues 08</b>	<b>Adopted 09</b>	<b>Adopted 10</b>
Race Track	446,500	446,500	446,500	446,500
Interest	1,303	993	-	-
<b>TOTAL REVENUES</b>	<b>447,803</b>	<b>447,493</b>	<b>446,500</b>	<b>446,500</b>

**Program**

Florida State Statue 212.20(6) (d) 7 a - County receives 446,500. The use of the revenue is at the discretion of the Board pursuant to local ordinances, however, if local or special law prior to 1999-2000 required that any money be disbursed to the school board or special district for indebtedness such payment shall continue until the debt is paid off and the local law or special law is amended or repealed.

**Expenditures**

<b>RACE TRACK EXPENDITURES</b>				
<b>Classification</b>	<b>Expenditures 07</b>	<b>Expenditures 08</b>	<b>Adopted 09</b>	<b>Adopted 10</b>
Human Services	194,000	194,000	194,000	194,000
Culture & Recreational	26,500	26,500	26,500	26,500
<b>Total Expenditures</b>	<b>220,500</b>	<b>220,500</b>	<b>220,500</b>	<b>220,500</b>
Transfers Out	226,000	226,000	226,000	226,000
<b>TOTAL EXPENDITURES</b>	<b>446,500</b>	<b>446,500</b>	<b>446,500</b>	<b>446,500</b>

**FIRE CONTROL**

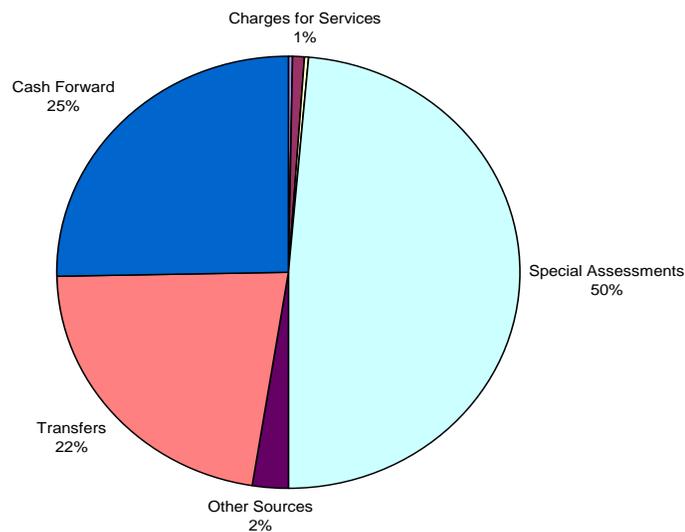
The Fire Services Fund accounts for 7% of the County’s total budget. This fund contains the operating expenditures for fire rescue services.

**Revenues**

The primary source of revenue generated to support this fund is Special Assessments. These assessments are charged directly to the property owners for the benefit of fire suppression, fire prevention, and fire building inspections. Charges for Services consist of direct charges for commercial fire inspections. Transfers are from the General Fund and Race Track Fund to cover the cost associated with public facilities, non-profit facilities and the 75% land buy back approved by the BOCC.

<b>FIRE CONTROL REVENUES</b>				
<b>Classification</b>	<b>Revenues 07</b>	<b>Revenues 08</b>	<b>Adopted 09</b>	<b>Adopted 10</b>
Licenses Permits & Fees	65	-	-	-
State Shared Revenues	4,850	5,450	6,000	6,000
Local Grants	15,500	-	-	-
Charges for Services	27,429	33,989	32,000	32,000
Interest	31,435	25,799	13,000	13,000
Special Assessments	1,402,623	1,939,860	1,761,247	1,814,084
Miscellaneous	21,023	3,045	-	-
<b>Total Revenues Generated</b>	<b>1,502,925</b>	<b>2,008,143</b>	<b>1,812,247</b>	<b>1,865,084</b>
Less 5% on Adopted 09 & Adopted 10			(90,613)	(93,255)
Transfers	376,300	1,056,069	831,000	831,000
Lease Proceeds	-	-	450,000	-
Cash Forward	-	-	762,812	948,242
<b>TOTAL REVENUES</b>	<b>1,879,225</b>	<b>3,064,212</b>	<b>3,765,446</b>	<b>3,551,071</b>

Fire Control Revenues by Type

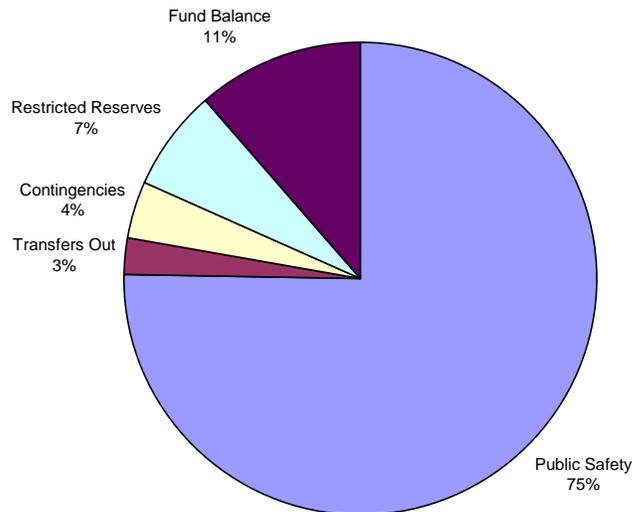


**Expenditures**

Because the County manages the Fire Services and Emergency Medical Services as a consolidated agency, Fire Service expenditures and EMS expenditures are calculated as a whole department and then separated. There are three apportionment methodologies that were developed to accomplish this task. Administrative division was derived by creating a ratio between Non-EMS or Fire personnel and the total combat personnel. The normal staffing yields 58.33% to Fire Services for all the items classified as Administrative. The Operation division is also allocated between Fire and EMS based on the ratio between Non-EMS calls and EMS calls resulting in a 32.33% allocation to Fire for all items classified as Operational cost. The third apportionment is Direct cost which applies 100% of the cost to either Fire or EMS.

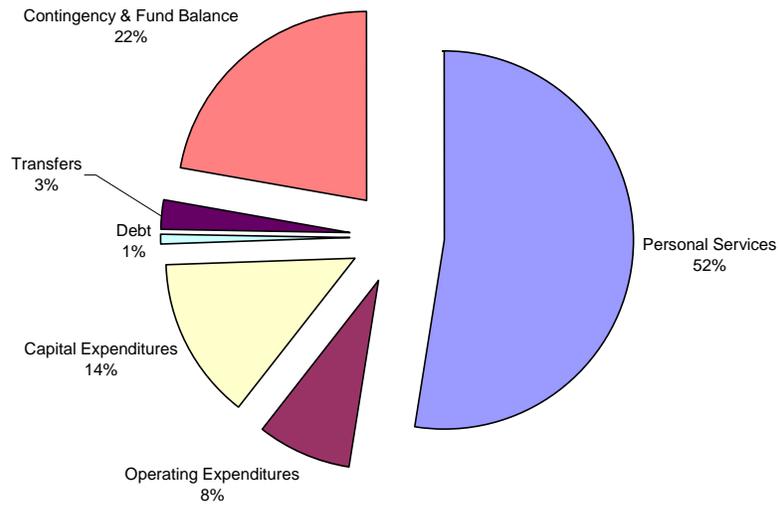
<b>FIRE RESCUE EXPENDITURES</b>				
<i>Classification</i>	<i>Expenditures 07</i>	<i>Expenditures 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Public Safety	1,840,402	2,273,232	2,914,953	2,672,179
<b>Total Expenditures</b>	<b>1,840,402</b>	<b>2,273,232</b>	<b>2,914,953</b>	<b>2,672,179</b>
Transfers Out	83,600	77,497	105,000	91,629
Contingencies			291,496	133,609
Restricted Reserves			18,008	252,827
Fund Balance			435,989	400,827
<b>TOTAL EXPENDITURES</b>	<b>1,924,002</b>	<b>2,350,729</b>	<b>3,765,446</b>	<b>3,551,071</b>

Fire Control Expenditures by Type



Below are the Expenditures by Category perspective for the Fire Services budget.

Fire Control Expenses by Category



## HARDEE COUNTY FIRE RESCUE

### Mission Statement

Our fire department will bolster its mission by providing fire prevention and safety education to our schools and citizens alike. Our emergency response shall be rapid with the deployment of highly trained, professional firefighters, emergency medical technicians and paramedics. Our department's dedication to the community extends to the mitigation of all emergencies using the most efficient and effective means available.

### Goals and Objectives

- Fire Services will strive to significantly reduce the overtime budget by hiring three new float employees to eliminate the need for overtime to cover current employee's vacation and sick leave.
- Fire Services will reduce the amount of General Fund contribution by evaluating fire prevention fees and reviewing the billing process.
- Fire Services will implement new public education initiatives by developing power point presentations and curriculum to utilize in community groups, formulate policy to administrate a regular schedule for public speaking arrangements, finish development of an emergency assistance program for patients, victims and families after a traumatic emergency or fire and develop routine questionnaires for mailing to all citizens that have recently used our services for customer feedback to improve department performance.

### Programs

The following is a brief synopsis for all divisions and services that are provided by Hardee County Fire Rescue. These divisions require individual supervisors, but are supervised only by the Deputy Fire Chief and the Fire Chief.

- Administration: This division is responsible for preparing and maintaining an annual budget for all department disciplines. Additionally, we ensure personnel compliance with county rules and regulations as well as negotiate and ensure compliance with the International Association of Firefighter's Collective Bargaining Agreement. We must personally supervise all listed divisions below and function as a shift commander of all higher priority on scene emergency incidents.
- Fire Prevention: Within the Prevention Division, two primary functions exist; fire safety education and fire inspections. The fire safety education conducted by the division is provided to all schools, daycares and citizens alike. This division also facilitates the use of home fire safety tools such as kitchen safety, distribution and education of smoke detectors and exit plans.

All aspects of this division are mandated by Chapter 633 of the Florida State Statutes. (FSS) As part of this mandate, the division provides all fire and life safety inspections which consist of the following different components; plans review, onsite inspections of new and remodeled construction, compliance visits, all final inspections for new or remodeled businesses and finally, to provide an annual inspection to all existing businesses to ensure life safety for the business owners and their employees, residents and visitors of Hardee County.

- Fire Suppression: This division is regulated by administrative rule 69A and is responsible for the suppression of all types of fire regardless of the origin. This includes land, brush, piles, vehicles (commercial or private), structures (commercial or residential). Within this context, we are not only mandated to provide the suppression capabilities but are also mandated in many ways in how we provide such suppression of fires.
- Special Operations: This division is responsible for any type of mitigation and rescue including but not limited to: Hazardous material incidents, high angle rescue, swift water rescue, trench rescue, confined space rescue and building collapse, and extreme vehicle extrication.
- Training for Fire and Special Operations: With all disciplines in the fire, Haz-Mat, Prevention, and Special Operations fields all requiring their own individual and unique type of training, each area requires the continuing educational component as well as the recertification periods of each specialty; either annual, every two years or in a rare instance, every three years.

### PIONEER PARK DAYS

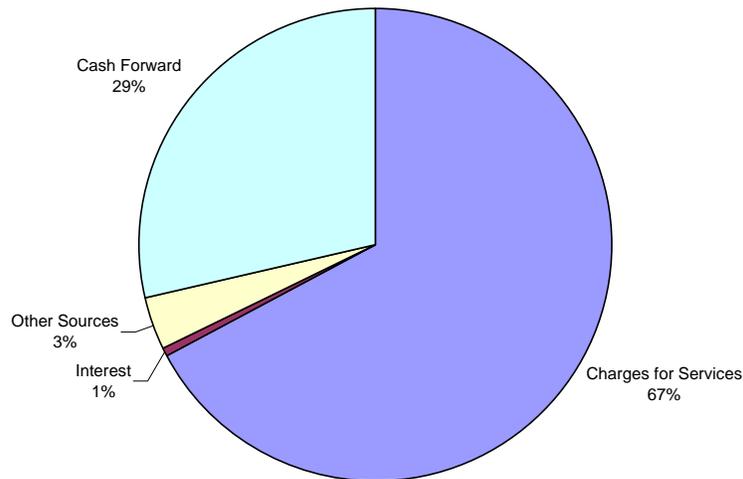
Pioneer Park Days Fund is a special fund established for the annual event. This five-day event draws a crowd of over 15,000. It is one of the largest events of its kind in the country. Highlights include: Over 400 exhibitors of antique tractors, antique engines, model steam engines and antique cars, great food, family entertainment, a beautiful location and country atmosphere make Pioneer Park Days an enjoyable and memorable experience for all. The revenues generated by admissions, parking, camping and vendor registrations support this function.

#### Revenues

Pioneer Park Days generates more than 100% of the revenues necessary to fund the event through vendor fees and admission. Excess revenues are restricted to Park Improvements and transfers are made to those funds that contribute in-kind services such as labor to organize and run the event.

<b>PIONEER PARK DAYS FUND REVENUES</b>				
<i>Classification</i>	<i>Revenues 07</i>	<i>Revenues 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Charges for Services	130,160	106,810	111,500	109,000
Interest	9,680	5,538	4,000	1,000
Miscellaneous	3,040	5,070	5,000	-
<b>Total Revenues Generated</b>	<b>142,880</b>	<b>117,418</b>	<b>120,500</b>	<b>110,000</b>
Less 5% on Adopted 09 & Adopted 10		-	(6,025)	(5,500)
Cash Forward	-	-	155,621	46,500
<b>TOTAL REVENUES</b>	<b>142,880</b>	<b>117,418</b>	<b>270,096</b>	<b>151,000</b>

Pioneer Park Days Revenues by Type

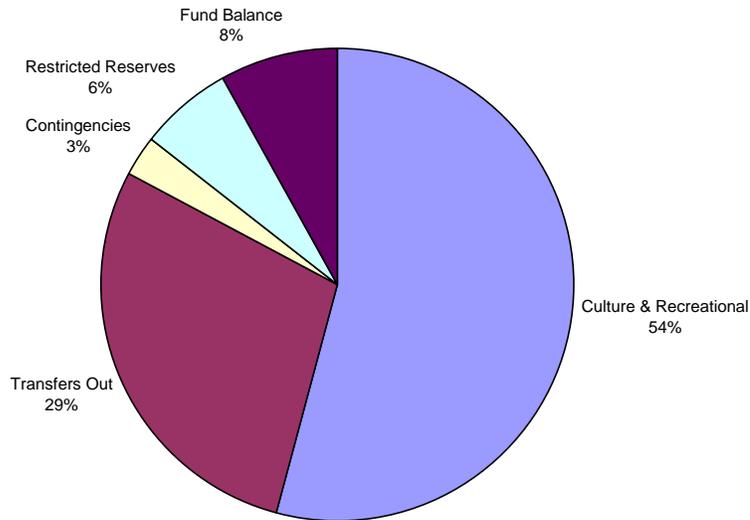


**Expenditures**

The expenditures support the cost associated directly to the show including transfers out to other funds that supply personnel needed for organization and operations. The reserves are held until capital projects for Pioneer Park are developed. There is one FTE dedicated to the planning and implementation of the show.

<b>PIONEER PARK DAYS EXPENDITURES</b>				
<b>Classification</b>	<b>Expenditures 07</b>	<b>Expenditures 08</b>	<b>Adopted 09</b>	<b>Adopted 10</b>
Culture & Recreational	75,905	65,367	87,798	81,977
<b>Total Expenditures</b>	<b>75,905</b>	<b>65,367</b>	<b>87,798</b>	<b>81,977</b>
Transfers Out	69,887	38,532	47,400	43,200
Contingencies			8,780	4,099
Restricted Reserves			13,170	9,427
Fund Balance			112,948	12,297
<b>TOTAL EXPENDITURES</b>	<b>145,792</b>	<b>103,899</b>	<b>270,096</b>	<b>151,000</b>

Pioneer Park Days Expenditures by Type



## **PIONEER PARK DAYS**

### **Mission Statement**

*Pioneer Park Days mission statement is to provide low cost family entertainment for the citizens of Hardee County and surrounding areas and to net revenue for improvements within the Parks currently owned by the Hardee County Board of County Commissioners for the enjoyment of the public. Maintain the tradition that has been going on for 40 years.*

### **Goals and Objectives**

- To ensure a safe and enjoyable family outing at a minimal cost.
- Assist in the expenditures of capital improvements of County owned parks.
- Enhance Hardee County's economy, by visitors and participants purchasing products, meals, fuel, etc. during their stay.
- Assist non-profit organizations in Hardee County from sales of concessions.

### **Programs**

- Registration of exhibitors, concessionaires, and vendors.
- Scheduling of entertainers.
- Florida Frontiersmen demonstrate pioneer living.
- Country Craft Demonstrations (wood carving, basket weaving, etc.)

## MINING DEPARTMENT

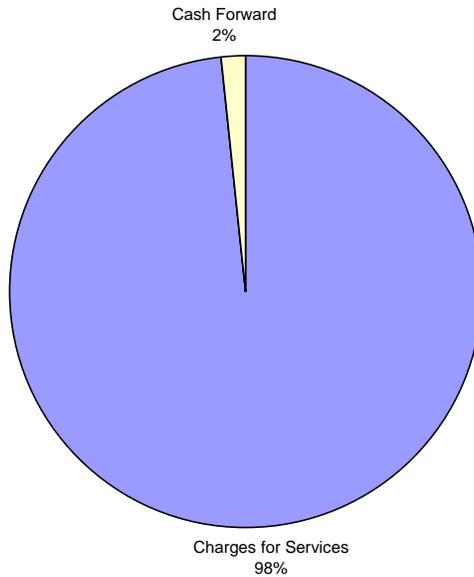
Until the current year the Mining Department had been included as a department under the General Fund. In an effort to show better accountability for the dollars received to operate this department it has been separated and placed into a special fund that is only for Mining expenses.

### Revenues

Mining services provided by the County are 100% funded by the industry it serves. The areas highlighted in blue are historically recorded under the General Fund and show here for data only.

<b>MINING REVENUES</b>				
<i>Classification</i>	<i>Revenues 07</i>	<i>Revenues 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Charges for Services	324,642	423,819	686,164	652,548
Interest	-	-	-	200
<b>Total Revenues Generated</b>	<b>324,642</b>	<b>423,819</b>	<b>686,164</b>	<b>652,748</b>
Cash Forward	-	-	-	10,269
<b>TOTAL REVENUES</b>	<b>324,642</b>	<b>423,819</b>	<b>686,164</b>	<b>663,017</b>

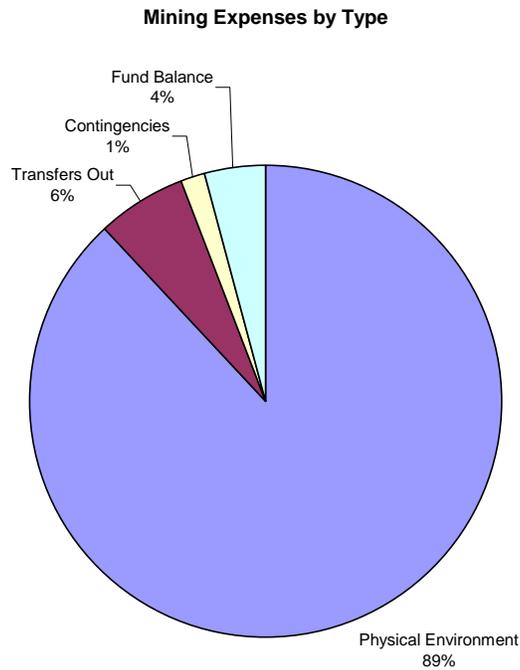
Mining Revenues by Type



**Expenditures**

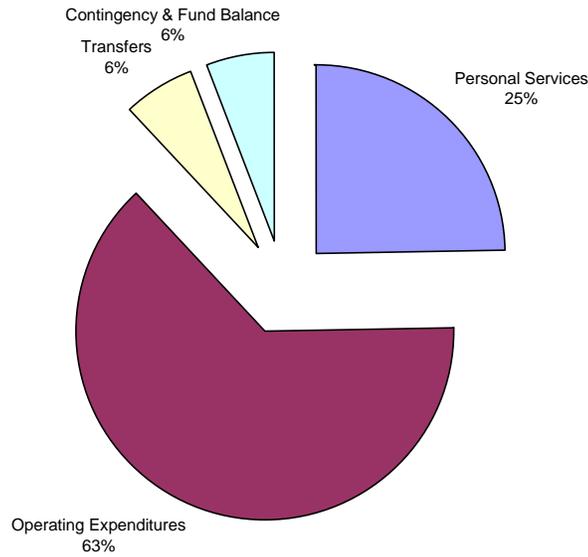
Mining expenses are strictly related to mining services provided by the County to the mining industry.

<b>MINING FUND EXPENDITURES</b>				
<i>Classification</i>	<i>Expenditures 07</i>	<i>Expenditures 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Physical Environment	270,778	517,451	611,907	584,091
<b>Total Expenditures</b>	<b>270,778</b>	<b>517,451</b>	<b>611,907</b>	<b>584,091</b>
Transfers Out				40,900
Contingencies				9,507
Fund Balance				28,519
<b>TOTAL EXPENDITURES</b>	<b>270,778</b>	<b>517,451</b>	<b>611,907</b>	<b>663,017</b>
<b>* History accounted for in General Fund</b>				



There are three full-time position budgeted in this department. An alternate evaluation of the expenditures budgeted in this fund are shown below.

**Mining Expenditures by Category**



**Mission Statement**

*To protect the health, safety and well-being of the citizens of Hardee County while safeguarding the quality of our land, water, air and help ensure long-term ecological, social and economic benefits; the Mining Department also promotes coordination with other State and Federal agencies to assure timely and quality reclamation through the regulation of the phosphate mining industry.*

**Goals and Objectives**

- Monitoring the effects on the environment caused by mining by maintaining water sampling certification and conducting water sampling in areas that are affected by the phosphate industry and continuing to conduct dam inspections of all Clay Waste Disposal Acres within the County.
- The Mining Department will ensure the timely reporting of the results of monitoring and mining by continuing to oversee that accurate and useful monitoring is conducted by the industry and by continuing to coordinate with regulatory agencies concerning monitoring

and inspections.

- Mining Department staff will recommend revisions to existing mine plans as necessary to ensure the phosphate industry uses the “best management practices” and developing technology for the control of pollution and other adverse impacts of such activities by continuing to research and investigate developing technology of alternatives for mining and reclamation compared to the existing practices and by continuing to review the phosphate companies mining units and determine that they are contributing to economic diversity.
- Ensure reclamation of the affected areas contributes to the development of economic diversity by coordinating with the GIS Department, will continue mapping the status of reclamation for each mining company and by coordinating with the individual mining companies to ensure that the County has accurate and current Master Mining Plans. This department will continue to coordinate with each company and all regulatory agencies prior to initiation of reclamation and during the creation of each reclamation area and inspect all released reclamation units and ensure that an 80% survival rate of all new vegetation has been maintained. The Department will ensure that the proper procedures are followed for the release of reclaimed lands.
- Ensure that it is in the public interest of the citizens of Hardee County to allow specific mining activity by determining the value and contribution of post mining soils to the economy and future growth of Hardee County and to further assist in determining the lasting effects on soils and future uses thereof as a result of mining and reclamation and continued assessment of whether the current Mining Ordinance, Land Development Regulations and Comprehensive Plan are enforced. This department will continue to educate the citizens of Hardee County on mining related topics.

### **Programs**

- Water Quality – The Mining Department samples the Peace River and tributaries to ensure that the quality of water in the County is at or above current standards. Staff attends training for this annually.
- Reclamation - The Mining Department inspects every reclamation area in the County on a regular basis to ensure the approved reclamation plans are followed. Staff attends training for this annually.
- Clay Settling Areas - The Mining Department regularly inspects all of the clay settling area in the County. Staff attends training for this annually.
- Mining Related Development of Regional Impact (DRI) – The Mining Department coordinates the entire DRI process from proposal to approval/denial.

### E – 911 SERVICES

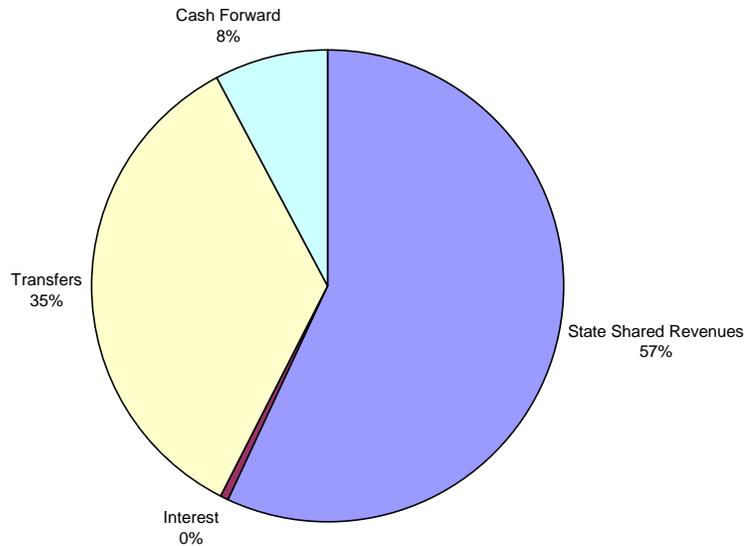
Until the current year, E-911 services were accounted for under the General Fund. Due to the nature and restrictions of the revenues utilized to operate this fund it was necessary to move it into a Special Fund to account for those dollars separately.

#### Revenue

E-911 is funded with state shared revenues from both wireless and non-wireless surcharges on communications billings. However, this fund is not completely independent from General Fund Supplement as apparent in the transfer line.

<b>9-11 REVENUES</b>				
<i>Classification</i>	<i>Revenues 07</i>	<i>Revenues 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
State Shared Revenues	157,041	375,611	147,803	117,600
Interest	-	-	-	1,000
Miscellaneous	-	-	-	-
<b>Total Revenues Generated</b>	<b>157,041</b>	<b>375,611</b>	<b>147,803</b>	<b>118,600</b>
Transfers	-	-	-	71,525
Cash Forward	-	-	-	16,200
<b>TOTAL REVENUES</b>	<b>157,041</b>	<b>375,611</b>	<b>147,803</b>	<b>206,325</b>

E-911 Revenues by Type



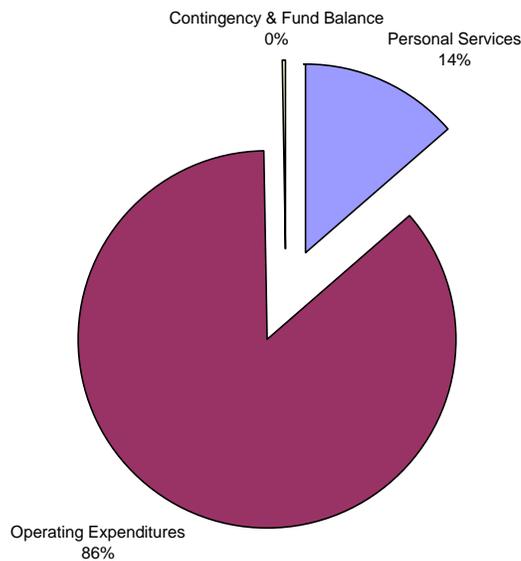
**Expenditures**

Expenditures in the E-911 are classified as 100% Public Safety expenses.

<b>E-911 FUND EXPENDITURES</b>				
<b>Classification</b>	<b>Expenditures 07</b>	<b>Expenditures 08</b>	<b>Adopted 09</b>	<b>Adopted 10</b>
Public Safety	375,023	451,354	192,383	205,990
<b>Total Expenditures</b>	<b>375,023</b>	<b>451,354</b>	<b>192,383</b>	<b>205,990</b>
Contingencies				335
<b>TOTAL EXPENDITURES</b>	<b>375,023</b>	<b>451,354</b>	<b>192,383</b>	<b>206,325</b>
<i>* History accounted for in General Fund</i>				

Expenses by category are show below

**E911 Expenditures by Category**



**Mission Statement**

*Administer the Hardee County 9-1-1 Program in accordance with the state law and the rules governing the program, thus making 9-1-1 service universally available and as effective as possible in order to provide immediate citizen access to emergency services, thereby saving time for the caller, and assisting emergency services in their response activities.*

### **Goals and Objectives**

Enhanced 911's goal is to continue to oversee the Enhanced 9-1-1 (E-911) Communications System in Hardee County. This includes:

- Maintenance of all E-911 System equipment, network, connections mapping, and databases
- Continue to assign all new building addresses in the area and coordinate with various departments to ensure that there is no duplication of street names within emergency response zones.
- Ensure that the addressing in Hardee County meets national standards in order to enhance the delivery of emergency services.

### **Programs**

- Oversees the E-911 Communication System by maintaining all E-911 equipment, network, connections, mapping and database, to include the 9-1-1 recorder.
- Ensures that all citizens within Hardee County's E-911 system area will receive at least the minimum acceptable level of service as defined in the National Emergency Numbering Association.
- Correct any situation that could potentially cause degradation of the E-911 system. Have all such situations reviewed and recommend procedures to the appropriate agency, or agencies, to restore the E-911 system to minimum standards of operations.
- Development and amending of standard operations procedures for daily operations of the E-911 system.
- Public Education and Outreach—Provide public education programs on the County's E-911 system.
- Addressing—Maintain accurate records and database of all addresses and assign new and verify existing addresses.

**GRANTS FUND**

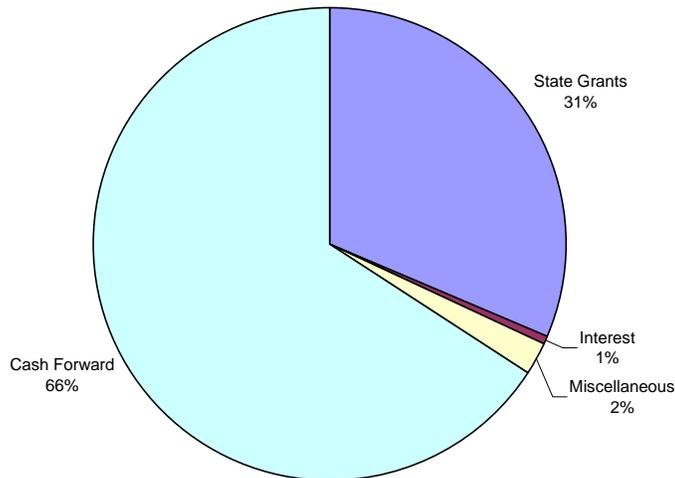
**Revenues**

Historically, fiscal year 07 the federal grants were much higher due to a carry forward of Federal dollars allocated specifically for recovery from the 2004 hurricanes.

The Grant fund consists of restricted dollars allocated by Federal, State, or Local agencies for a specific purpose. These funds are often audited and require higher accountability therefore they are placed in this special fund. The time frame of each grant funded project determines the amount of the Cash Forwards.

<b>GRANT FUND REVENUES</b>				
<b>Classification</b>	<b>Revenues 07</b>	<b>Revenues 08</b>	<b>Adopted 09</b>	<b>Adopted 10</b>
Federal Grants	4,054,003	1,343,587	521,350	-
State Grants	544,938	823,434	797,993	350,000
Interest	162,067	128,130	65,000	8,000
Miscellaneous	175,057	42,996	25,000	25,000
<b>Total Revenues Generated</b>	<b>4,936,065</b>	<b>2,338,147</b>	<b>1,409,343</b>	<b>383,000</b>
Transfers	45,750	7,500	-	-
Cash Forward	-	-	2,303,371	735,946
<b>TOTAL REVENUES</b>	<b>4,981,815</b>	<b>2,345,647</b>	<b>3,712,714</b>	<b>1,118,946</b>

Grant Revenues by Type

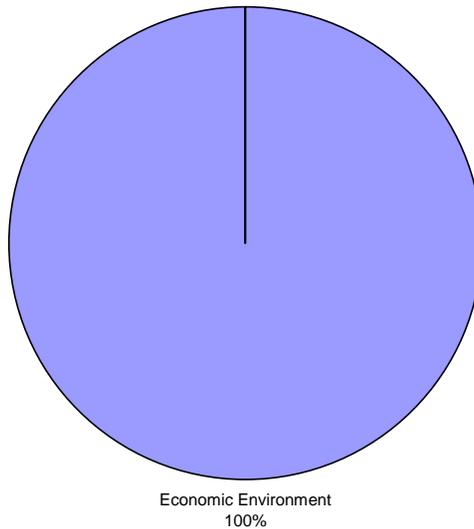


**Expenditures**

Grant expenditures are determined by the granting agency and can only be used for the purpose it was given. For the current fiscal year, 100% of these grant dollars will be spent on Economic Environment type projects such as expansion of the Wauchula Hills Utilities and housing rehabilitation programs for qualifying County citizens. Culture and Recreational grants are secured for improving the County parks and Human Service grants are for medical assistance to qualifying residents but have not been awarded for the current year.

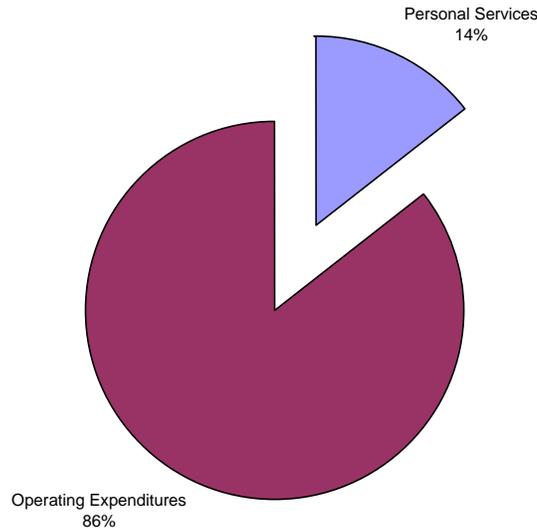
<b>GRANT FUND EXPENDITURES</b>				
<b>Classification</b>	<b>Expenditures 07</b>	<b>Expenditures 08</b>	<b>Adopted 09</b>	<b>Adopted 10</b>
Economic Environment	4,573,167	2,994,665	3,185,838	1,118,946
Human Services	236,412	227,420	100,269	-
Culture & Recreational	148,666	173,231	348,230	-
<b>Total Expenditures</b>	<b>4,958,245</b>	<b>3,395,316</b>	<b>3,634,337</b>	<b>1,118,946</b>
Transfers Out	41	-	78,377	-
<b>TOTAL EXPENDITURES</b>	<b>4,958,286</b>	<b>3,395,316</b>	<b>3,712,714</b>	<b>1,118,946</b>

Grant Fund Expenditures by Type



Personal Services for grants management can be paid directly from the grant or transferred to other funds.

**Grant Fund Expenditures by Category**



**SHIP GRANT**

**Program**

SHIP – State Housing Initiatives Program

Description – Provides low to moderate households housing rehabilitation assistance and purchase assistance. This program improves the quality of living for low to moderate homeowners and potential homeowners by providing housing which meets HUD building codes.

The state fiscal year begins on July 1st and ends on June 30<sup>th</sup> of each year. Typically, SHIP funds are received at the beginning of the state fiscal cycle. This program allows two years to encumber funds and three years to actually expend

<b>SHIP EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Personal Services	31,144	27,302	25,845	27,663
Operating Expenditures	566,026	235,257	939,155	955,337
<b>TOTAL</b>	<b>597,170</b>	<b>262,559</b>	<b>965,000</b>	<b>983,000</b>
Number of FTE's	0.95	0.50	0.45	0.58

**CDBG HOUSING GRANT**

**Program**

CDBG Housing – Community Development Block Grant-Housing

Description – Housing Rehabilitation Assistance for Low income homeowners in the unincorporated areas of the county. This program will create improved living conditions for low income households, bringing their dwellings to HUD building standards.

CDBG Housing is a two year program and funds are first encumbered by the local government and drawn down from the State as needed for payments. All funds received must be expensed by the County within ten calendar days.

For historical reference we have included the past year’s operating expenditures:

<b>CDBG / DRI GRANT EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Operating Expenditures	327,271	13,125	-	-
Capital Expenditures	-	637,467	-	-
<b>TOTAL</b>	<b>327,271</b>	<b>650,592</b>	-	-

<b>CDBG EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Personal Services	27,662	5,036	32,225	-
Operating Expenditures	165,750	264,006	489,125	-
TT Transfers	41	-	-	-
<b>TOTAL</b>	<b>193,453</b>	<b>269,042</b>	<b>521,350</b>	-
Number of FTE's	0.45	-	0.65	-

**HHRP GRANT**

**Program**

HHRP – Hurricane Housing Recovery Program

Description – Hurricane Recovery Funds for Rehabilitation and Purchase Assistance for Low to Moderate Income Citizens. This program will enhance the living conditions of Low to Moderate households in our community.

<b>HHRP GRANT EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Personal Services	229,403	201,746	128,863	133,946
Operating Expenditures	2,049,443	1,610,726	1,570,625	2,000
Capital Expenditures	18,333	-	-	-
TT Transfers	-	-	78,377	-
<b>TOTAL</b>	<b>2,297,179</b>	<b>1,812,472</b>	<b>1,777,865</b>	<b>135,946</b>
<b>Number of FTE's</b>	<b>6.70</b>	<b>4.10</b>	<b>2.43</b>	<b>2.82</b>

**HEALTH CARE GRANTS**

**Program**

These programs are shown for historical reference only.

<b>HEALTH CARE GRANT EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Primary Care Operating	126,151	103,050	-	-
Closing the GAP Operating	110,261	124,370	100,269	-
<b>TOTAL</b>	<b>236,412</b>	<b>227,420</b>	<b>100,269</b>	<b>-</b>

**RECREATION GRANT**

**Program**

These programs are shown for historical reference only.

<b>CAPTIAL RECREATIONAL GRANTS</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
FRDAP Ball Complex	17,635	2,100	200,506	-
FRDAP Soccer Complex	-	27,684	147,724	-
FRDAP Hardee Lakes Trails	72,339	-	-	-
FRDAP Hardee Park	34,513	143,447	-	-
<b>TOTAL</b>	<b>124,487</b>	<b>173,231</b>	<b>348,230</b>	<b>-</b>

**IMPACT FEES**

Impact fees are simply a way to let growth and new development pay for new services and facilities required to serve a higher population base. Funds collected are used by the County to provide capital improvements and equipment needed to serve new development. The County has seven separate impact fees listed below. Per Ordinance 08-22, all impact fees except industrial and warehouses were set to be implemented on or after January 12, 2009. The Impact Fees for industrial and warehouses were set to be implemented on or after April 12, 2009. Per Ordinance 09-05 all impact fees were suspended until July 2010. There have been no collections of impact fees within the County and there is currently none budgeted. If the Board of County Commissioners determines that it is in the best interest of the County to activate the collection of impact fees, the budget will be amended.

**VANDOLAH UTILITY ENTERPRISE FUND**

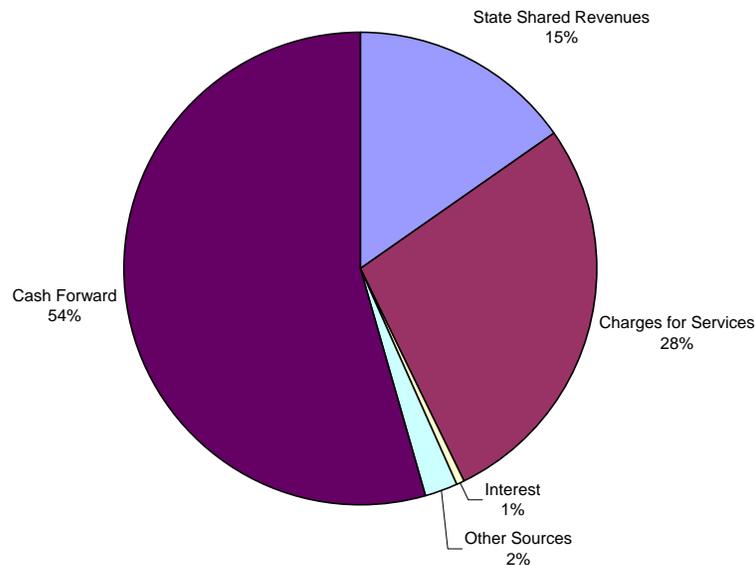
The Vandolah Utilities is one of three County Enterprise Funds and provides wastewater services to an expanding Vandolah area from the Wauchula Airport along Vandolah Road to CR663. This fund accounts for only 1% of the County’s total budget.

**Revenues**

Vandolah Utilities is funded primarily with Charges for Services, however; there is a small portion of state shared revenues dedicated by the BOCC to be utilized for water and wastewater operations and projects within the County. The Cash forward is primarily a combination of restricted reserve for capital infrastructure improvement (renewal & replacement) cost within this fund and advance services payment through a large user agreement.

<b>VANDOLAH UTILITY ENTERPRISE FUND REVENUES</b>				
<i>Classification</i>	<i>Revenues 07</i>	<i>Revenues 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
State Shared Revenues	-	-	60,000	60,000
Charges for Services	76,069	80,300	98,800	108,500
Interest	12,345	7,835	5,000	2,500
<b>Total Revenues Generated</b>	<b>88,414</b>	<b>88,135</b>	<b>163,800</b>	<b>171,000</b>
Less 5% on Adopted 09 & Adopted 10		-	(8,190)	(8,550)
Cash Forward		-	205,379	214,190
<b>TOTAL REVENUES</b>	<b>88,414</b>	<b>88,135</b>	<b>360,989</b>	<b>376,640</b>

Vandolah Utilities Revenues by Type

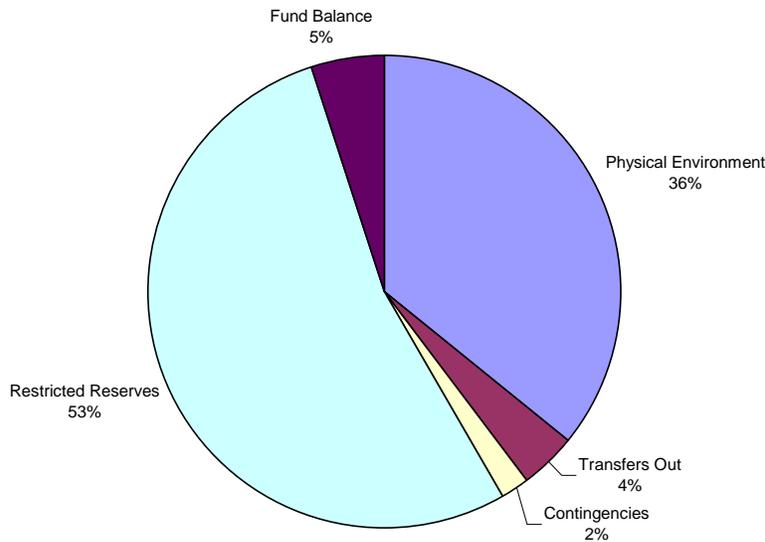


**Expenditures**

Vandolah expenditures are assigned to Physical Environment by type. A large portion listed under Fund Balance is actually restricted to capital improvement of this infrastructure which will be placed into the accessible expenditures when needed.

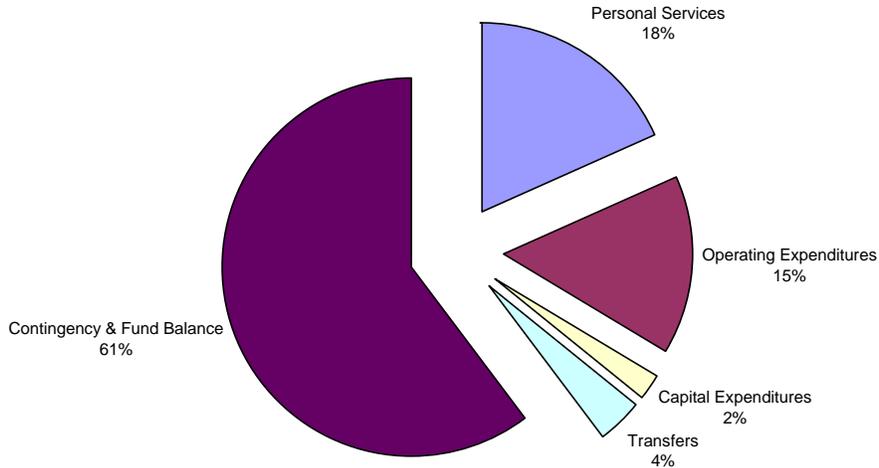
<b>VANDOLAH UTILITIES ENTERPRISE FUND EXPENDITURES</b>				
<b>Classification</b>	<b>Expenditures 07</b>	<b>Expenditures 08</b>	<b>Adopted 09</b>	<b>Adopted 10</b>
Physical Environment	63,514	95,093	198,828	135,069
<b>Total Expenditures</b>	<b>63,514</b>	<b>95,093</b>	<b>198,828</b>	<b>135,069</b>
Transfers Out	7,230	2,672	4,997	15,022
Contingencies			19,883	6,354
Restricted Reserves			29,825	201,134
Fund Balance			107,456	19,061
<b>TOTAL EXPENDITURES</b>	<b>70,744</b>	<b>97,765</b>	<b>360,989</b>	<b>376,640</b>

**Vandolah Utilities Expenditures by Type**



Another view of the expenses by category is depicted below. Vandolah and Wauchula Hills Utilities share a Utility staff and are assigned a proportionate share based on appropriate facility’s capacity reserved. For 2009-10 fiscal year the proportionate share assigned to Vandolah is 22% of all salaries and benefits and common operational items. In addition, all shared capital assets are inventoried in the Wauchula Hills wastewater budget, therefore the proportionate share for Vandolah is transferred to that fund for the purpose of purchasing and inventorying the asset.

Vandolah Utilities Expenditures by Category



**Mission Statement**

*The Hardee County Utility Department (HCUD) will ensure that all facets of managing and operating the County owned water and wastewater service area treatment plants, their associated collection, distribution and transmission systems are done so responsibly and safely. The Department ensures systems under charge function continuously and efficiently, and in compliance with regulatory safety and environmental standards concerning potable water treatment and distribution, and wastewater treatment/reuse/disposal processes.*

**Goals and Objectives**

- Develop a comprehensive preventive maintenance and testing program by maintaining a complete line location data base, a detailed plant and system component listing and improving the documented preventative maintenance testing schedule as allowed by available funding.
- Establish Utilities Customer Information website that will include County Ordinances and Policies, templates for user/customer agreements, utility standards and specifications and water conservation tips
- Update capital expansion plans by defining the expansion corridors and projects and evaluating funding options on a routine basis. Also, streamline expansion projects by developing model documents for engineering, permitting and construction contracts.
- Update County Water & Wastewater Ordinance & Exhibits by identifying shortfalls, reviewing documents from mature facilities and performing updates of County utility required expenses, and rate schedules.

## Programs

- County Utility System Management—HCUD maintains water & wastewater related infrastructure management in accordance with regulatory safety, environmental, & maintenance requirements and equipment process design functionality. HCUD performs on call line locate entry & services, and schedules and/or performs in house component maintenance/repairs/connections, as required and within budgetary limitations.
- Regulatory Compliance & Reporting—HCUD schedules & monitors the calibration & checks/testing of flow sensing & back flow prevention devices. However, all mandated daily, biweekly, monthly, and/or semiannual plant collections for bacteriological, well and effluent related testing, as well as monthly operating reports to regulatory agencies has been performed by the City of Wauchula. This may change with a change in operations contracts. HCUD provides all other permit required routine and as directed compliance and consumptive use reporting to required agencies. HCUD provides developer/engineer utilities plan reviews to maintain system wide standards & direction of construction. HCUD performs future infrastructure planning activities which include acquisition & management of funding sources for utility enterprise expansion and support activities, such as development of CIBRs for the Legislative Delegation, grant applications (through OCD) for federal, state & local grants, etc.
- Budget Management—HCUD annually establishes and routinely tracks & updates budget requirements and Revenues and Expenditures for the County’s two utility enterprise funds. Budgetary projections performed by the HCUD are based on safety & environmental risk assessment of minimal operational requirements under ‘expected’ capacity demand--the majority of budgetary needs are defined by regulatory requirements for water and/or effluent quality. User agreements, when appropriate, are negotiated by the HCUD and County Manager with primary focus on HCUD capacity and budgetary impact and the County’s long term economic objectives.
- Customer Assistance & Response—HCUD maintains and performs developer plan review tracking and an expense reimbursement program which allows for anticipation & planning for economic development supporting opportunities, to include cost estimation, initiating agreements and/or actions necessary to provide support and service to projects as developed. HCUD monitors & directs utility capacity expansion, line extension projects, and connections throughout construction to placement into service. HCUD provides direct customer response services, customer receipts & account entry/modifications, meter reading, billing compilation, mailings, and monitors all payment schedules while continuing to refine efficiency.
- Capital-related Programs—HCUD develops and manages water & wastewater plant and line/facilities expansion designs to meet the infrastructure requirements of Hardee County’s economic development, as well as providing for health, safety and welfare of existing and potential customers.

**WAUCHULA HILLS UTILITY ENTERPRISE FUND**

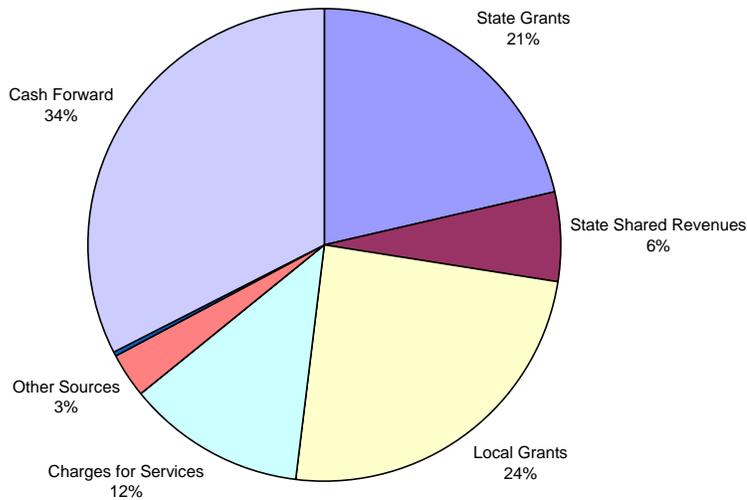
The Wauchula Hills Utilities is one of three County Enterprise Funds and provides water and wastewater services to the expanding areas along US 17 (SR35) from Wauchula Hills Sub-Division to south of Bowling Green and West along SR62. This fund, including planned capital expansion projects accounts for 11% of the County’s total budget.

**Revenues**

This fairly new infrastructure Enterprise continues to grow and expand much needed services with the assistance of both state and local grant funding. It is anticipated this year that the charges for services will fully fund the general operating cost of the facility.

<b>WAUCHULA HILLS UTILITY ENTERPRISE FUND REVENUES</b>				
<b>Classification</b>	<b>Revenues 07</b>	<b>Revenues 08</b>	<b>Adopted 09</b>	<b>Adopted 10</b>
State Grants	266,708	2,690,059	1,620,244	1,359,000
State Shared Revenues	367,757	432,208	365,168	402,978
Local Grants	-	-	1,557,052	1,557,052
Charges for Services	285,078	354,169	465,000	778,084
Interest	81,646	51,792	10,000	5,000
Miscellaneous	1,975,312	1,632	-	-
<b>Total Revenues Generated</b>	<b>2,976,501</b>	<b>3,529,860</b>	<b>4,017,464</b>	<b>4,102,114</b>
Less 5% on Adopted 09 & Adopted 10		-	(200,874)	(205,106)
Transfers	608,125	332,515	447	2,112
Cash Forward	-	-	2,196,440	2,084,946
<b>TOTAL REVENUES</b>	<b>3,584,626</b>	<b>3,862,375</b>	<b>6,013,477</b>	<b>5,984,066</b>

Wauchula Hills Utilities Revenues by Type

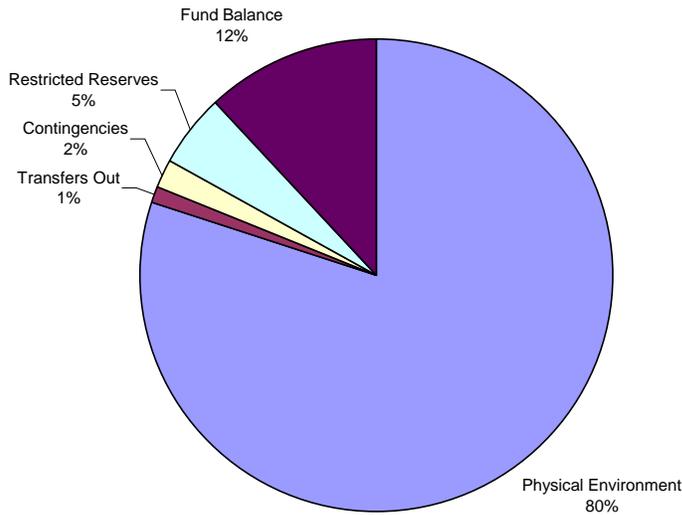


**Expenditures**

As stated above, this expanding infrastructure is currently under constant planning and construction for the next phase.

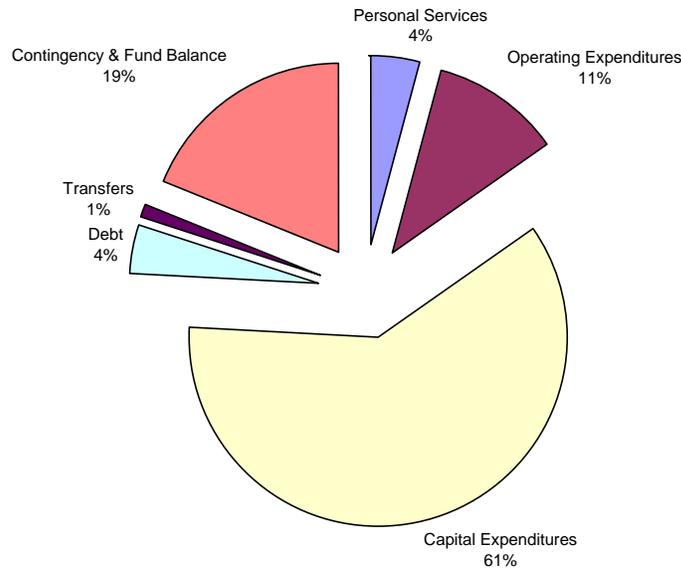
<b>WAUCHULA HILLS UTILITIES ENTERPRISE FUND EXPENDITURES</b>				
<b>Classification</b>	<b>Expenditures 07</b>	<b>Expenditures 08</b>	<b>Adopted 09</b>	<b>Adopted 10</b>
Physical Environment	1,416,189	3,508,592	5,377,634	4,793,673
<b>Total Expenditures</b>	<b>1,416,189</b>	<b>3,508,592</b>	<b>5,377,634</b>	<b>4,793,673</b>
Transfers Out	5,600	23,440	25,775	67,050
Contingencies			88,497	115,601
Restricted Reserves			100,000	288,691
Fund Balance			421,571	719,051
<b>TOTAL EXPENDITURES</b>	<b>1,421,789</b>	<b>3,532,032</b>	<b>6,013,477</b>	<b>5,984,066</b>

Wauchula Hills Utilities Expenditures by Type



As shown below, better indication of the expansion activities is to look at the expenditures by Category which show the vast dollars allocated to Capital.

**Wauchula Hills Utilities Expenditures by Category**



**Mission Statement**

*The Hardee County Utility Department (HCUD) will ensure that all facets of managing and operating the County owned water and wastewater service area treatment plants, their associated collection, distribution and transmission systems are done so responsibly and safely. The Department ensures systems under charge function continuously and efficiently, and in compliance with regulatory safety and environmental standards concerning potable water treatment and distribution, and wastewater treatment/reuse/disposal processes.*

**Goals and Objectives**

- Develop a comprehensive preventive maintenance and testing program by maintaining a complete line location data base, a detailed plant and system component listing and improving the documented preventative maintenance testing schedule as allowed by available funding.
- Establish Utilities Customer Information website to include County Ordinances and Policies, templates for user/customer agreements, utility standards and specifications and water conservation tips
- Update capital expansion plans by defining the expansion corridors and projects and evaluating funding options on a routine basis. Also, streamline expansion projects by developing model documents for engineering, permitting and construction contracts.
- Update County Water & Wastewater Ordinance & Exhibits by identifying shortfalls, reviewing documents from mature facilities and performing updates of County utility required expenses, and rate schedules.

## Programs

- County Utility System Management—HCUD maintains water & wastewater related infrastructure management in accordance with regulatory safety, environmental, & maintenance requirements and equipment process design functionality. HCUD performs “on call” line locate entry and services, monitors system leak auditing, and schedules and/or performs component exercising maintenance, repairs, connections, as required and within budgetary limitations.
- Regulatory Compliance & Reporting—HCUD schedules and monitors the calibration and checks/testing of flow sensing and back flow prevention devices and performs all mandated daily, biweekly, monthly, and/or semiannual plant collections for bacteriological, effluent and process related testing, as well as monthly operating reports to regulatory agencies. HCUD provides all permit required routine and as directed compliance and consumptive use reporting to required agencies. HCUD provides developer/engineer utilities plan reviews to maintain system wide standards and direction of construction. HCUD performs future infrastructure planning activities which include acquisition and management of funding sources for utility enterprise expansion and support activities, such as development of CIBRs for the Legislative Delegation, grant applications (through OCD) for federal, state and local grants, etc.
- Budget Management—HCUD annually establishes and routinely tracks & updates budget requirements and Revenues and Expenditures for the County’s two utility enterprise funds. Budgetary projections performed by the HCUD are based on safety & environmental risk assessment of minimal operational requirements under “expected” capacity demand--the majority of budgetary needs are defined by regulatory requirements for water and/or effluent quality. User agreements, when appropriate, are negotiated by the HCUD and County Manager with primary focus on HCUD capacity and budgetary impact and the County’s long term economic objectives.
- Customer Assistance & Response—HCUD maintains and performs developer plan review tracking and an expense reimbursement program which allows for anticipation & planning for economic development supporting opportunities, to include cost estimation, initiating agreements and/or actions necessary to provide support and service to projects as developed. HCUD monitors & directs utility capacity expansion, line extension projects, and connections throughout construction to placement into service. HCUD provides direct customer response services, customer receipts & account entry/modifications, meter reading, billing compilation, mailings, and monitors all payment schedules while continuing to refine efficiency.
- Capital-related Programs—HCUD develops and manages water & wastewater plant and line/facilities expansion designs to meet the infrastructure requirements of Hardee County’s economic development, as well as providing for health, safety and welfare of existing and potential customers.

**SOLID WASTE ENTERPRISE FUND**

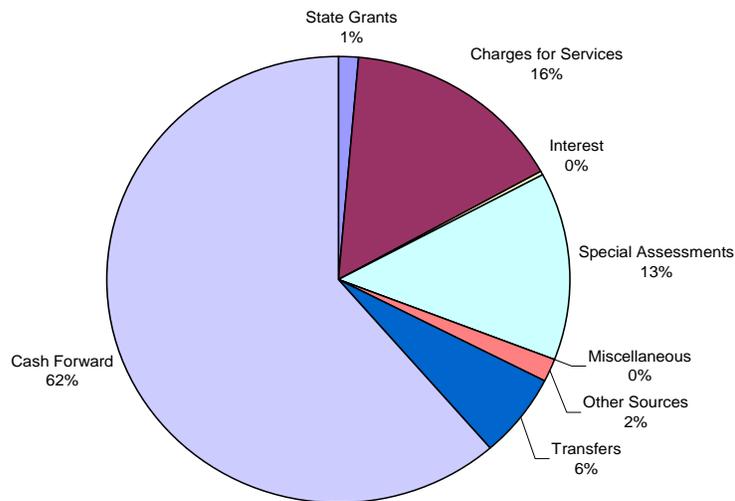
The Solid Waste Fund is the third Enterprise fund within the County and accounts for 10% of the total budget. This fund manages all of the solid waste collection and disposal issues within the County operating the only Class I Landfill within the County.

**Revenues**

Revenues are generated by charges for services in the commercial classifications of the County and by special assessment to the household classifications in the County. This is a small amount generated through the sale of recyclables. The large cash forward is reflective of State Statutes requiring all Class I Landfills to escrow the cost of closing the site. These closure funds have been deposited proportionately each year ever since the facility opened in 1990.

<b>SOLID WASTE ENTERPRISE FUND REVENUES</b>				
<b>Classification</b>	<b>Revenues 07</b>	<b>Revenues 08</b>	<b>Adopted 09</b>	<b>Adopted 10</b>
State Grants	223,799	256,522	277,316	78,787
Charges for Services	996,280	980,576	953,000	923,000
Interest	208,211	103,888	76,000	15,700
Special Assessments	777,293	799,650	790,000	790,000
Miscellaneous	32,180	13,313	15,100	10,100
<b>Total Revenues Generated</b>	<b>2,237,763</b>	<b>2,153,949</b>	<b>2,111,416</b>	<b>1,817,587</b>
Less 5% on Adopted 09 & Adopted 10		-	(105,571)	(90,880)
Transfers	1,400	506,172	253,566	352,257
Loan Proceeds	1,495,037	-	-	-
Cash Forward	-	-	2,997,302	3,614,193
<b>TOTAL REVENUES</b>	<b>3,734,200</b>	<b>2,660,121</b>	<b>5,256,713</b>	<b>5,693,157</b>

Solid Waste Enterprise Revenues by Type

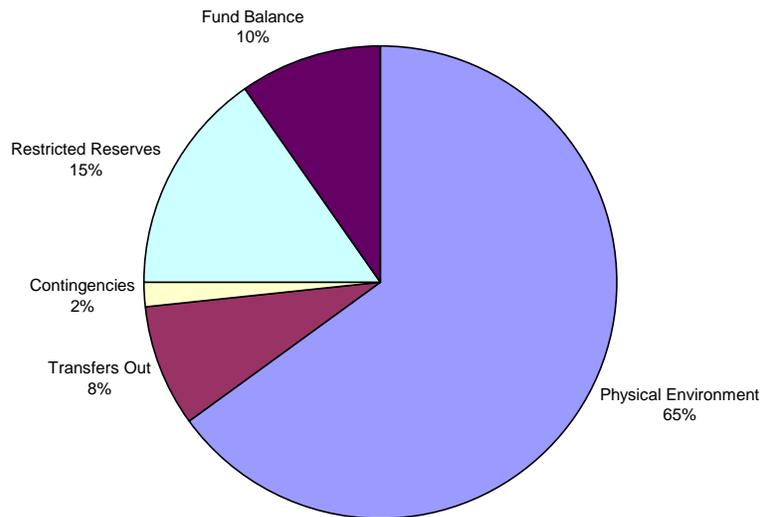


**Expenditures**

As in the Utility Enterprises, Solid Waste expenditures are classified as physical environment expenses. Along with the Department of Environmental Protections, the County has determined that it is in the best interest of our environment to conduct a partial closure of the existing 12 acre Class I Landfill. Therefore, a portion of the dollars have been moved from the restricted closure reserve into the actual expense lines.

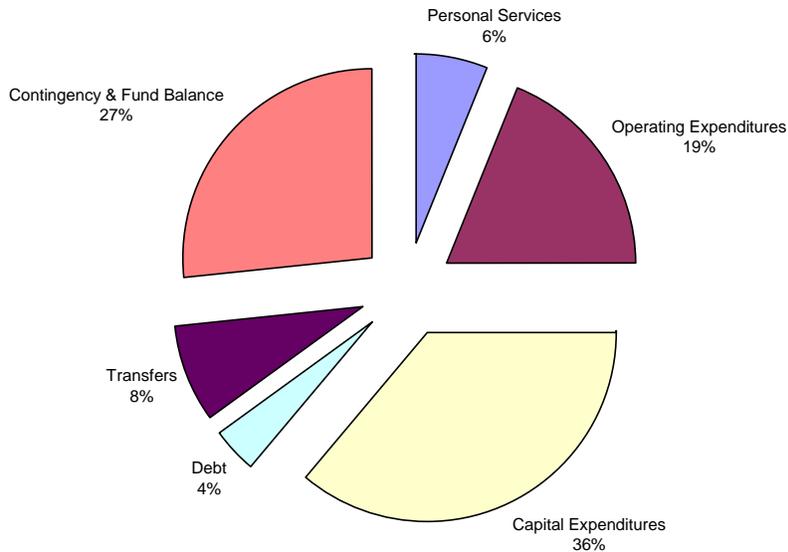
<b>SOLID WASTE ENTERPRISE FUND EXPENDITURES</b>				
<b>Classification</b>	<b>Expenditures 07</b>	<b>Expenditures 08</b>	<b>Adopted 09</b>	<b>Adopted 10</b>
Physical Environment	4,710,442	2,436,336	3,950,179	3,702,448
<b>Total Expenditures</b>	<b>4,710,442</b>	<b>2,436,336</b>	<b>3,950,179</b>	<b>3,702,448</b>
Transfers Out	96,755	164,277	388,518	466,357
Contingencies			83,648	99,538
Restricted Reserves			631,443	869,446
Fund Balance			202,925	555,368
<b>TOTAL EXPENDITURES</b>	<b>4,807,197</b>	<b>2,600,613</b>	<b>5,256,713</b>	<b>5,693,157</b>

SW Expenditures by Type



A better view of the activity budgeted for closure is more apparent looking at the expenditures by Category; specifically under the capital proportion.

**Solid Waste Enterprise Expenditures by Category**



**SOLID WASTE ENTERPRISE FUND – LANDFILL**

**Mission Statement**

*It is the mission of the Hardee County Solid Waste Department to provide an integrated, cost effective, and environmentally sound solid waste disposal system to all county residents, homeowners, and commercial enterprises by following guidelines set by local, state, and federal rules and regulations.*

**Goals and Objectives**

- Hardee County Solid Waste Department will manage solid waste in a sanitary, economic and environmentally safe manner
- Receive closure permit to start construction of the old 10 acre cell that reached capacity in fiscal year 2008.
- Complete installation of the new groundwater pump with control panels.
- Improve the leachate collection system by replacing worn equipment and performing

major maintenance on storage tanks.

- Replace worn equipment by purchasing new equipment or performing major maintenance to the old equipment.
- Improve ground’s maintenance such as mowing by inquiring about new mowers.
- Inquire about lowering the carbon footprint of the Class I Landfill by implementing procedures for the collection and recycling of methane gas which can be sold back to industries for carbon credits.

**Programs**

- **Solid Waste Disposal:** The program provides a sanitary means of waste disposal for all residents of Hardee County. Hardee County Solid Waste Department complies with state rules and regulation to ensure protection of our environment. Programs and Services provided under this description are as follows: Leachate collection and removal systems, Operating practices (include compacting and covering waste frequently with several inches of soil help reduce odor; control litter, insects, and rodents; and protect public health), Gas and Groundwater monitoring, Storm Water Management, Annual site life calculations, Solid Waste Engineers.
- **Permits:** Solid Waste Operation permit, Materials Recycling Facility, Tire permit, Diesel permit, and Sharp’s permits.
- **Solid Waste Collection:** Includes managing a franchise provider who collects unincorporated Hardee County’s household trash twice a week and acting as a liaison when dealing with complaints, complaint resolution, routes and invoicing.
- **Household Hazardous Waste Collection:** Consist of managing a Household Hazardous Waste Program and Collection facility to provide residents a means to dispose of household hazardous waste materials by a licensed hazardous waste management contractor and setting up collections quarterly.
- **Sharps Program:** Minimizes the risk of improper disposal of syringes, needles, lancets and other sharp medical utensils by providing containers for proper disposal.
- **CESQG’s:** Conditional Exempt Small Quantity Generators in Hardee County are monitored by a contractor to provide information and assistance to facilities. Emphasizing on efforts to Reduce, Reuse, and Recycle hazardous materials.
- **Operational Permit:** Includes written detailed instruction for daily operations of the landfill. The operational permit is enforced by the Florida Department of Environment Protection.
- **Residential Bulk Item Collection:** Large items such as couches, furniture, mattresses, appliances and scrape metal that will be collected on a call in basis.

<b>SOLID WASTE ENTERPRISE - LANDFILL EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Personal Services	250,018	342,533	370,829	352,841
Operating Expenditures	759,190	836,468	967,715	851,097
Capital Expenditures	87,780	-	150,000	4,500
TT Transfers	96,755	164,277	388,518	466,357
<b>TOTAL</b>	<b>1,193,743</b>	<b>1,343,278</b>	<b>1,877,062</b>	<b>1,674,795</b>
<b>Number of FTE's</b>	<b>6.5</b>	<b>8.5</b>	<b>8.5</b>	<b>8.0</b>

**SOLID WASTE ENTERPRISE FUND – RECYCLING****Mission Statement**

*It is the mission of the Recycling Department to promote and encourage recycling efforts and provide as many recycling opportunities as possible where economically feasible. By following practices of volume reduction through diverting recyclable materials from the waste stream and promoting education on waste reduction, reuse and recycling. The recycling department also acts as a resource agency for county residents and businesses on the availability of local recycling programs and available markets.*

**Goals and Objectives**

- Coordinating suitable materials and markets for recycling by testing different recycling systems through pilot programs.
- Coordinating the sale of the recyclable material to obtain the best possible return for the county.
- Coordinating with Highlands County recycling department for the use of glass that Hardee County recycles for use in the asphalt plant.
- Continue agreement with DeSoto County to accept glass, plastic, cardboard, and aluminum recyclables.
- Providing a drop off recycling center for citizens and businesses who desire to recycle
- Continue reducing the cost of waste tire recycling by the procurement of equipment to remove rims from tires.
- Expand recycling through educational outreach program to inform citizens of the County's various recycling programs, with a particular emphasis on outreach to the County's school children.

**Programs**

- Materials Recovery Facility-Processes recyclables and bales the items to await shipment.
- Tire Recycling- includes finding the most cost effective way to recycle used tires collected at the landfill.
- Wood and Yard Processing- Includes a disposal area for clean yard trash that must be processed every 6 months.
- Hardee Correctional Institute- The recycling department has a contract for 5 inmates and on officer. They perform daily maintenance for the Materials Recovery Facility by cleaning, mowing, litter control, baling recyclables and pulling unacceptable waste for disposal

- Electronic Recycling- Includes finding the most cost effective way to recycle electronics to keep them out of the waste stream.
- Used oil recycling- Hardee County provides a used oil collection center in order to eliminate used oil from the waste stream.

Lead-acid Batteries Recycling- Hardee County Solid Waste Department encourages residents to recycle batteries by providing a drop-off area at no charge.

- Scrape Metal- Hardee County Solid Waste Department provides a drop-off area for all unwanted scrape metal at no charge.
- Pallet Recycling – Consist of employees pulling pallets that are re-usable and providing them for reuse to the public or businesses.

<b>SOLID WASTE ENTERPRISE - RECYCLING EXPENDITURES</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Personal Services	129,503	-	-	-
Operating Expenditures	201,549	133,547	189,135	223,890
Capital Expenditures		5,360	52,500	1,500
<b>TOTAL</b>	<b>331,052</b>	<b>138,907</b>	<b>241,635</b>	<b>225,390</b>
Number of FTE's	4	-	-	-

**SOLID WASTE ENTERPRISE FUND – CLOSURE**

**Programs**

The Florida Department of Environmental Protection requires when no more solid waste can be deposited in a landfill or phase closure is necessary. To achieve closure the process requires a highly engineered closure plan. This should be submitted by the Solid Waste Engineer. The plans should include closure design which should minimize maintenance and should place the landfill in condition that will have the least potential for future environmental impact. Other elements in preparing for closure is planning for landfill gas monitoring and control systems, leachate collection, groundwater monitoring surface water management and settlement control. Further, DEP requires financial assurance for closure this is an economic and engineering consideration that can be predicted and built into your financial plan as part of your operating budget. There are limited options for demonstrating financial assurance Hardee County uniquely designed an expansion that will use the original 12 acre site as a base to the new 5 acre expansion, DEP will require a “partial closure” of the 12 acre site.

<b>SOLID WASTE ENTERPRISE - CLOSURE</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Operating Expenditures	4,158	-	-	-
Capital Expenditures	-	76,416	2,000,000	2,044,620
Capital Reserve	-	-	631,443	869,446
<b>TOTAL</b>	<b>4,158</b>	<b>76,416</b>	<b>2,631,443</b>	<b>2,914,066</b>

<b>SOLID WASTE EXPANSION</b>				
<i>Classification</i>	<i>Expensed 07</i>	<i>Expensed 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Operating Expenditures	39,038	-	-	-
Capital Expenditures	3,174,031	-	-	-
Debt Payments	65,174	537,159	220,000	224,000
<b>TOTAL</b>	<b>3,278,243</b>	<b>537,159</b>	<b>220,000</b>	<b>224,000</b>

**LAW ENFORCEMENT TRUST FUND**

The revenue sources for this fund come from specific collections through the Sheriff's Department. The revenues are held in contingency until the Sheriff makes an authorized request for these dollars.

**Revenues**

<b>LAW ENFORCEMENT TRUST FUND REVENUES</b>				
<i>Classification</i>	<i>Revenues 07</i>	<i>Revenues 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Miscellaneous	29,464	5,602	8,000	4,000
Interest	3,229	2,850	1,500	600
<b>Total Revenues Generated</b>	<b>32,693</b>	<b>8,452</b>	<b>9,500</b>	<b>4,600</b>
Less 5% on Adopted 09 & Adopted 10		-	(475)	(230)
Cash Forward	-	-	90,000	94,875
<b>TOTAL REVENUES</b>	<b>32,693</b>	<b>8,452</b>	<b>99,025</b>	<b>99,245</b>

**Expenditures**

<b>LAW ENFORCEMENT TRUST FUND EXPENDITURES</b>				
<i>Classification</i>	<i>Expenditures 07</i>	<i>Expenditures 08</i>	<i>Adopted 09</i>	<i>Adopted 10</i>
Public Safety	46,500	-	-	-
<b>Total Expenditures</b>	<b>46,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
Contingencies			99,025	99,245
<b>TOTAL EXPENDITURES</b>	<b>46,500</b>	<b>-</b>	<b>99,025</b>	<b>99,245</b>

## GLOSSARY

**AD VALOREM TAX** is a tax levied in proportion (usually expressed in mills) to the assessed value of the property on which it is levied. This tax is also called **PROPERTY TAX**.

**ADOPTED BUDGET** is the financial plan for the fiscal year beginning October 1. Florida Statutes require the Board of County Commissioners to approve this budget at the second of two public hearings.

**AMENDED OR REVISED BUDGET** is the current year adopted budget adjusted to reflect all budget amendments approved by the Board of County Commissioners through the date indicated.

**APPROPRIATION** is the legal authorization of funds granted by a legislative body such as Hardee County's Board of County Commissioners to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to a period within which it may be expended. It is the act of appropriation that funds a budget.

**ASSESSED VALUE** is a value set upon real estate or other personal property by a government as a basis for levying taxes. The assessed value in Hardee County is set by the Property Appraiser.

**BALANCED BUDGET** is a budget in which revenues and expenditures are equal (no deficit spending).

**BCC or BOCC** is an acronym for the Board of County Commissioners. See the definition for **BOARD OF COUNTY COMMISSIONERS**.

**BEGINNING FUND BALANCE** is the

Ending Fund Balance of the previous period. (See **ENDING FUND BALANCE** definition.)

**BOARD OF COUNTY COMMISSIONERS** is the five member legislative body of Hardee County's general purpose government. This board is governed by state law and the County Charter.

**BUDGET** is a comprehensive financial operating plan that allocates limited revenues among competing expenditure requirements for a given time period. The budget, once adopted, is the legal authorization to expend County funds during the fiscal year. It may be amended during the fiscal year by the governing body and/or management in accordance with procedures, rules and regulations. The Hardee County budget progresses in four stages: Tentative Budget, Approved Tentative Budget, Final Budget and Adopted Budget. See the definitions for each term.

**CAPITAL BUDGET** is the financial plan of capital project expenditures for the fiscal year beginning October 1. It incorporates anticipated revenues and appropriations included in the first year of the five-year Capital Improvements Program (CIP), and any anticipated unspent budget appropriation balances from the previous fiscal year. It is adopted by the Board of County Commissioners as part of the annual County budget.

**CAPITAL IMPROVEMENT PROGRAM (CIP)** is the financial plan of approved capital projects, their timing and cost over a five-year period. The CIP is designed to meet county infrastructure needs in a responsive and efficient manner. It includes projects which are, or will become the property of Hardee County, as well as projects that although not

owned by the county, will be part of a joint project agreement.

**CAPITAL OUTLAY** or **CAPITAL EQUIPMENT** is an item such as office furniture, fleet equipment, data processing equipment and other operating equipment with a unit cost of \$1,000 or more.

**CAPITAL PROJECT** is any improvement or acquisition of major facilities with a useful life of at least five years such as roads, bridges, buildings, or land.

**CAPITAL PROJECT FUNDS** are used to account for financial resources to be used for acquisition or construction of major capital facilities.

**CIP** is an acronym for the **CAPITAL IMPROVEMENT PROGRAM**. See the definition for **CAPITAL IMPROVEMENT PROGRAM**.

**CONTINGENCY** is an appropriation of funds set aside to cover unforeseen events that occur during the fiscal year, such as new federal mandates, shortfalls in revenue and unanticipated expenditures.

**DEBT SERVICE** is the dollars required to repay funds borrowed by means of an issuance of a bank loan. The components of the debt service payment typically include an amount to pay for a portion of the principal amount borrowed, as well as interest on the remaining outstanding unpaid principal balance.

**DEBT SERVICE FUNDS** are used to account for accumulation of resources for, and payment of, general long-term debt principal and interest. Specific revenue sources are pledged to provide repayment of these loans

**DEPARTMENT** is, for budgeting purposes, any distinct government organizational entity

receiving direct funding approved by the Board of County Commissioners in order to provide a major governmental function, such as Public Safety or Public Works.

**DEPRECIATION** is the process of estimating and recording lost usefulness, expired life or decrease of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

**ENCUMBRANCE** is an obligation in the form of a purchase order, contract, or formal agreement that is reflected by reserving the funds for this use.

**ENDING FUND BALANCE** is funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses equals ending fund balance.

**ENTERPRISE FUND** is a fund used to account for operations that are financed and operated in a manner similar to private business enterprises, wherein the stated intent is that the costs (including depreciation) of providing goods and services be financed from revenues recovered primarily through user fees.

**EXPENDITURES** are amounts of money actually paid or obligated for payment from County funds.

**FINAL BUDGET:** Board's modification to the budget made at the first public hearing (basis for the second public hearing).

**FISCAL YEAR** is a twelve-month financial period used by the County, which begins October 1 and ends September 30 of the

following year. A fiscal year is identified by the year in which it ends. For example, October 1, 2005 to September 30, 2006, is identified as fiscal year 2006.

**FIXED ASSETS** are of a long-term character that are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

**FTE** is the acronym for Full-Time Equivalent. See the definition for **FULL-TIME EQUIVALENT**.

**FULL-TIME EQUIVALENT** is one position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or 2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

**FUND** is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and balances that are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with regulations, restrictions, or limitations.

**FUND BALANCE** represents the excess of a fund's current assets over its current liabilities.

**FUNDING SOURCES** is a term referring to the type or origination of funds to finance recurring or nonrecurring expenditures. Examples include revenues such as ad valorem taxes, user fees, licenses, permits and grants and non-revenues such as fund balance and interfund transfers.

**GASB 34** is the accounting standard used by the Governmental Accounting Standards Board that is applicable to state and local

governments. Compliance with GASB Statement 34 is necessary for the preparation of financial statements in accordance with Generally Accepted Accounting Principles. A significant provision of this standard includes the preparation of government-wide financial statements that summarize the information of the government as a whole using the accrual basis of accounting (in addition to the continuing requirements for fund financial statements using the modified accrual basis of accounting). Infrastructure assets such as streets, bridges and sidewalks are also to be included in the government-wide financial statements. There are also expanded disclosure requirements.

**GENERAL REVENUE FUND (GENERAL FUND)** is a fund that accounts for all financial transactions except those required to be accounted for in all other funds. The fund's resources, ad valorem taxes, and other revenues provide services or benefits to all residents of Hardee County.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** comprise the uniform minimum standard of, and guidelines for, financial accounting and reporting. They govern the form and content of an entity's basic financial statements. GAAP encompasses the convention, rules and procedures necessary to define accepted accounting practices at a particular time.

**GRANTS AND AIDS** includes all grants, subsidies, and contributions from other government agencies or private organizations.

**HOMESTEAD EXEMPTION** is a deduction from the total taxable assessed value of owner-occupied property. The current exemption is \$25,000. An additional exemption of \$25,000 on values over \$50,000 was adopted in fiscal year 2008 by tax reform. Exemptions must be requested by taxpayers.

**IMPACT FEES** are a type of charge for services imposed on new construction in order to support specific new demands on a given service, e.g., transportation, schools, parks and fire protection.

**INCORPORATED AREA** is the portion of the County within the boundaries of a municipality within the County. Annexation of unincorporated areas is the most common method of status change.

**INFRASTRUCTURE** is a permanent installation such as a building, road, or water transmission system that provides public services.

**INTERFUND TRANSFER** is the movement of funds from one accounting entity to another within a single government.

**INTERGOVERNMENTAL REVENUES** are revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

**INTERNAL SERVICE FUNDS** is a fund established from the financing of good or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

**LEVY** is the action of imposing taxes, special assessments, or service charges for the support of County activities.

**LIABILITY** is debt or other obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. The term does not include encumbrances (see definition of encumbrance).

**LOCAL OPTION SALES TAX** is an infrastructure surtax to be levied by local

governments as approved by referendum at a rate of 1/2 cent or 1 cent. Tax may be effective for up to fifteen years from the date of levy. Proceeds must be expended on fixed capital expenditures or fixed capital costs for construction, reconstruction, or improvement of public facilities that have a life expectancy of five or more years and land acquisition, land improvement, and related design and engineering costs.

**MANDATE** is a requirement imposed by a legal act of the federal, state or local government.

**MILL** is a monetary measure equating to 0.001 of a dollar. When referring to the **AD VALOREM TAX** it means that a 1-mill tax is one dollar of tax on \$1,000 of taxable value.

**MILLAGE RATE** is the rate per one thousand dollars of taxable property value which, when multiplied by the taxable value, yields the tax billing for a given parcel.

**MISCELLANEOUS (FUNDING SOURCE)** is revenue other than those received from standard sources such as taxes, licenses and permits, grants and user fees.

**MISSION STATEMENT** is a broad statement of purpose derived from an organization's and/or community's values and goals.

**MUNICIPAL SERVICES BENEFITS UNIT (MSBU)** A special assessment district authorized by Florida Statutes 125.01 to provide for improvements and/or services to a specifically defined area of the county and financed by a special assessment on only those properties receiving benefits of those improvements or services.

**MSBU** is an acronym for Municipal Services Benefits Unit. See the definition for

**MUNICIPAL SERVICES BENEFITS UNIT**

**MSTU** is an acronym for Municipal Services Taxing Unit. See the definition for **MUNICIPAL SERVICES TAXING UNIT**.

**MUNICIPAL SERVICES TAXING UNIT**

is the taxing district authorized by State Constitution Article VII and Florida Statute 125.01 encompassing the unincorporated area of the county. It provides services typically provided by a municipality (e.g., Sheriff's patrol, paramedic services, fire protection, parks and recreation, code enforcement and road network maintenance) to the residents and businesses in the unincorporated area. The services are financed primarily by an ad valorem tax levied on all taxable property located in the unincorporated area.

**NON-AD VALOREM ASSESSMENT** is a fee levied on certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit those properties. The value of the property is not considered when calculating this assessment.

**NON-OPERATING EXPENDITURES** are costs of government services that are not directly attributable to a specific County program or operation. Examples include debt service obligations and contributions to community service organizations.

**NON-OPERATING REVENUES** comprise income received by a government not directly attributable to providing a service. An example would be interest on investments.

**OPERATING BUDGET** is the budget including appropriations for recurring and certain one-time expenditures that will be consumed in a fixed period to provide for day-to-day operations (e.g., salaries and related

benefits, operating supplies, contractual and maintenance services, professional services and operating equipment). The operating budget does not include debt service payments (principal and interest), budgeted reserves, transfers between funds, and the capital projects program budget. It does include the Internal Service and Trust funds.

**OPERATING EXPENSES** are the costs (expenses) directly related to a fund's primary service activities on an on-going or regular basis.

**OPERATING REVENUES** are the incomes (revenues) directly related to a fund's primary service activities. They consist primarily of user charges for services.

**PERSONAL SERVICES** characterizes expenses for salaries, wages, and related employee benefits provided for all persons employed by the County whether on a full-time, part-time, or temporary basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, and similar direct benefits as well as other costs such as Workers' Compensation and Unemployment Insurance.

**PROPERTY TAX** is another term for **AD VALOREM TAX**. See **AD VALOREM TAX**.

**PROPRIETARY FUND** is a fund category which often emulates the private sector and focuses on the measurement of net income. Expenditures are funded by user charges and fees.

**RESERVES AND REFUNDS** refers to a budget category for funds required to meet both anticipated and unanticipated needs; the balance of anticipated earmarked revenues not required for operation in the budget year; estimated reimbursements to organizations,

state, or federal governments for revenues received and not spent, and those required to be set aside by bond covenants.

**REVENUE** are funds that governments receive as income, including such items as tax payments, fees for specific services, receipts from other governments, fines forfeitures, grants, shared revenues and interest income.

**ROLLED-BACK AD VALOREM TAX RATE** is the millage rate needed to be levied in the new fiscal year to generate the same amount of tax dollars as adopted in the previous fiscal year. Voter approved debt levies are excluded from the calculation. Value of new construction is excluded from the current year total. Rolled-back rate adjusts prior year for reappraisals based on market value of property and represents "no tax increase." The only source of additional tax revenue, if the rolled-back rate is levied, is the tax on new construction.

**SAVE OUR HOMES (SOH)** Deferred value is the increased value of a homesteaded property that is not included in the Assessed Value. The Save Our Homes, Amendment 10, requires that homesteaded property values may not increase above a certain percentage depending on the Consumer Price Index.

**SPECIAL ASSESSMENT...** Generally, these are collected by the Tax Collector's Office on the annual consolidated tax bill like ad valorem taxes.

**SPECIAL REVENUE FUNDS** are funds used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

**STATUTE** is a written law enacted by a duly

organized and constituted legislative body. Citations are often followed by "F.S." to indicate Florida Statute.

**TAX RATE** is the amount of tax stated in terms of a unit of the tax base. For example, 5.000 mills yield \$5 per \$1,000 of taxable value.

**TAXABLE VALUATION** is the value used for computing ad valorem taxes levied against property. Taxable value is the assessed value less any exemptions allowed by law. The most common exemption is the \$25,000 homestead exemption allowed when the owner uses the property as a principal residence. Exemptions are also granted for disability, government owned and non-profit owned property.

**TENTATIVE BUDGET** is the County Manager's recommendation of the budget plan to the Board of County Commissioners.

**TRANSFERS** are legally authorized transfer of money from one fund to another fund from which the resources are to be expended.

**TRIM** is an acronym for Truth In Millage Law. See the definition for **TRUTH IN MILLAGE LAW**.

**TRUTH IN MILLAGE LAW (TRIM)** A 1980 Florida Law which changed the budget process for local taxing governments. It was designed to keep the public informed about the taxing intentions of various taxing authorities.

**TRUST AND AGENCY FUNDS** are funds used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

**USER FEES** are payments of a fee for receipt of a public service by those individuals

benefiting from the service.

**UNINCORPORATED AREA** is the portion of the County not within the boundaries of any municipality.

This document was created by the Hardee County Office of Budget and Management

For more information please feel free to contact our office at:

412 West Orange Street, Room 204  
Wauchula, FL 33873  
(863) 773-3199