



Hardee County 2012-13 Budget

Hardee County Board of County Commissioners

Rick Knight

Minor Bryant

Grady Johnson

Sue Birge

Dale Johnson

412 West Orange Street, Room 103

Wauchula, FL 33873

www.hardeecounty.net

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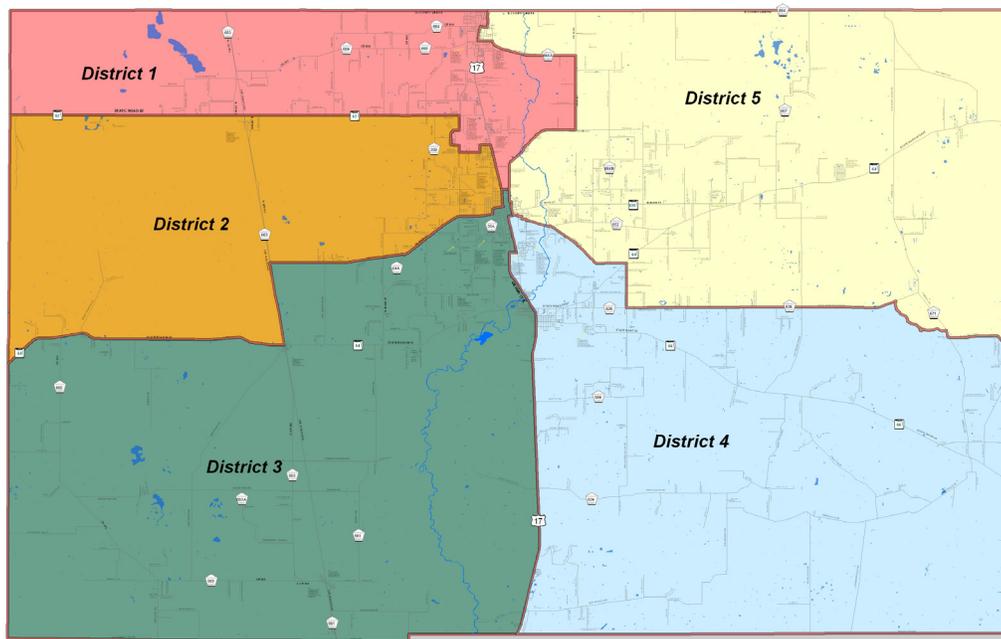
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2012-2013

BOARD OF COUNTY COMMISSIONERS

From left to right: Lex Albritton, County Manager – Rick Knight, District III – Sue Birge, District II - Minor Bryant, District I - Dale Johnson, District V - Grady Johnson, District IV - Ken Evers – County Attorney



MILLAGE RATE			
Prior Year Final Taxable Values		\$ 1,481,861,377	
Prior Year Millage Rate		8.5540	Millage
Prior Year Final Ad Valorem Proceeds		\$ 12,675,842	
Prior Year Adjusted Ad Valorem Proceeds		\$ 12,415,009	
Current Year Gross Taxable Values		\$ 1,518,543,676	
Current Year Adjusted Taxable Values		\$ 1,509,701,103	
Roll Back Rate		8.3989	Millage
Current Year Proposed Operating Millage		8.5540	Millage
Current Year Proposed Taxes to be levied		\$ 12,989,623	
Current Yr proposed rate as a percent change of roll-back rate		1.85	%
BUDGET BY FUND			
FUND	Actual 2010-11	Budgeted 2011-12	Adopted 2012-13
001 General Revenue	19,023,072	21,987,939	22,593,914
102 Transportation Trust	4,442,250	9,255,353	9,601,062
200 Transportation Trust Debt Service	204,363	0	0
103 Fine & Forfeiture	576,814	1,491,081	1,439,367
105 Race Track	446,500	446,500	446,500
107 Fire Control	2,097,829	3,903,147	4,780,652
108 Pioneer Park Days	150,763	181,500	188,472
109 Mining	250,338	806,197	752,053
110 E911	186,246	352,763	206,470
135 Grants	892,779	2,357,380	1,072,027
401 Vandolah Wastewater Enterprise	111,740	350,467	347,026
402 Wauchula Hills Enterprise	3,471,226	2,666,922	2,210,514
403 Solid Waste Enterprise	4,577,852	4,115,239	7,384,494
609 Law Enforcement Trust	-	103,656	108,275
TOTAL BUDGET	36,431,771.28	48,018,144.00	51,130,826.00

RESOLUTION NO. 12-24**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 OCTOBER 1, 2012 AND ENDING SEPTEMBER 30, 2013; PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the Board of County Commissioners of Hardee County, Florida on September 25 2012, adopted Fiscal Year 2012-2013 Final Millage rates following a public hearing as required by Florida Statute 200.065.

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 **\$1,518,543,676**.

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

1. The FY 2011-2012 operating millage rate is **8.5540 mills**, which is a **-1.85 percent increase** from the rolled-back rate of **8.3989 mills**.
2. This resolution shall take effect immediately upon its adoption.

RESOLUTION NO. 12-25

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HARDEE COUNTY, FLORIDA ADOPTING THE FINAL BUDGET FOR FISCAL YEAR OCTOBER 1, 2012 AND ENDING SEPTEMBER 30, 2013; PROVIDING FOR AN EFFECTIVE DATE.

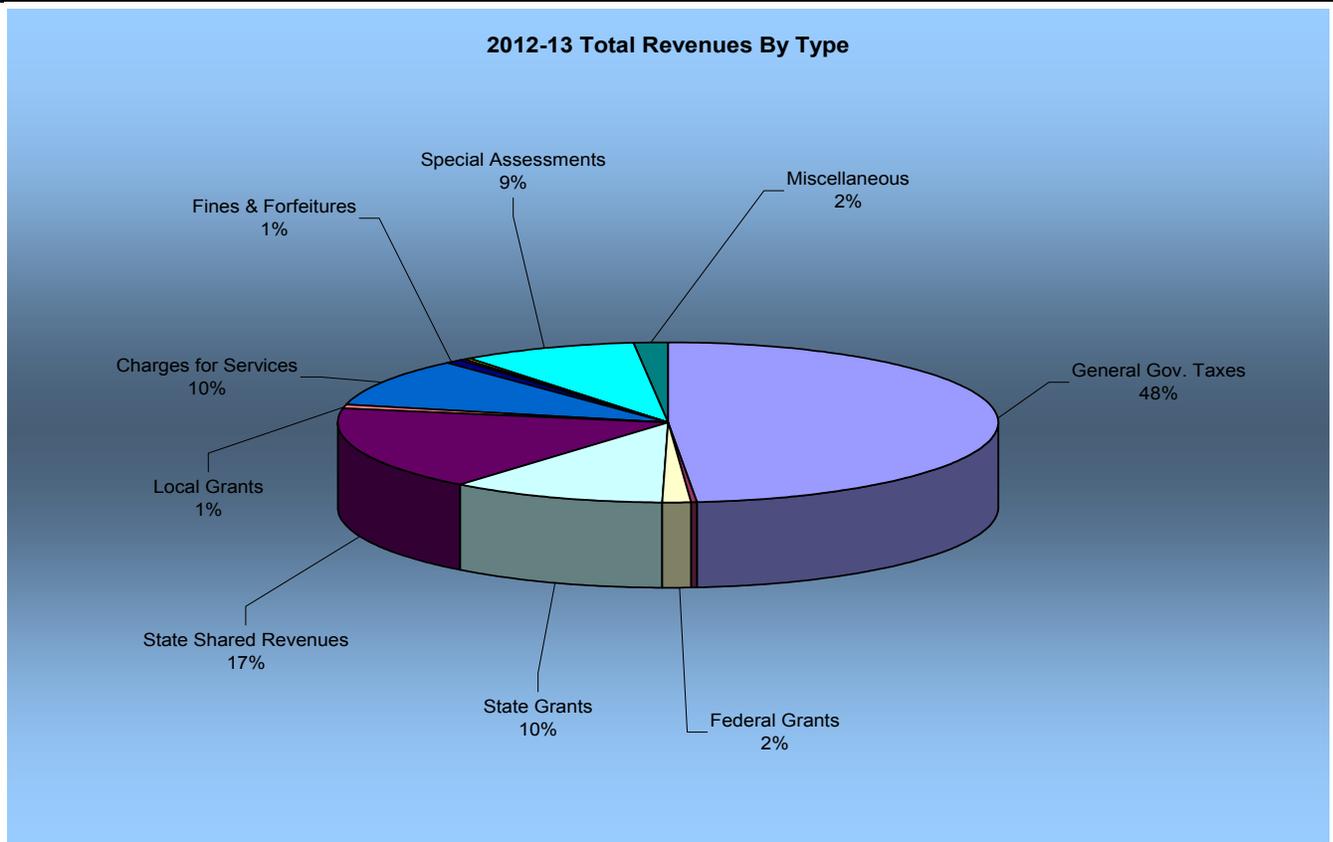
WHEREAS, the Board of County Commissioners of Hardee County, Florida on September 25, 2012 held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the Board of County Commissioners of Hardee County, Florida set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2012-2013 in the amount of **\$51,130,826**.

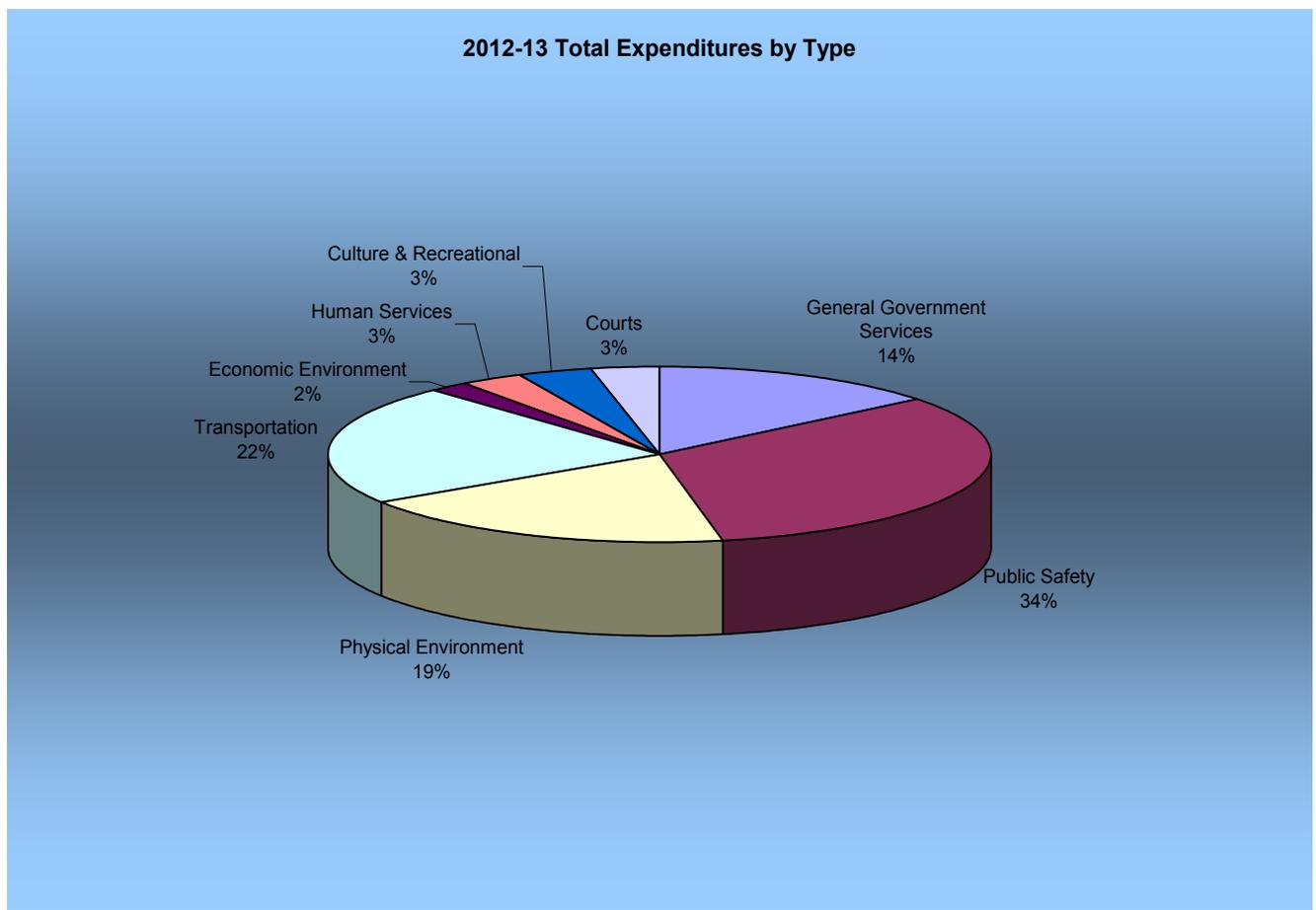
NOW, THEREFORE, BE IT RESOLVED BY THE HARDEE COUNTY BOARD OF COUNTY COMMISSIONERS OF HARDEE COUNTY, FLORIDA, THAT

1. The Fiscal Year 2012-2013 Final Budget be adopted.
2. This resolution will take effect immediately upon its adoption.

TOTAL BOCC REVENUES				
<i>Classification</i>	<i>Revenues 10</i>	<i>Revenues 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
General Gov. Taxes	15,909,516	15,215,595	14,990,108	15,334,569
Licenses Permits & Fees	181,514	123,085	97,700	83,925
Federal Grants	852,337	676,268	1,495,630	519,527
State Grants	4,189,883	1,666,580	3,000,224	3,297,068
State Shared Revenues	5,340,794	5,385,102	5,395,151	5,374,389
Local Grants	296,718	1,267,107	405,705	250,000
Charges for Services	2,996,272	2,624,980	2,909,994	3,097,808
Court Related Revenues	850	640	1,000	1,000
Fines & Forfeitures	281,865	288,462	282,300	260,300
Interest	75,286	55,735	17,929	43,489
Rents & Royalties	81,644	90,652	90,208	90,208
Special Assessments	2,866,976	2,827,575	2,150,071	2,724,518
Donations	11,616	227,746	7,500	5,200
Sales	20,603	15,498	-	-
Miscellaneous	290,646	698,329	529,110	544,400
Total Revenues Generated	33,396,520	31,163,354	31,372,630	31,626,401
Less 5% Adopted 12 13			(1,221,430)	(1,483,307)
Transfers	3,420,839	2,313,604	2,484,200	1,939,613
Cash Forward	-	-	15,002,744	19,048,119
Restricted Cash Forward	-	-	380,000	-
TOTAL REVENUES	36,817,359	33,476,958	48,018,144	51,130,826

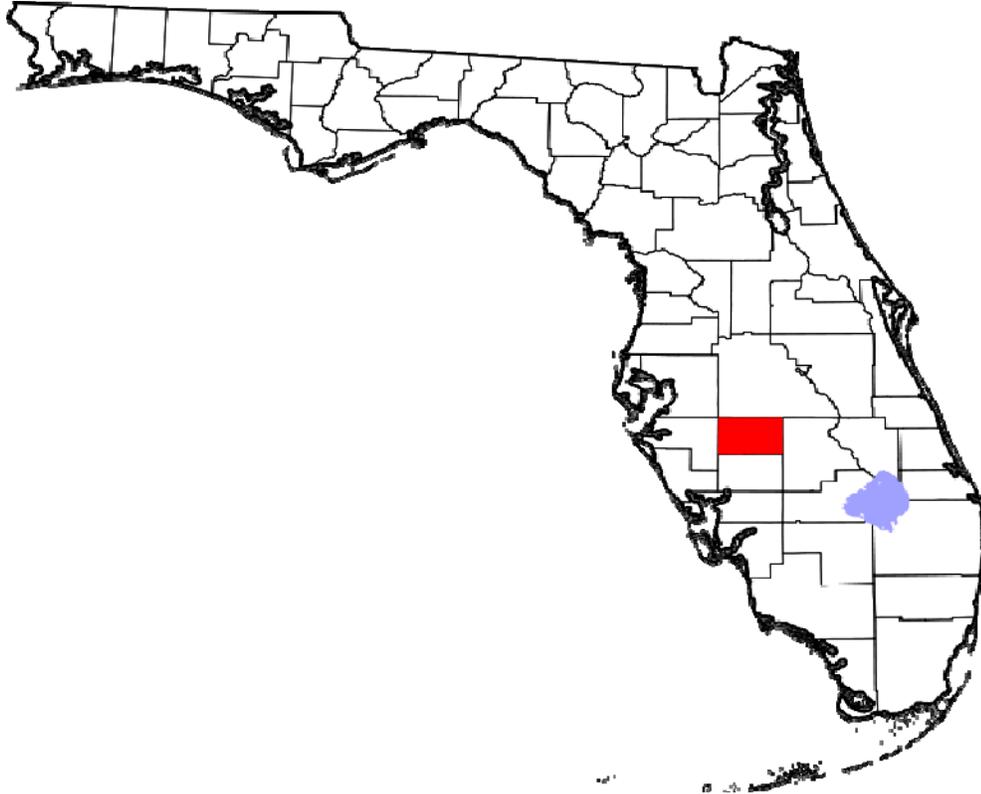


TOTAL BOCC EXPENDITURES				
Classification	Expenditures 10	Expenditures 11	Adopted 12	Adopted 13
General Government Services	5,074,943	5,384,936	5,448,777	5,628,720
Public Safety	12,769,857	12,110,523	13,097,136	12,918,625
Physical Environment	3,944,598	8,242,589	4,589,432	7,554,084
Transportation	6,704,541	4,408,898	7,504,856	8,783,845
Economic Environment	1,693,710	612,381	1,615,627	708,891
Human Services	859,385	1,221,620	1,097,510	1,264,077
Culture & Recreational	961,551	1,278,469	1,250,944	1,377,675
Courts	698,380	576,814	1,355,844	1,335,423
Total Expenditures	32,706,965	33,836,230	35,960,126	39,571,340
Transfers Out	3,099,703	2,525,276	2,477,692	1,939,613
Contingencies	-	-	1,698,607	1,617,797
Restricted Reserves	-	-	4,659,495	3,676,589
Fund Balance	-	-	3,222,224	4,325,487
TOTAL EXPENDITURES	35,806,668	36,361,506	48,018,144	51,130,826



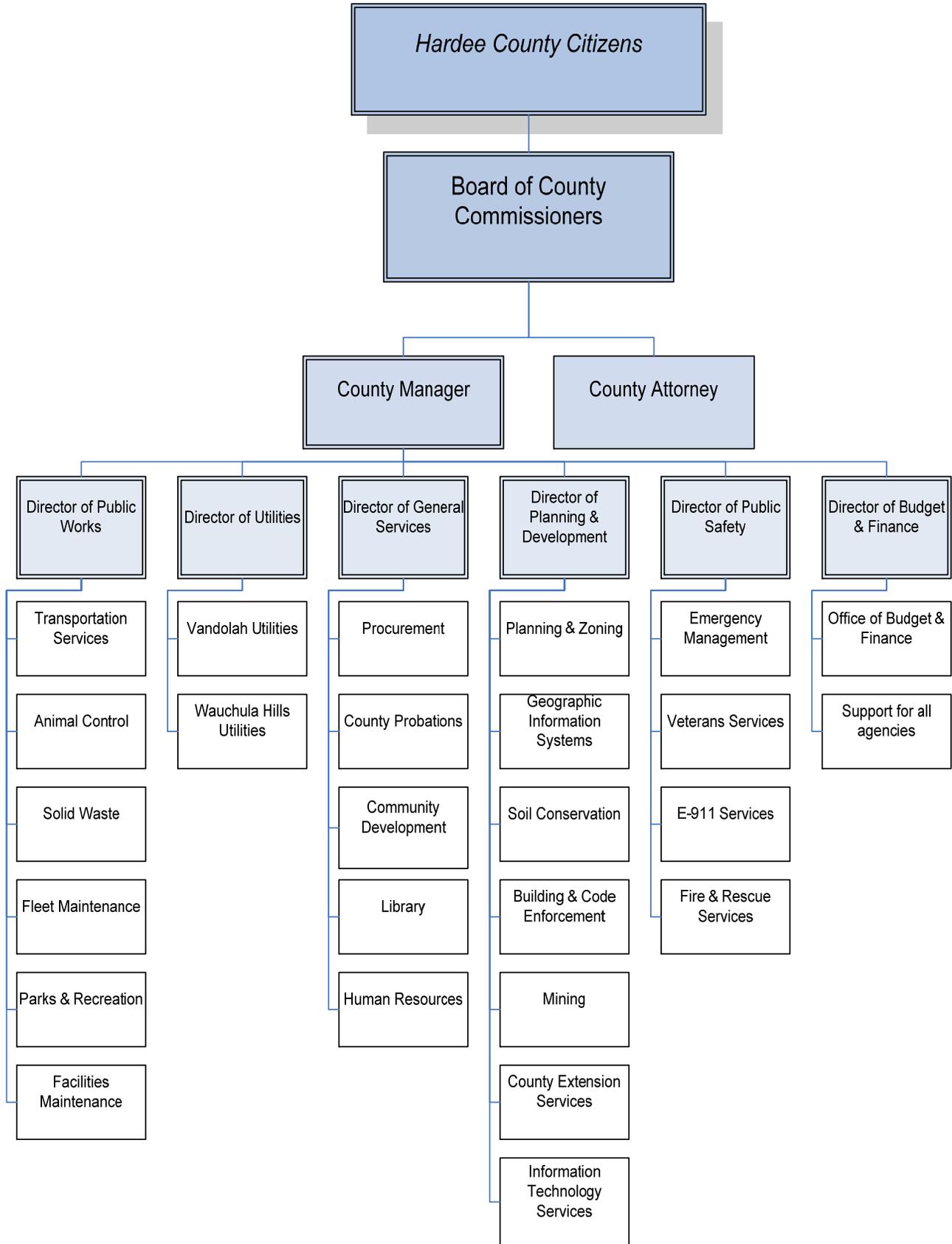
GENERAL INFORMATION

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 2011 population estimate, according to the U.S. Census Bureau, was 27,887.



FIVE-MEMBER COMMISSION

An elected five-member Commission guides Hardee County as a political subdivision of the State of Florida. The Commissioners are elected in non-partisan elections to represent the entire County. The Commission is the principle legislative and governing body of the County. The powers and duties of the Board are those prescribed by the State Constitution or by the Florida Legislature. The County Manager, a professional appointed by the Commission, is responsible to the Board for the execution of all Board policies and the preparation of the annual budget. The County contracts out for attorney services. See the next page for the County Organizational Chart:



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 Manager 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 1st and ends on September 30th. Fiscal year 2012-13 runs from October 1, 2012 through September 30, 2013.

Statutory Requirements – There are 2 Florida Statutes, Chapters 129 and 200, which regulate local government budget development and implementation known as a "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 (GAP) 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 public 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 expensed 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.

GENERAL BUDGET IMPACTS

The following is a general description of some of the impacts that different types of Projects can have on current and future operating budgets:

Facilities: The construction or acquisition of a new facility increases the square footage that the County is required to maintain. This increase results in additional expenses including utilities, maintenance and custodial contracts and repairs. New community centers and libraries are typically service enhancements and also require additional staffing, operating supplies, library materials, and machinery and equipment. A new facility may also involve having a lease contract with other agencies for space. Renovations or upgrades to an existing facility are often completed in order to improve efficiency and avoid total replacement. An increase in efficiency often results in a reallocation of staff time and a decrease in cost such as maintenance, utilities and repairs. These types of increases will be recognized in the upcoming fiscal year with the construction of the records storage facility.

Parks and Recreation: The development of a new park or improvements to the infrastructure of a park typically requires an increase in maintenance cost to include staff, maintenance vehicles, equipment, operating supplies and utilities. These types of increases will be recognized in the upcoming fiscal year with the prior year completion of the ball park and soccer fields at the Carlton Complex and upon the completion of the improvements planned for Hardee Lakes.

Roadways: The improvement of roadways generally requires ongoing maintenance cost such as pothole patching, lane and crosswalk restriping, sign and traffic signal replacement and roadside right-of-way mowing and maintenance.

Technology: The implementation of new technology often requires an increase for maintenance contracts once the warranty period has expired. Upgrades to existing technology do not usually have any additional cost. The upgrades can result in a decrease in maintenance costs and a reallocation of staff time due to the increased efficiency. An example of this would be the new exchange server that is planned for the upcoming year.

Vehicles and Equipment: The purchase of a new vehicle or piece of equipment results in additional expenses including vehicle coverage, preventative maintenance, fuel and oil and operating supplies. The purchase of a new vehicle or piece of equipment may also require additional staffing for operating. However, replacement of an existing vehicle or existing piece of equipment does not usually impact the operating budget. Because the additional needs, such as, insurance, gas and oil have already been budgeted and typically it will cost less for the maintenance.

Infrastructure: The addition of new infrastructure such as water and sewer systems and landfill expansions has a major impact on the County. While these types of activities are typically designed to be self supporting through user fees it often takes several years to establish. In addition, typical to rural counties, the operating cost can be higher per customer due to fewer customers and greater distance between customers.

MAJOR BUDGET IMPACTS

Hardee County's taxable value increased 1.85% from the 2011 tax roll to the preliminary tax roll for 2012.

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

Based on information received from the Hardee County Property Appraiser's office, the estimated loss of taxable property values lost due to Amendment 1 for 2012 are \$71.9 million compared to prior years loss of \$73.25 million dollars and a loss of tax revenues are estimated to be \$626,628 compared to prior years of \$615,648 based on the current millage rate of 8.5540.

The State has made efforts to recognize the burden that Amendment 1 has put on small, fiscally constrained counties by including in their budget allocations to relieve some of that burden. Hardee County received \$544,881 in the current year and we project to receive around \$526,242 in 2012-13.

Amendment 4 Conservation Easements: This amendment provided for a full exemption for land dedicated in perpetuity and used exclusively for conservation purposes and provided a partial ad valorem tax exemption for conservation land used for commercial purposes. Properties within Hardee County qualifying for Amendment 4 equated to an estimated property value loss of \$347,505.

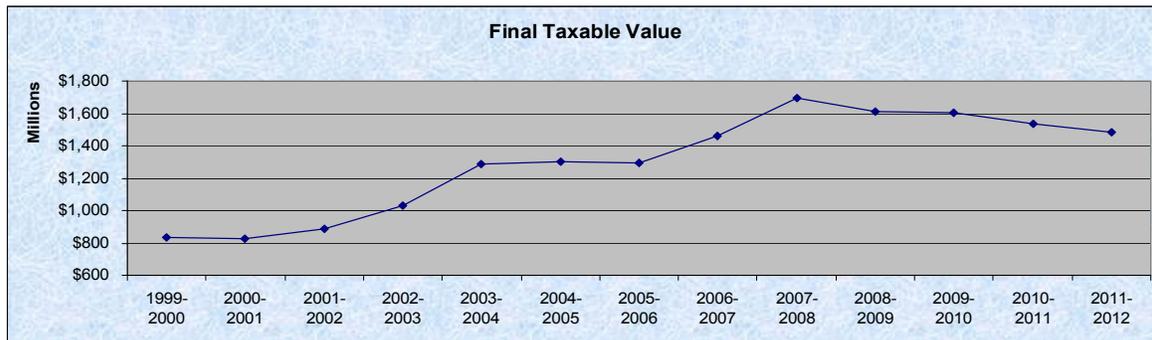
Medicaid: In March of 2011, Hardee County (along with 18 other Counties) was notified that the Agency of Health Care Administration (AHCA) intended to withhold state shared revenues for back billings that were denied by the County. They went back ten years and requested a total of \$578,265.61 from Hardee County. This turned into a very lengthy process between Hardee County and AHCA with the Florida Association of Counties getting involved to mediate the issues from a state wide perspective. In addition, FAC has filed a law suite on behalf of Florida Counties.

To update the situation the following is provided:

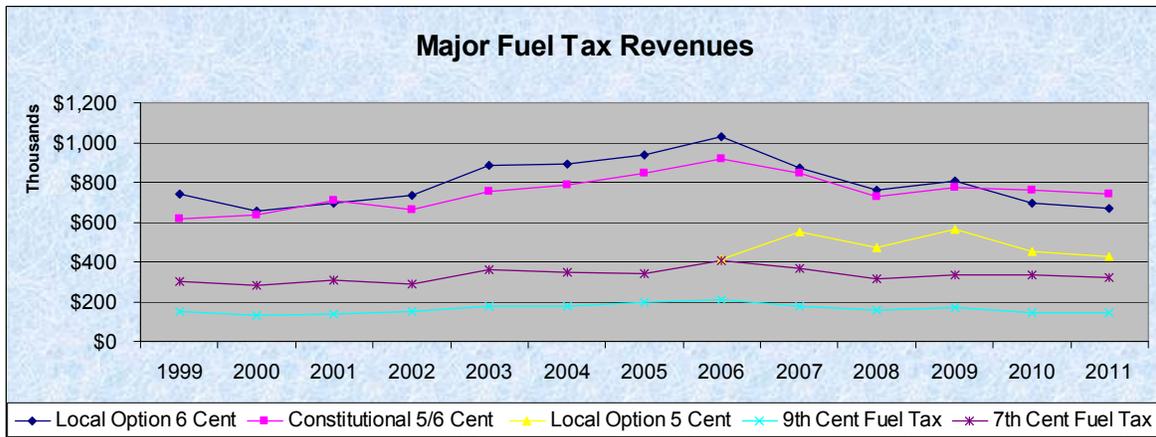
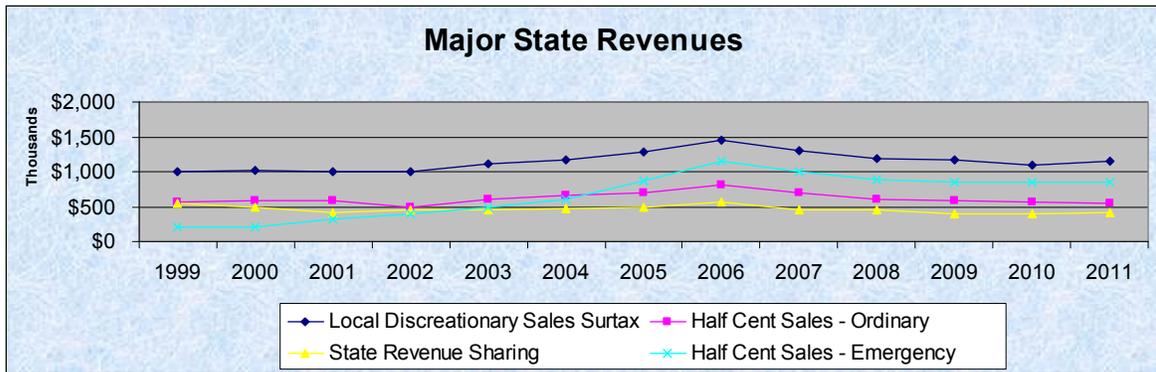
<i>Disputed/Outstanding bills as of 12/31/2011</i>	<i>\$578,265.61</i>
<i>Total amount owed after payments and transfers in/out</i>	<i>\$521,163.32</i>
<i>Bills credited/written off to County</i>	<i>(\$371,461.90)</i>
<i>New Certified Amount</i>	<i>\$149,701.42</i>
<i>15% discount if County chooses to pay certified amount</i>	<i>-\$ 22,455.21</i>
<i>New Amount owed if certified is accepted</i>	<i>\$127,246.21</i>

The County has opted to accept this certification and will be billed beginning October 2012. The Department of Revenue will reduce the County’s half cent sales tax by 1/36 of the certified amount for twelve months and then 1/48 of the certified amount for forty-eight months.

Economy: Local economy can be gauged by many different factors. The major factor that is reviewed is the final taxable values. This is shown below in a definite downward trend for the past four years. Going into the next fiscal year the estimated taxable value has slightly increased by approximately 1.85% and can be contributed to the expiration of a tax abatement.



Another clear indication of a downward economy is the reduction in state shared revenues from sales taxes and fuel tax revenues. State shared revenues derived from sales taxes have decreased an average of -5.55% annually for the past five years. However, in 2011 we have a gain of approximately 2% which may indicate the start of a recovery. Revenues derived from the sale of fuel products have decreased an average of 4.35% annually for the past five years with no gains made in 2011.



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 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 44% of the adopted 2012-13 budget and supports the majority of general governmental services, as well as the budgets of the Elected Officials, including the Sheriff. This fund allows the County to account for all ad valorem dollars within one single fund.

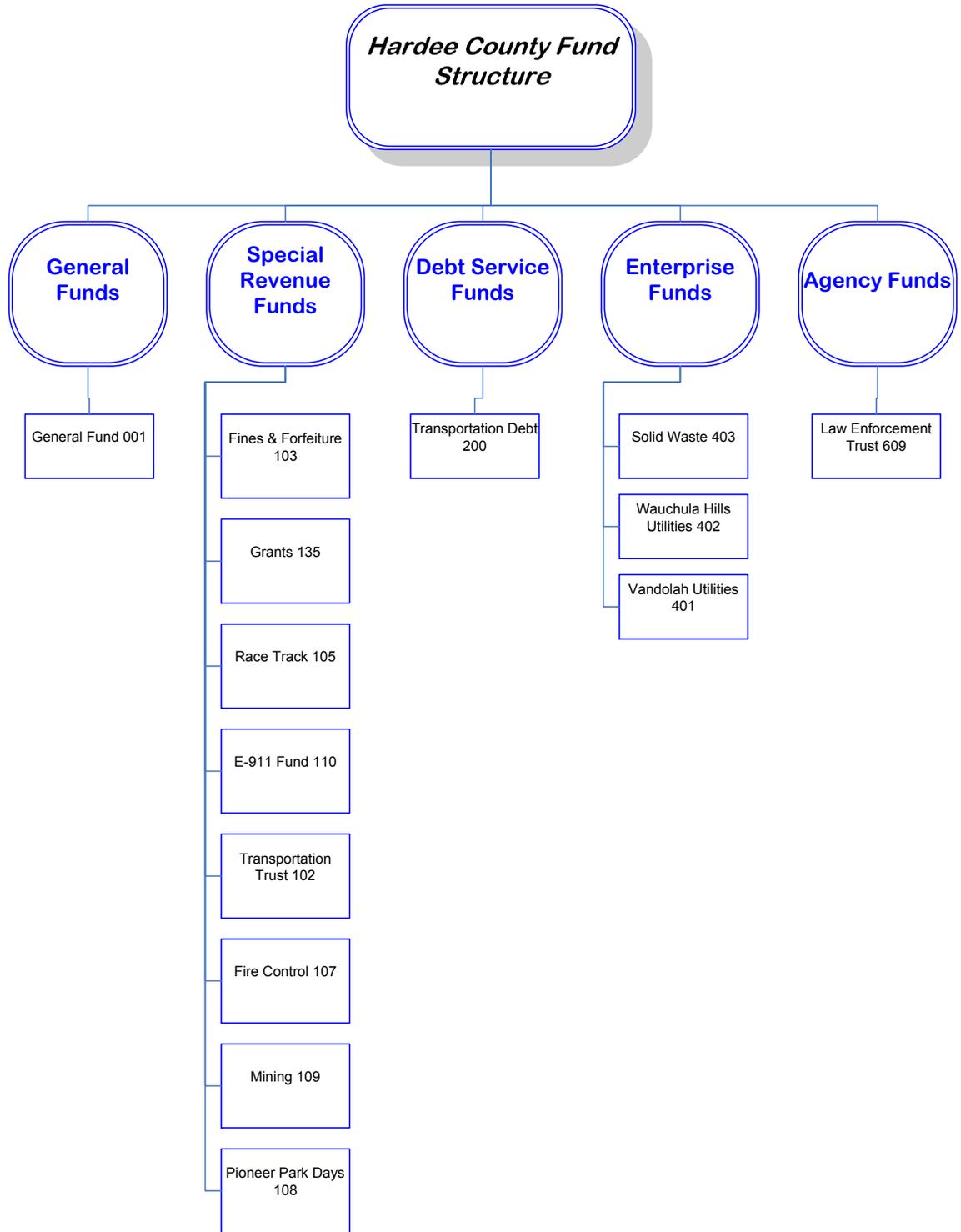
Special Revenue Funds – These funds are used to account for revenues that are restricted in their use by the State or BOCC and must be kept separate from other County revenues. These funds include Transportation Trust, Fine and Forfeiture, Race Track, Fire Control, Pioneer Park Days, Grants, Mining,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

Debt Service Fund – These funds are used to separately account for the principal and interest payments. Currently the County does not have a Debt Service Fund. The only outstanding debt is within the Enterprise Funds.

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 Solid Waste Enterprise Fund, Wauchula Hills Utility Enterprise Fund, and Vandolah Utility Enterprise Fund.

NON-MAJOR FUNDS

Agency Fund – Agency funds 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 ’12) and an adopted budget for the current year (labeled Adopted ’13).

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

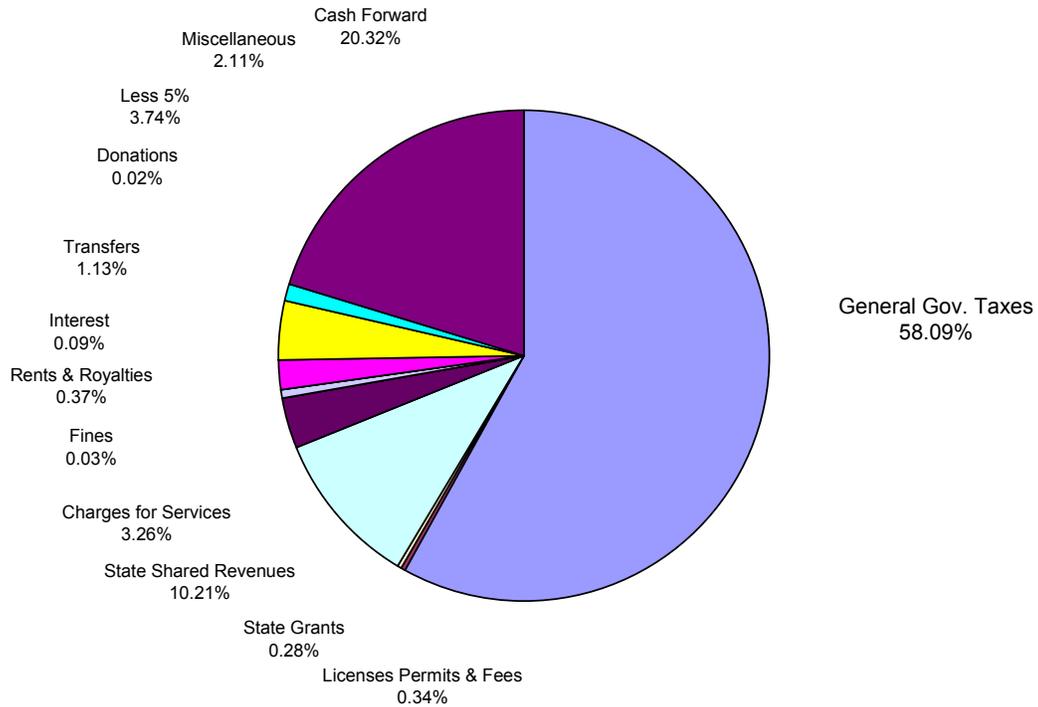
The General Fund accounts for 44% of the Board's adopted 2012-13 budget. The General Fund contains the operating expenditures for general management of the local government and general services that support the entire County network, as well as the budgets for the Constitutional Officers including Property Appraiser, Tax Collector, Supervisor of Elections, Clerk of Courts, and Sheriff.

Revenues

GENERAL FUND REVENUES				
<i>Classification</i>	<i>Revenues 10</i>	<i>Revenues 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
General Gov. Taxes	14,620,123	13,978,798	13,738,244	14,186,236
Licenses Permits & Fees	164,385	119,835	95,900	82,725
Federal Grants	184,231	7,194	-	-
State Grants	106,454	98,431	109,500	69,425
State Shared Revenues	2,583,832	2,549,917	2,454,402	2,492,255
Charges for Services	1,435,168	1,102,471	816,746	796,083
Fines	8,323	9,198	7,300	7,300
Interest	26,218	24,819	-	22,000
Rents & Royalties	81,644	90,652	90,208	90,208
Sales	20,531	2,260	-	-
Donations	11,616	227,746	7,500	5,200
Miscellaneous	80,230	92,001	4,460	516,000
Total Revenues Generated	19,322,755	18,303,322	17,324,260	18,267,432
Less 5% Adopted 12 13	-	-	(866,213)	(913,372)
Transfers	1,165,666	295,662	303,111	276,633
Cash Forward	-	-	4,846,781	4,963,221
Cash Forward IDA	-	-	-	-
Cash Forward Visioning	-	-	-	-
Cash Forward FEMA	-	-	380,000	-
Cash Forward Animal Con	-	-	-	-
TOTAL REVENUES	20,488,421	18,598,984	21,987,939	22,593,914

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.

General Fund Revenues by Type



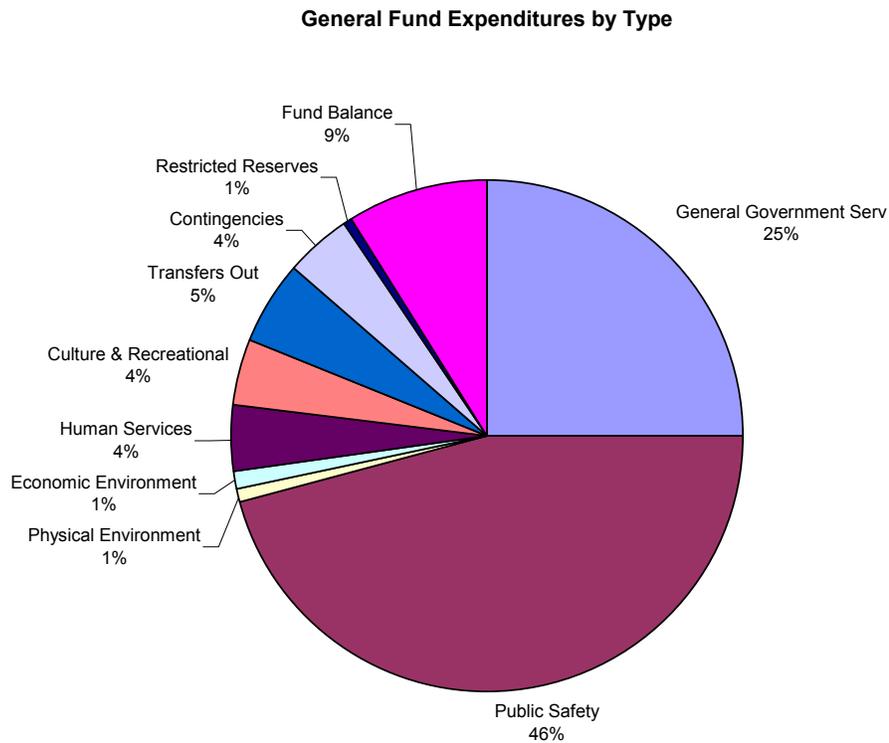
Expenditures

GENERAL FUND EXPENDITURES				
Classification	Expenditures 10	Expenditures 11	Adopted 12	Adopted 13
General Government Services	5,074,624	5,190,640	5,397,838	5,628,720
Public Safety	9,982,286	9,914,719	10,329,486	10,373,202
Physical Environment	190,152	158,950	157,261	165,177
Economic Environment	266,674	264,756	257,967	267,842
Human Services	665,385	907,276	780,310	928,377
Culture & Recreational	868,647	1,135,541	911,197	969,186
Total Expenditures	17,047,768	17,571,882	17,834,059	18,332,504
Transfers Out	671,481	1,406,190	793,618	1,205,022
Contingencies	-	-	910,940	900,000
Restricted Reserves	-	-	470,000	135,000
Fund Balance	-	-	1,979,322	2,021,388
TOTAL EXPENDITURES	17,719,249	18,978,072	21,987,939	22,593,914

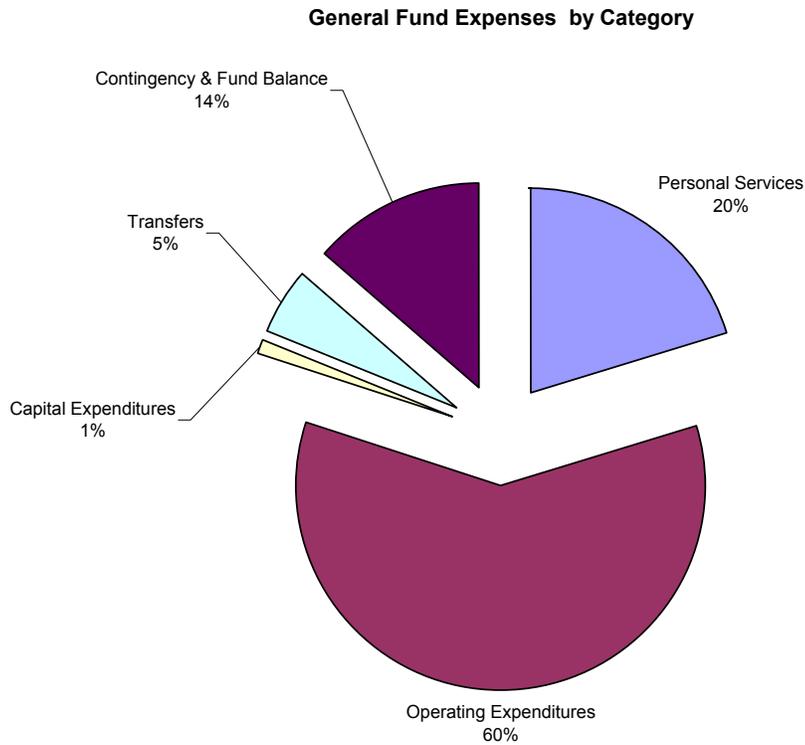
General Fund expenditures under the General Governmental Services include the Clerk of Courts, Property Appraiser, Tax Collector, and Supervisor of Elections budgets which are approved by the BOCC but not under their control. This category also includes County Management such as the BOCC, County Manager, Legal Services, Office of Budget and Finance, and General Services such as Human Resources, Purchasing, ITS, and Facilities Management and accounts for 23% of the total General Fund Expenditures.

Public Safety includes the Sheriff’s budget, Buildings & Inspections, Emergency Management, and Emergency Medical Services and accounts for 43% 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.



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 85 Full Time Employees.



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 services to the public through an innovative and responsive workforce committed to excellence, integrity and professionalism

Budget

BOARD OF COUNTY COMMISSIONERS DEPARTMENTAL EXPENDITURES				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	222,554	219,823	213,982	231,282
Operating Expenditures	21,827	50,160	30,532	46,440
Capital Expenditures	-		-	
TOTAL	244,381	269,983	244,514	277,722
Number of FTE's	5	5	5	5

Variance Explanation

The increase in operating cost is due to professional services for webcasting the board meetings.

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.

Budget

<i>COUNTY MANAGER DEPARTMENTAL EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	273,889	193,344	189,028	197,585
Operating Expenditures	8,475	10,236	15,114	14,249
Capital Expenditures	-	-	-	-
TOTAL	282,364	203,580	204,142	211,834
Number of FTE's	3	2	2	2

Variance Explanation

Variances in Personal Services are due to a reduction of positions budgeted in this department. In 2010 the Executive Assistant was removed and in 2011 the Project Coordinator was removed from the County's budget. The variance in operating cost between FY 2011 and FY2012 is due to an increase in professional services for updates to the Municode.

ELECTED OFFICIALS

Elected Officials including the Clerk of Courts, Property Appraiser, Tax Collector, and Supervisor of Elections are funded through the Board of County Commissioners budget but they are not under the supervision of the Board. They are independent and they do not provide justification to the Board for their budget request. Their budgets include the cost of Personnel Services, Operating and Capital Expenditures. For more information regarding detailed budget for Elected Officials you should contact the following:

- Clerk of Courts Vickie Rogers
 417 West Main Street
 Wauchula, FL 33873
 863-773-6932
www.hardeeclerk.com
- Property Appraiser Kathy L. Crawford
 110 West Oak Street, Suite 103
 Wauchula, FL 33873
 863-773-2196
www.qpublic.net/hardee
- Tax Collector Zerelda “Zee” Smith
 110 West Oak Street, Suite 102
 Wauchula, FL 33873
 863-773-9144
www.hardeecountytaxcollector.com
- Supervisor of Elections Jeffery Ussery
 311 North 6th Avenue
 Wauchula, FL 33873
 863-773-6061
www.hardeecountyelections.com

Budget

<i>ELECTED OFFICIALS ALLOCATIONS</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Clerk of Courts	475,000	475,000	470,400	470,400
Property Appraiser	548,098	641,384	632,697	619,947
Tax Collector	545,297	478,487	639,661	670,324
Supervisor of Elections	274,837	293,337	294,658	284,474
TOTAL	1,843,232	1,888,208	2,037,416	2,045,145

LEGAL SERVICES

Legal Services are currently provided by Kenneth B. Evers excluding labor attorney fees.

County Attorney Kenneth B. Evers, P.A.
 424 West Main Street
 Wauchula, FL 33783
 863-773-5600
www.hardeelaw.com

LEGAL SERVICES EXPENDITURES				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
County Attorney	44,805	39,450	75,000	75,000
Code Enforcement	-	-	2,000	2,000
Labor Attorney	2,266	3,651	3,500	25,000
Other Legal Services	4,528	4,997	6,600	6,000
TOTAL	51,599	48,098	87,100	108,000

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

- Accept and process applications for future employment
- Interview applicants for employment
- Investigate and file property and casualty claims
- Balance payroll deductions for payment
- Process all bi-weekly payroll
- Review safety issues and provide training
- Assist County offices in Human Resource issues
- Review and recommend benefits for County employees

Programs

- Employee recruitment and benefits review - Places job announcements, collects and reviews applications and responds to applicant inquiries. Arranges interviews, pre-employment physicals and performs compensation and benefit briefings
- Payroll - Processes all county employee payrolls on a bi-weekly basis
- Insurance - Continually reviews options for the County's benefits program to ensure the most beneficial yet cost effective plans. Investigates and files all loss claims for property, liability, auto, and worker's comp. Attends mediations in attempt to settle claims
- Union Negotiations - Negotiate union contracts for Hardee County for LUINA Local

678 and IAFF Local 3471

- Public Risk Management – Director serves as Treasurer for the Health Trust Executive Board and serves on Property and Casualty Board
- Director certified in Human Resources from Florida Public Personnel Association - assists Department Heads and Directors in non-disciplinary and disciplinary actions to ensure compliance with the rules and regulations
- Conducts Annual Health and Benefit Fair for county employees

Budget

<i>HUMAN RESOURCES DEPARTMENTAL EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	109,723	110,355	109,643	113,441
Operating Expenditures	4,845	4,805	7,365	6,040
Capital Expenditures	-	-	-	-
TOTAL	114,568	115,160	117,008	119,481
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

- Comply with the rules of the Auditor General
- Utilize available technology to maximize competition in procurement of goods/services
- Utilize the internet to obtain maximum return for surplus equipment
- Process all requisitions within two (2) business days of final approval
- Obtain maximum value for each taxpayer dollar by aggressively seeking best value price
- Strive to use local vendors whenever possible while still obtaining maximum value for dollars spent

Programs

- Administer Bank of America credit card program for small dollar purchases
- Processes requisitions for goods and services, obtains the best value through life-cycle cost and issues purchase orders
- Receives delivery of items and matches receipt records to purchase orders and invoices ensuring that invoices matching receipt records are forwarded to accounting
- Processes return shipments for unacceptable items
- Stores/distributes commonly used items for repeat and continuing use by all departments
- Evaluates inventory and adds/deletes items as necessary from stock
- Issues and administers Invitations to Bid, Requests for Proposals and Requests for Quotes for goods and services in excess of \$25,000
- Administers fuel program by ordering, receiving and distributing fuel for County vehicles and equipment – issues reports to apply costs for fuel to user departments
- Prepares monthly fuel report for Department of Revenue to obtain refund for taxes paid

to vendors

- Prepares reports on stockroom items issued to individual departments for accounting to distribute charges

Budget

<i>PURCHASING DEPARTMENTAL EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	162,100	147,122	143,768	156,882
Operating Expenditures	8,581	7,562	7,724	10,284
Capital Expenditures	-	-	-	-
TOTAL	170,681	154,684	151,492	167,166
Number of FTE's	3	3	3	3.38

Variance Explanation

A new part time position was added to this budget in 2013 for a mail clerk to be scheduled approximately 15 hours per week. Operating supplies have increased for the addition of this position as well. This position will require a vehicle and fuel for daily mail runs.

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

- Coordinates, monitors, and maintains a centralized database of all grants and grant projects. Assists 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 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 through projects such as, but not limited to, the county parks and recreation system, expansion of water and sewer systems, commercial and neighborhood revitalization projects, energy efficiency and community education.
- Provide coordination of grant programs in partnership with the Hardee County Sheriff's Office and Hardee County Health Department as well as with non-profit 501 c3 ASAPP Coalition.

Programs

- Down payment and closing cost assistance for first time home buyers through our Home Consortia partnership program. To qualify for the Home Consortia Program the house has to be outside of the city limits and already be built. Unfortunately, the Legislature did not fund SHIP since the 10/11 fiscal year and we have expensed all SHIP funds for down payment and closing cost assistance
- Rehabilitation services to improve the health, safety and well being of elderly, disabled and low-income families
- Review and approve applicants for the Hardest Hit Mortgage Assistance Program
- Administer housing grants, as awarded
- 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

- Administer all Sheriff’s Office grants due to newly formed partnership such as JAGD, JAGC, SCAAP, COPS, BVP
- Administer Energy Efficiency grants funded through American Recovery and Reinvestment Act of 2009
- Pursuing Closing the Gap grant for Diabetes Prevention and Control through Partnership with the Hardee County Health Department
- Administer the CDBG-DRI and DREF grants for water and sewer expansion in Wauchula Hills subdivision as a result of Tropical Storm Fay during the 2008 storm season
- Act as fiscal agent and Project Director for the Hardee County Alliance for Substance Abuse and Pregnancy Prevention (ASAPP) Coalition
- Service nearly 450 County liens (both 10 and 20 year terms) until satisfaction
- Provide Homebuyer Education classes to prospective first time homebuyers
- Provide budget, housing and foreclosure prevention counseling through partnerships as well as Community Development staff members
- Administer Mosquito Control Program grant through a partnership with the Hardee County Health Department
- Applied for and received notice of award from IDA to further develop Hardee Lakes Park

Budget

OFFICE OF COMMUNITY DEVELOPMENT (OCD) DEPARTMENTAL EXPENDITURES				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	90,916	177,994	108,139	214,017
Operating Expenditures	4,844	253	3,501	7,525
Capital Expenditures	-	-	-	-
TOTAL	95,760	178,247	111,640	221,542
Number of FTE's	1.57	4.27	2.02	4.85

Variance Explanation

Variances are to be expected with OCD due to the flow of grant funds. Grant dollars that are contributed to funding the cost of OCD, reduces general revenues portion. There are five full time employees; however salaries are assigned proportionately to grants funds.

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 demonstrate high accountability, integrity and prudent expenditure of public funds.

Goals and Objectives

- To continuously improve the budget document and ensure that it 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
- To improve the budget workbook for the departments
- To develop a written budget policy that is consistent with TRIM guidelines and new tax reform laws and that is consistent with the goals and objectives of the BOCC
- To improve the presentation and timing of submittal for the quarterly reports
- To continue 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 a budget document 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.
- Quarterly Budget Reports – OMB prepares a quarterly budget analysis presented to the BOCC related to rates of revenue collections and status of projects and expenses.
- 2004 & 2005 Hurricanes - OMB has managed the expenditures and FEMA reimbursements from the Hurricanes and tropical storms for the past eight years and will continue until each event is properly closed.
- Debt - OMB manages the County’s Debt schedule.
- Budget – OMB maintains a balanced fund budget on a daily basis by preparing and authorizing all transfers and budget amendments prior to BOCC approval.

Budget

OFFICE OF MANAGEMENT AND BUDGET DEPARTMENTAL EXPENDITURES				
Classification	Expensed 10	Expensed 11	Adopted 12	Adopted 13
Personal Services	163,151	161,664	160,403	165,780
Operating Expenditures	120,816	121,303	130,555	130,790
Capital Expenditures	-	-	-	-
TOTAL	283,967	282,967	290,958	296,570
Number of FTE's	3	3	3	3

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
- Coordinate and review site development activities
- 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
- Conduct special studies and investigations as necessary to support County activities

Budget

<i>PLANNING AND ZONING DEPARTMENTAL EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	70,262	154,156	154,219	160,184
Operating Expenditures	29,105	101,914	75,969	74,314
Capital Expenditures	-	-	-	-
TOTAL	99,367	256,070	230,188	234,498
Number of FTE's	2	2	2	2

Variance Explanation

The Variance in Personal Services is due to the removal of the Planning Director’s position in 2010 and adding that position back to the budget in 2011. Operating Expenses vary due to availability of grant 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

ITS

- Explore upgrades to our existing wireless infrastructure to reduce costs, increase bandwidth and provide for future needs
- Documentation of our existing system to aid in troubleshooting as well as continuation of operation
- Implementation of a consistent shared folder structure to facilitate sharing of information within and between departments
- To explore the feasibility open wireless links in the commissioners chambers as well as the EOC
- Move the county toward a fiber infrastructure as a robust, long-term network solution with low operating cost and vastly increased capacity
- Assuming no geographical barriers will prevent it, establish a link from EOC to the DayStar tower and from DayStar to both the Wildlife Refuge and Station 2
- Install a fiber connection from the Pioneer Park Residence to the Rec Hall to eliminate the need for an additional firewall for Pioneer Park Days
- Work with Road/Bridge to lay conduit for future fiber whenever road work is done
- Create a hierarchal structure of e-mail distribution lists so that top level lists are composed of lower level lists instead of individual accounts. This will simplify list maintenance and assignments.

GIS

- Build a framework of fundamental geographic data elements for use in a multi-participant community GIS
- Coordinate all GIS activities and data concerning Hardee County and to ensure that geographic information related services are delivered effectively and in a timely manner
- Make geographic and related information available to citizens while protecting county investments in data development
- Empower County employees and citizens by providing appropriate tools for retrieval and analysis of spatial data
- Foster data sharing partnerships with both governmental and private sector entities to facilitate the County's involvement in economic development, environmental conservation, public safety, land use and infrastructure initiatives

- Provide spatial data analysis
- Develop and maintain land use and zoning spatial datasets
- Provide mapping support/map publishing
- Develop and maintain Hardee County’s Internet Mapping Web Sites
- Assemble thematic data (elevation, land cover, soils, property boundaries, etc.) in a common geographic framework within a single data warehouse
- Provide county departments with the data , tools, and training to leverage the county investment in a community GIS – objective encourages departments to maintain geographic information within their thematic disciplines
- Provide county geographic information to citizens via the Internet and the World Wide Web while protecting citizens’ rights to privacy through the establishment of responsible data access policies which will adhere to Federal and State laws and local ordinances with respect to data development and maintenance cost recovery
- Facilitate information exchange between the county, its citizens, business and other organizations through the establishment of policies and technical standards for the submittal, collection, maintenance, and dissemination of geographical information

Programs

- GIS Mapping Data - The GIS Department maintains a county website that houses County GIS data used by County staff and the public to obtain land resource information throughout the county, and requires constant maintenance throughout the year
- IP Phone System – maintaining and utilizing the County's IP phone system in order to reduce communication costs throughout the county while providing greater service
- System Hardware/Software Maintenance - The IT Department manages all troubleshooting and maintenance on Information Technology related equipment and software used by the County.

Budget

<i>ITS DEPARTMENTAL EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	127,330	124,725	134,474	138,454
Operating Expenditures	68,046	64,791	84,925	80,225
Capital Expenditures	2,700	7,853	2,500	17,500
TOTAL	198,076	197,369	221,899	236,179
Number of FTE's	2	2	2	2

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 facilities.

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 and healthy environment for County employees and citizens
- 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, and air conditioning
- Electrical, plumbing, and alarms
- Furniture and workspace issues
- We also provide all grounds maintenance for the County facilities, as well as complete custodial services

Budget

FACILITIES MANAGEMENT DEPARTMENTAL EXPENDITURES				
Classification	Expensed 10	Expensed 11	Adopted 12	Adopted 13
Personal Services	649,487	672,615	645,196	666,551
Operating Expenditures	292,474	323,920	357,957	361,950
Capital Expenditures	-		25,000	41,500
TOTAL	941,961	996,535	1,028,153	1,070,001
Number of FTE's	15	15	15	15

SHERIFF'S OFFICE

The Sheriff's Allocation is a request for funding from an Elected Official through the Board of County Commissioners. The Sheriff (just as the other Elected Officials listed on page 25) is independent from the Board and maintains a separate account for their budget and expenditures. Their budget includes cost of Personal Services, Operating and Capital expenditures. For more information regarding the Sheriff's detailed budget you should contact the following:

Sheriff Arnold Lanier
 900 East Summit Street
 Wauchula, FL 33873
 863-773-0304
 www.hardeeso.com

The Sheriff's operating expenditures is a place holder for reimbursement type expenditures such as fuel. Jail expenses are the responsibility of the Board of County Commissioners and include two full time employees dedicated to Jail maintenance as well as operating and capital expenses related 100% to the facility.

Budget

SHERIFF'S OFFICE ALLOCATION AND FACILITY EXPENDITURES				
Classification	Expensed 10	Expensed 11	Adopted 12	Adopted 13
Sheriff Allocation	7,183,677	7,339,410	7,447,347	7,414,167
Sheriff Operating Expenditures	35,289	23,190	18,687	26,120
Jail Personal Services	78,582	78,261	77,946	80,024
Jail Operating Expenditures	423,735	376,868	470,420	548,920
Jail Capital Expenditures	53,173	31,122	20,000	17,000
TOTAL	7,774,456	7,848,851	8,034,400	8,086,231
Number of FTE's	2	2	2	2

BUILDING INSPECTIONS AND CODE ENFORCEMENT

Mission Statement

The Hardee County Building Department will protect the life, health and property of residents and visitors. We strive to accomplish this through careful examination of permit applications, building plans, engineering and product specifications. We will carefully inspect all completed work to ensure it is in compliance with the requirements of the Florida Building Code, National Electric Code, Florida Fire Prevention Code and the Florida Statutes.

Goals and Objectives

- The Building Department will work to streamline the permitting, plan review, and inspection process while insuring that all permitted construction meets the applicable building code, engineering, architectural, statutory, environmental, insurance and product manufacturer's requirements.
- Through the careful enforcement of the Florida Building Code, National Electric Code, Florida Statutes and local ordinances, we will strive to make Hardee County the best place to live in central Florida.

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

Budget

<i>BUILDINGS, INSPECTIONS AND CODE ENFORCEMENT EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	224,376	242,122	243,201	230,797
Operating Expenditures	33,852	27,124	30,624	30,430
Capital Expenditures	24,500		-	
TOTAL	282,728	269,246	273,825	261,227
Number of FTE's	4	4	4	4

Variance Explanation

The variances in Personal Services are due to a new hire in the Building Official position and the temporary vacancy of the Building Inspectors position.

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 by providing on-scene support, responding 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

Budget

<i>EMERGENCY MANAGEMENT DEPARTMENTAL EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	133,401	133,741	133,125	130,843
Operating Expenditures	47,745	52,205	70,279	60,321
Capital Expenditures	-	31,000	8,600	-
TOTAL	181,146	216,946	212,004	191,164
Number of FTE's	3.5	2.5	2.5	2.5

EMERGENCY MEDICAL SERVICES (EMS)

Mission Statement

It is the mission of Emergency Medical Services to provide a rapid response and highly professional care with caring and highly trained emergency medical technicians and paramedics to all medical emergencies. 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

- 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
- Implement customer service surveys sent through our billing procedures and will be used for quality assurance purposes
- Work to improve our public relations and public perception accomplished through programs such as blood pressure checks and fire safety education – work closely with other Florida rural counties to compile ideas – work with our Medical Director and the State to maintain protocols which benefit our community and allow our Paramedics to deliver the highest quality emergency care
- Improve our EMS collections to help reduce the department's dependency on general revenues – HCFR plans to replace our current billing company in an attempt to improve collections and customer relations
- Replace our monitor/defibrillators with new equipment which will deliver biphasic waveforms to increase our effectiveness in defibrillation is our highest priority due to the age of our current equipment
- Hardee County Fire Rescue will be a member of EMSTARS the largest contributor of national EMS data, managed by the State of Florida – EMSTARS allows HCFR to receive this data to help improve our training, protocols, and our delivery of pre-hospital care to our community
- Promote and educate HCFR paramedics who in turn will conduct all training for HCFR EMT's and Paramedics on duty – reduces departmental overtime while increasing knowledge and meets required training for State of Florida recertifications
- Work with surrounding Fire/EMS providers to promote communications, training, and protocols which will enhance our response to multi-agency and large scale emergencies

Programs

- Emergency Medical Services: As mandated by the State of Florida Constitution, all Counties are responsible for providing Emergency Medical Services to the community – Florida State Statutes Chapter 401 as well as Florida Administrative Code 64J-1
- Quality Assurance: This is a required process of evaluating all EMS incident reports to insure our patients receive proper treatment and transport following established protocols set by our Medical Director and QA Committee
- Exposure Control and Blood-Bourne Pathogens: Hardee County is mandated by State Statute to provide an Exposure Control Officer along with an Exposure Control Plan

which incorporates the County’s Medical Director, Worker’s Compensation and insurance provider when dealing with any of these issues

- Special Operations: all HCFR Fire/EMS personnel are trained on medical treatment and life saving techniques related to Haz-Mat incidents, high angle rescue, swift water rescue, trench rescue, confined space rescue, building collapse, and extreme vehicle extrication
- Recertification: Every HCFR EMT/Paramedic meets the State of Florida continuing education requirements every two years (which our training exceeds the minimum requirements)

Budget

EMERGENCY MEDICAL SERVICES DEPARTMENTAL EXPENDITURES				
Classification	Expensed 10	Expensed 11	Adopted 12	Adopted 13
Personal Services	1,193,236	1,170,466	1,272,708	1,304,596
Operating Expenditures	223,358	280,056	361,116	349,215
Capital Expenditures	71,615	-	42,945	96,138
Debt Payment	57,540	57,540	57,540	-
TOTAL	1,545,749	1,508,062	1,734,309	1,749,949
Number of FTE's	17.92	17.92	17.92	17.92

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).
- 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 resources.
- 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 & aeriels maps and delivery programs information.

Budget

<i>SOIL CONSERVATION DEPARTMENTAL EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	72,182	40,314	34,078	35,553
Operating Expenditures	2,118	1,753	2,775	2,775
Capital Expenditures	-		-	
TOTAL	74,300	42,067	36,853	38,328
Number of FTE's	2	2	1	1

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 ornamental and vegetable producers
- Provide research based information to local livestock producers to maintain and enhance their profitable
- 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 all youth in Hardee County in order to provide additional quality youth programs for children and youth

Programs

- Agriculture programs including, but not limited to publishing announcements of events and trainings including pesticide training and testing and livestock and horticulture related programs
- Family & Consumer Science programs including nutrition and health, food preservation and safety, teen pregnancy prevention and substance abuse, child development, parenting, financial management, housing and clothing
- 4-H Youth Programs - 4-H youth development program and educational training in the areas of leadership, citizenship, community service, and life skill

Budget

<i>COUNTY EXTENSION DEPARTMENTAL EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	107,199	107,485	105,048	108,450
Operating Expenditures	8,653	9,398	15,360	18,399
Capital Expenditures	-	-	-	-
TOTAL	115,852	116,883	120,408	126,849
Number of FTE's	3	3	3	3

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. 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

- To understand the problems that Veterans may be confronted with and to guide Veterans through the process of resolving benefit issues.

Programs

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

Budget

VETERANS SERVICES DEPARTMENTAL EXPENDITURES				
Classification	Expensed 10	Expensed 11	Adopted 12	Adopted 13
Personal Services	16,353	14,802	16,002	16,532
Operating Expenditures	2,322	2,454	4,965	4,310
Capital Expenditures	-		-	
TOTAL	18,675	17,256	20,967	20,842
Number of FTE's	0.50	0.50	0.50	0.50

ANIMAL CONTROL

Mission Statement

To protect the health, safety, and welfare of the citizens and animals of Hardee County by regulating and enforcing County and Florida State Laws, provide sheltering and adoptions, investigate animal cruelty and neglect, quarantine dogs and cats that have bitten a human, provide humane euthanasia, encourage responsible pet ownership through education and rescue stray, sick, and injured dogs and cats..

Goals and Objectives

- Provide field ACO with a laptop
- Provide guard shack type office/restroom at shelter
- Increase signage and visibility of shelter
- Improve appearance of interior of kennels
- Add sidewalks at new shelter entrance
- Add trees and foliage to exterior of shelter for shade and appearance
- Prove printer capabilities from main computer to kennel

Programs

- Adoption Program
- Animal Cruelty Investigations
- Animal Intake
- Bite Case Management
- Complaints
- Community Outreach/Humane Education
- Dangerous Dog Investigations
- Enforcement of State Laws and County Ordinances

- Field Services
- Foster Program
- Lost & Found Registry
- Owner Requested Euthanasia
- Owner Surrender
- Redemption to Owner
- Shelter/Kennel Management
- Special Events & Promotions
- Trap Loans

Budget

<i>ANIMAL CONTROL DEPARTMENTAL EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	106,487	93,734	106,592	106,291
Operating Expenditures	19,765	33,290	39,278	42,839
Capital Expenditures	-	-	-	-
TOTAL	126,252	127,024	145,870	149,130
Number of FTE's	3	3	3	3

HUMAN SERVICES

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

Mandated Programs

- HCRA – Mandated by Florida State Statute 154.301 and 154.331. The County is mandated to set aside \$4.00 per capita for hospital bills for eligible patients receiving emergency medical care. Half of the funds are set aside for in county services provided by the local hospital and half is for services provided by hospitals outside of the County.
- Medicaid – Mandated by Florida State Statute 409.915. The County is responsible to make payments on behalf of citizens qualified for Medicare receiving services from the hospital. The County pays 35% of hospital bills for services provided between days twelve and forty-five. In addition, the County is responsible to make payments for Medicare patients receiving nursing home care limited to \$55.00 per month per patient.
- Indigent Burials – Mandated by Florida State Statute 406.52. The County is responsible to make payments on behalf of citizens qualified as indigent.

Budget

HUMAN SERVICES ALLOCATIONS AND DEPARTMENTAL EXPENDITURES				
Classification	Expensed 10	Expensed 11	Adopted 12	Adopted 13
Health Department	14,632	90,483	26,400	26,400
HCRA	109,232	113,077	105,912	103,100
Medicaid	201,072	372,963	300,000	442,416
Peace River Center	5,000	-	9,000	9,000
Hope of Hardee / Nu Hope	60,000	29,000	28,000	28,000
Resthaven	86,856	92,168	88,800	94,500
Cutting Edge Ministries	5,000	5,000	4,000	4,000
Indigent Burials	11,680	12,870	12,000	14,000
HARC	10,000	10,000	9,000	9,000
EPCA (Caring People Ministries	5,000	5,000	4,000	4,000
Tri County Addictions	-	-	-	-
TD Planning (CFRPC)	10,000	10,000	12,731	12,734
Intelitran - TD	20,661	19,692	20,597	20,597
Hardee Help Center	-	10,000	9,000	9,000
Alpha & Omega Ministries	-	10,000	5,000	2,500
TOTAL	539,133	780,253	634,440	779,247

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

- Serve all residents of the County equally
- 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
- Acquire the means to provide the most frequently requested material
- 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
- Provide new methods and improvements (as budgeting permits) 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

Budget

<i>LIBRARY DEPARTMENTAL EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	167,304	165,448	166,328	171,829
Operating Expenditures	9,812	10,893	16,431	27,000
Capital Expenditures	26,407	19,454	20,500	14,700
TOTAL	203,523	195,795	203,259	213,529
Number of FTE's	4.50	4.50	4.50	4.50

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 recreation facilities that will provide equitable opportunity for all citizens to participate in activities and access the 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 501c3 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 Recreation Department
- To consider the function of the Parks and Recreation 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 Recreation 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/or environmentally preserved lands. Parks are places where children learn to play, think and socialize and 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 Rodeo Drive in Wauchula, adjacent to the Civic Center. The park is approximately 25 acres in area and contains picnic facilities, public restrooms, soccer fields, and baseball 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.

Budget

<i>PARKS AND RECREATION DEPARTMENTAL EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	-	-	-	-
Operating Expenditures	94,405	91,694	109,600	109,434
Capital Expenditures	-	269,043	-	-
TOTAL	94,405	360,737	109,600	109,434
Number of FTE's	-	-	-	-

Variance Explanation

Operating cost increased in 2010 mostly due to the additions of a new soccer field and baseball field at the Hardee Recreation Complex and the addition of a work squad from Hardee Correctional Institute that will provide maintenance services to all parks.

WILDLIFE REFUGE

Goals and Objectives

- To attract, educate and inspire the public
- To increase awareness and valuation of animal life
- To provide the public with an educational recreation experience through a variety of outdoor exhibits
- To create an environment that amplifies learning and fun
- To provide an enriching, protective, and health environment for the animals within our care
- To provide a haven for native Florida wildlife that cannot be returned to the wild either because of injury or familiarity with humans as well as several non-native species that are in need of sanctuary
- To create a safe setting that is similar to the animal’s natural habitats

Programs

The Hardee County Wildlife Refuge is located within Pioneer Park, and is home to non-releasable wildlife. A 1200 foot long elevated boardwalk winds among the 100 year old oak trees and cabbage palms, providing an attractive arena for visitors to view the animals in environments similar to their natural habitats. Viewing nodes constructed along the boardwalk contain information kiosks to provide the visiting public with educational information and facts about the various animals who have sanctuary here. The Wildlife Refuge serves not only Hardee County residents but surrounding counties as well. A large majority of our guests are school children from Hardee, Polk, Highlands, Manatee and DeSoto county districts visiting the Wildlife Refuge in conjunction with their classroom curriculum. The Wildlife Refuge continues to be a very important environmental education resource and strives to provide an enriching experience for visitors.

Budget

<i>WILDLIFE REFUGE DEPARTMENTAL EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	131,362	138,301	133,711	137,410
Operating Expenditures	32,353	30,742	39,417	36,287
Capital Expenditures	2,350	-	-	-
TOTAL	166,065	169,043	173,128	173,697
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, playground area, primitive camping, hiking, biking, horse trails, boat and bank fishing in each of the four lakes within the park.

Budget

<i>HARDEE LAKES DEPARTMENTAL EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	75,493	74,497	76,351	79,144
Operating Expenditures	42,009	50,162	62,130	60,185
Capital Expenditures	-	21,622	-	60,000
TOTAL	117,502	146,281	138,481	199,329
Number of FTE's	2	2	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, playground, boat ramp for Peace River and rental facilities for family events, organizations, and corporate events. Pioneer Park has been the home of Pioneer Days for the past 44 years with antique tractor exhibits, flea markets, crafts, food vendors and entertainment. It is also the location of the annual Heartland Dog Show and the location of our 4th 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 3rd graders of the Hardee County School District. There are too many to list, but we have lots of kid groups from our county and surrounding counties that come on field trips to the Cracker Trail Museum each year.

Budget

<i>PIONEER PARK DEPARTMENTAL EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	107,508	108,213	107,456	105,384
Operating Expenditures	127,144	112,973	124,773	122,313
Capital Expenditures	-	-	12,000	-
TOTAL	234,652	221,186	244,229	227,697
Number of FTE's	3.0	3.0	3.0	3.0

MISCELLANEOUS

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

Budget

<i>MISCELLANEOUS ALLOCATIONS AND EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
CFRPC - Assessments	6,976	7,084	6,933	6,913
Other Current Charges	85	1,147	2,000	2,000
Worker's Comp	96,137	32,318	45,000	36,000
Unemployment Comp	33,440	23,064	30,000	30,000
Insurance	190,153	184,595	235,000	256,000
Legislative Assistance	31,875	33,000	50,000	40,000
City of Wauchula CRA	390,003	318,533	304,395	269,669
BG Fire Station	126,062	-	-	-
Medical Examiner	72,144	71,615	74,948	84,631
Industry Study	38,000	-	-	-
Chamber of Commerce	-	2,500	2,000	2,000
Economic Dev. Council	210,000	245,000	235,000	245,000
Recreation Complex	42,500	42,500	42,500	42,500
Special Events	-	-	-	1,000
Ona Range Cattle Station	10,000	-	-	2,000
GF Transfers	671,481	1,406,190	793,618	1,205,022
TOTAL	1,918,856	2,367,546	1,821,394	2,222,735

TRANSPORTATION TRUST FUND & TRANSPORTATION TRUST DEBT FUND

The Transportation Trust Fund and Transportation Trust Debt Fund account for approximately 19% of the County's total budget for 2012-2013 fiscal year. These funds are designated and restricted to the maintenance and improvements of the County's road infrastructure. There are 54 employees including 10 in the equipment maintenance department and 44 in the road and bridge department.

Transportation Revenues

TRANSPORTATION TRUST REVENUES				
<i>Classification</i>	<i>Revenues 10</i>	<i>Revenues 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
General Gov. Taxes	1,289,393	1,236,797	1,251,864	1,148,333
Licenses, Permits & Fees	5,895	3,250	1,800	1,200
Federal Grants	43,375	27,021	-	-
State Grants	2,633,492	1,009,171	2,302,471	3,138,555
State Shared Revenues	1,863,681	1,944,200	1,934,904	1,892,997
Charges for Services	118,913	117,014	110,000	110,000
Court Related Revenues	850	640	1,000	1,000
Interest	10,202	9,839	8,000	10,000
Sales	72	13,238	-	-
Miscellaneous	19,064	510,662	250	4,000
Total Revenues Generated	5,984,937	4,871,832	5,610,289	6,306,085
Less 5% Adopted 12 13	-	-	(165,341)	(315,305)
Transfers	37,274	41,303	35,000	43,500
Cash Forward	-	-	3,775,405	3,566,782
TOTAL REVENUES	6,022,211	4,913,135	9,255,353	9,601,062

Transportation Trust Debt Revenues

TRANSPORTATION TRUST DEBT REVENUES				
<i>Classification</i>	<i>Revenues 10</i>	<i>Revenues 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Interest	625	338	-	-
Transfers	663,400	100,200	-	-
Cash Forward	-	-	-	-
TOTAL REVENUES	664,025	100,538	-	-

The primary source of revenues generated to support this fund includes General Government Taxes, State Grants, and State Shared Taxes. General Government Taxes include the Ninth Cent Fuel Tax and the two Local Option Taxes that the County has implemented: The Six Cent Fuel Tax and the Five Cent Fuel Tax. State Grants include revenues granted from the Small County Outreach Programs and Small County Assistance Programs. The adopted budget includes funds granted for Sweetwater Road Improvements. The State Shared revenues include fuel taxes from the Severance Tax, Constitutional Fuel Tax and the County Fuel Tax. Below are brief summaries of the

authorized uses for proceeds from fuel taxes but for more detailed information you can visit the web site of the Legislative Committee on Intergovernmental Relations (LCIR).

Ninth Cent Fuel Tax – Used for any transportation expenditures excluding expenditures of bond proceeds.

Local Option Six Cent Fuel Tax - Used for any transportation expenditures excluding expenditures of bond proceeds. Small Counties can use this for funding of capital projects if the projects are listed as part of their comprehensive plan.

Local Option Five Cent Fuel Tax – The tax proceeds shall be used for transportation expenditures needed to meet the requirements of the capital improvement element of an adopted comprehensive plan or for expenditures needed to meet the immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. Expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads shall be deemed to increase capacity and such projects shall be included in the capital improvement element of an adopted comprehensive plan. Routine maintenance of roads is not considered an authorized use.

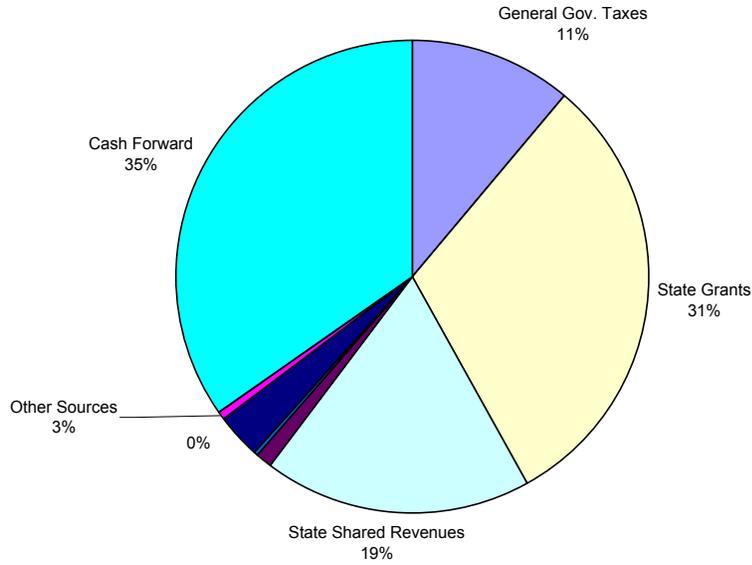
Severance Tax – Shall be used for phosphate-related expenses that provide for infrastructure or services in support of the phosphate industry. (Such as maintaining adequate roads used by the phosphate industry.)

Constitutional Fuel Tax – Debt, acquisition, construction and maintenance of roads.

County Fuel Tax – Acquisition of right-of-ways, construction, reconstruction, operation, maintenance and repair of transportation facilities, roads, bridges, bicycle paths, pedestrian pathways or the reduction of bonded indebtedness.

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 Five Cent Fuel Tax revenue that will be assigned to specific capital projects in the up coming year by the Board of County Commissioners.

Transportation Trust Revenues by Type

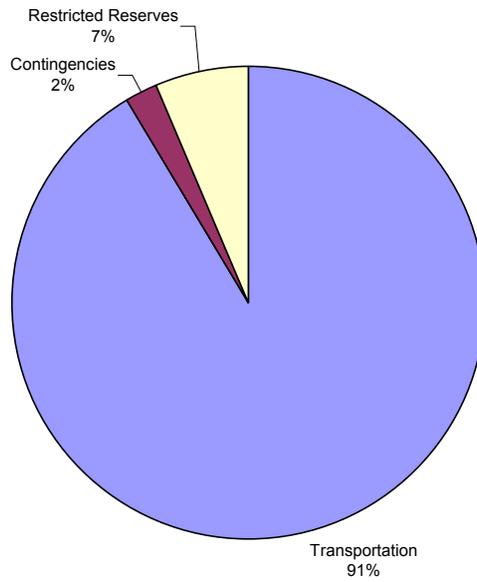


Transportation Expenditures

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

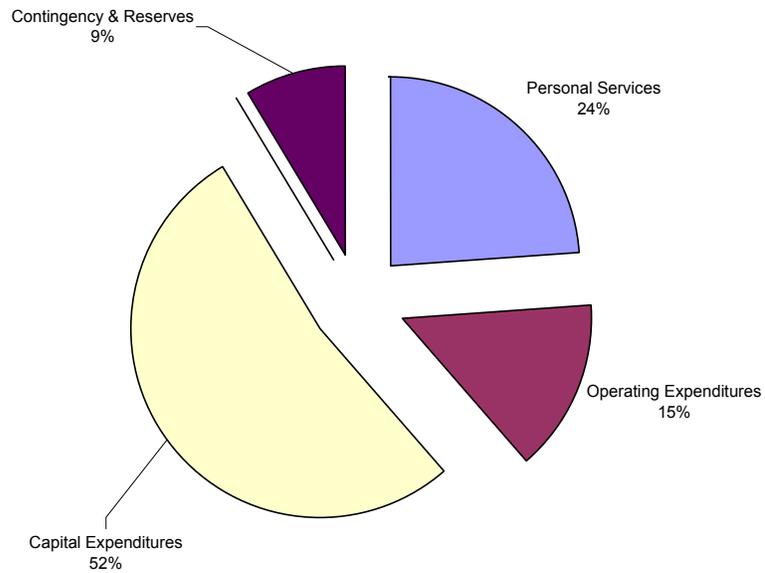
TRANSPORTATION TRUST & DEBT FUND EXPENDITURES				
Classification	Expenditures 10	Expenditures 11	Adopted 12	Adopted 13
Transportation	6,001,523	4,204,535	7,504,856	8,783,845
Debt Payment	703,018	204,363	-	-
Total Expenditures	6,704,541	4,408,898	7,504,856	8,783,845
Transfers Out	803,400	237,715	-	-
Contingencies	-	-	340,916	192,698
Restricted Reserves	-	-	1,409,581	624,519
Fund Balance	-	-	-	-
TOTAL EXPENDITURES	7,507,941	4,646,613	9,255,353	9,601,062

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, right-of-ways, and storm water management systems, in an effort to provide safe roadways for all citizens and visitors, protect the investment in that infrastructure, plus to develop and provide an efficient and high level of service by properly planning, scheduling and completing all work tasks.

Goals and Objectives

- With available funding, maintain the county road system at a level which meets or exceeds the expectations of the County Manager and BOCC
- With available funding, reduce the number of resident complaints by improving the level of service on the county road system
- With available funding and improved operations efficiencies, identify funds that could be used in a surfacing program for unpaved roads
- Secure federal funding for replacement of certain county bridges and road signs
- Complete all capital projects in a timely manner and within budgeted funds

Programs

Roads – The department maintains 325 miles of paved roads and 194 miles of unpaved roads. Road maintenance includes grading of unpaved roads, mowing vegetation plus cutting and pruning trees from rights-of-ways, patching pavement, debris removal, and drainage work including culvert cleaning and replacement, shoulder cutting and ditching.

Bridges - There are 70 bridges that the department maintains and are defined as structures having a span greater than 20 feet. Approximately 40 are steel and concrete structures and the balance is timber bridges. The department also maintains approximately 4828 drainage structures and culverts having less than a 20 feet span.

Traffic Controls – The department provides for the maintenance of road signs and pavement markings. Regulatory, warning and guide signs require ongoing maintenance that includes replacing signs due to vehicle strikes, vandalism and fading plus the trimming of vegetation that obstructs sign visibility. Pavement markings include centerlines, edgelines, stop bars that also must be renewed to remain visible for traffic.

Stormwater Management – The department mows and repairs several retention/ detention ponds and several outfall ditches that serve to reduce the surface flow impact from heavy rain events.

Unpaved Roads Reshelling Program – The department has established a program that on a 7-10 year cycle the unpaved roads receive special maintenance. Over time the surface of unpaved roads erodes away from the effects of traffic, rain water and wind. Periodically it is necessary to cut high shoulders, clean lateral ditches and cross culverts

before adding more small aggregate to the driving surface. This effort restores proper drainage off the driving surface, along and under the roadways. 25-30 miles of road should be in this program each year.

Capital Construction Program - The department manages Federal, State, and locally funded capital construction projects. Staff administers consultant design services contracts, tracks funding expenditures and reimbursements, and oversees construction activities.

Right-of-Way & Permitting – The department negotiates the acquisition of right-of-ways, maintains the right-of-way file records and provides copies of maps, survey documents and related information. A permitting system is also administered that controls access and activities in the right-of-way by utility companies, contractors, property owners and others.

Inventory and Condition Ratings – The department conducts inventory and condition assessments for road signs, drainage culverts and road pavement. Staff conducts traffic 3-day counts on a 3-year cycle and this information is used to plan road maintenance programs.

Engineering – The department provides site development plan reviews for conformance with county road policies, procedures, and regulations. Staff conducts drainage assessments, field investigations, prepares bidding specifications and drawings, oversees design consultants and directs bridge repairs plus other related duties. Staff also provides technical assistance to the Solid waste and facilities departments as needed.

Administration – Department administrative staff provides related services to the public, maintains operational records, authorizes purchases, monitors budget expenditures, schedules staff training, interacts and coordinates work with other departments, develops and presents information to the County Manager and BOCC, and completes other related tasks. Staff also oversees animal control, solid waste, facilities and parks.

Budget

ROAD AND BRIDGE MAINTENANCE DEPARTMENTAL EXPENDITURES				
Classification	Expensed 10	Expensed 11	Adopted 12	Adopted 13
Personal Services	1,631,454	1,621,351	1,724,577	1,776,287
Operating Expenditures	851,362	948,218	1,262,541	1,362,500
Capital Expenditures	191,216	125,016	307,000	180,000
TT Transfers	803,400	237,715	-	-
Contingency			340,916	-
TOTAL	3,477,432	2,932,300	3,294,118	3,318,787
Number of FTE's	44	44	44	44

FLEET MAINTENANCE

Mission Statement

The mission of Fleet Maintenance is to provide professional courteous customer service with responsive, reliable and economical repairs that provides dependable vehicles and equipment for safe operations.

Goals and Objectives

- Provide good customer service to all departments
- Provide a safe work environment for staff
- Provide cost-effective and thorough repairs and service
- Provide good preventative maintenance with the goal of extending service life
- Promote staff creativity with the goal of reducing operating costs

Programs

The Fleet Maintenance Department provides for maintenance and repair services on all County owned vehicles, all light and heavy equipment, emergency standby generators, hand tools and other equipment. This includes approximately 400 large inventory times with over 100 items for emergency services that need 24 hour per day coverage, seven day a week.

Budget

<i>FLEET MAINTENANCE DEPARTMENTAL EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	476,133	450,899	544,974	508,996
Operating Expenditures	35,132	51,384	68,968	67,000
Capital Expenditures	11,463	2,999	9,000	-
TOTAL	522,728	505,282	622,942	575,996
Number of FTE's	12	12	12	10

TRANSPORTATION CAPITAL PROJECTS

Programs

- Moffit Road – Paving approximately ½ mile of existing dirt road which is below the adopted level of service in the County Comprehensive Plan. Funding will be provided by the Local Optional Five Cent Fuel Tax.

- Bostick Road – This project consists of resurfacing and drainage improvements to approximately 0.62 miles of existing paved road. Funding will be provided by the Local Optional Five Cent Fuel Tax.

- Walker Extension – This project consists of constructing and paving approximately 420 feet of new road from Walker Avenue to Murphy Road in Limestone. Funding will be provided by the Local Optional Five Cent Fuel Tax.

- Sweetwater Road – This project consists of resurfacing, drainage improvements and two bridge replacements on approximately 4.7 miles of Sweetwater Road. Funding will be provided by a State Grant.

Budget

<i>TT CAPITAL PROJECTS EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Capital Expenditures	2,804,764	1,004,668	3,587,796	4,889,062
Transfers	-	-	-	-
Reserves	-		1,409,581	624,519
TOTAL	2,804,764	1,004,668	4,997,377	5,513,581

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.

Budget

<i>TRANSPORTATION TRUST DEBT SERVICES EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Debt Principal	700,000	200,000	-	-
Debt Interest	3,081	1,036	-	-
Transfers		3,326		
TOTAL	703,081	204,362	-	-

FINE & FORFEITURE FUND

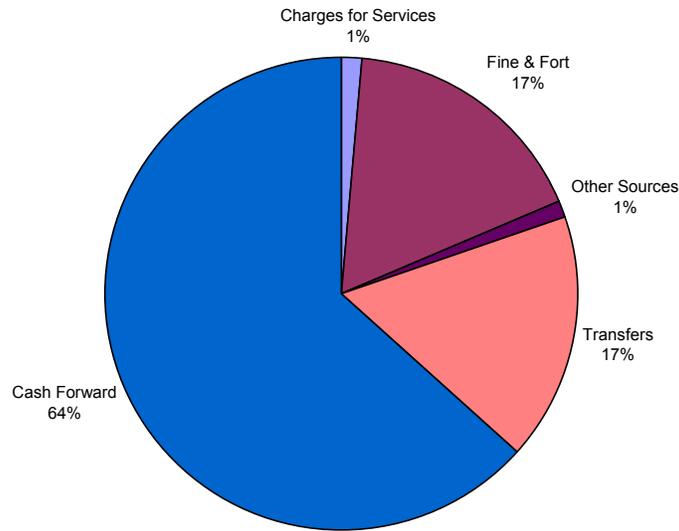
The Fine and Forfeiture Fund contains the operating expenses of all agencies under the Court Systems including the Circuit and County Judges, the State Attorney, Public Defender, Conflict Council, State and County Probations, Guardian Ad Litem and Clerk of Courts Communications related to court functions. Further, 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 move expenses related to the Sheriff to General Fund as it is funded almost 100% by Ad Valorem dollars.

Revenues

FINE AND FORFEITURE REVENUES				
<i>Classification</i>	<i>Revenues 10</i>	<i>Revenues 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
State Grants	159,520	74,465	-	-
Charges for Services	22,952	20,114	22,500	20,000
Court Related Revenues	11,658	10,297	-	-
Fines and Forfeitures	273,542	279,264	275,000	253,000
Interest	6,024	2,990	250	1,000
Miscellaneous	-	663	200	100
Total Revenues Generated	473,696	387,793	297,950	274,100
Less 5% Adopted 12 13		-	(14,898)	(13,705)
Transfers	-	-	276,395	250,000
Cash Forward	-	-	931,634	928,972
TOTAL REVENUES	473,696	387,793	1,491,081	1,439,367

Currently, the primary source of funding for the agencies under Fine and Forfeiture is the cash forwards that have accumulated from prior years. A portion of the cash forward is restricted dollars from State appropriations that were granted for courthouse improvements. In future years it will be necessary to support this fund with transfers from General Fund.

Fines & Forfeiture Revenues by Type

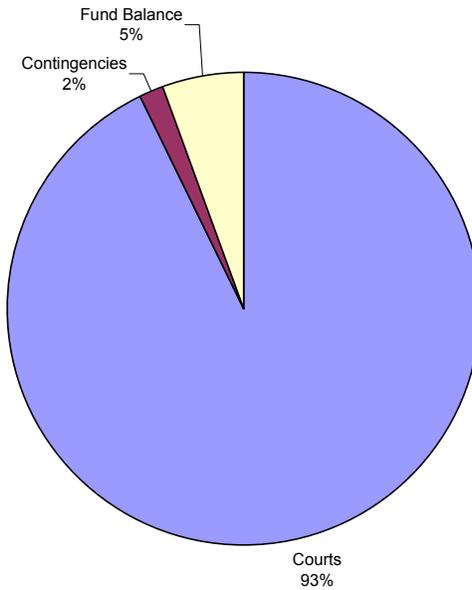


Expenditures

FINES & FORFEITURE EXPENDITURES				
Classification	Expenditures 10	Expenditures 11	Adopted 12	Adopted 13
General Government Services	319	-	-	-
Public Safety	9,427	-	-	-
Courts	698,380	576,814	1,355,844	1,335,423
Total Expenditures	708,126	576,814	1,355,844	1,335,423
Transfers Out	813,650	-	-	-
Contingencies	-	-	25,000	25,000
Fund Balance	-	-	110,237	78,944
TOTAL EXPENDITURES	1,521,776	576,814	1,491,081	1,439,367

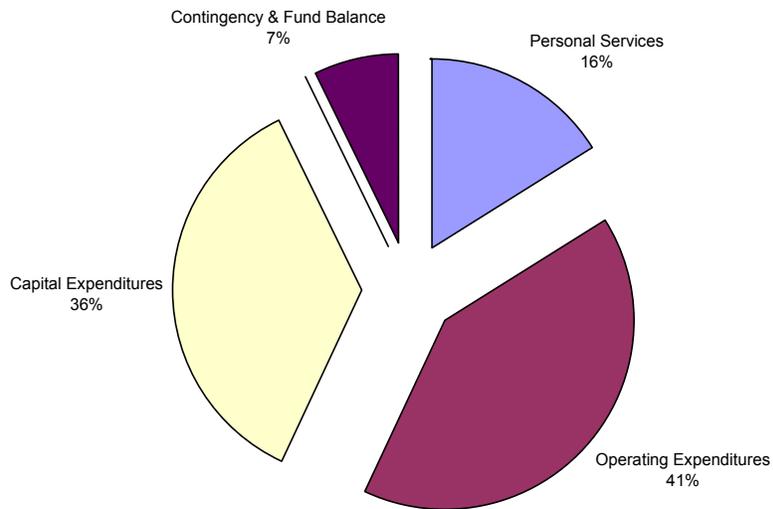
Fine & Forfeiture expenses have been reduced dramatically by moving the Sheriff's budget to the General Fund. The expenses remaining in this fund are all classified as court related expenses. The large transfer out is the fund balance dollars no longer needed in this fund.

Fines & Forfeiture Expenditures by Type



There are 6 full time employees assigned to the Fine & Forfeiture Fund and there is approximately 494K restricted to Courthouse capital improvements.

Fines & Forfeiture Expenditures by Category



COURTHOUSE SECURITY

Programs

As a way of saving County tax dollars, the Courthouse Security Committee and the BOCC has agreed to staff this department with one Deputy paid for under the Sheriff’s budget and two security officers paid for under the BOCC. Operations are managed by the Sheriff. The three officers are our security at the main entrance to the Courthouse checking everyone that enters the building.

Budget

<i>COURTHOUSE SECURITY DEPARTMENTAL EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	58,650	62,466	61,841	64,742
Operating Expenditures	1,485	1,537	2,996	2,996
Capital Expenditures	-	-	-	-
TOTAL	60,135	64,003	64,837	67,738
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’s Office.

Budget

<i>COURT SYSTEMS FACILITIES DEPARTMENTAL EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	68,631	40,272	44,889	46,021
Operating Expenditures	145,360	142,217	157,681	169,681
Capital Expenditures	-	-	-	-
TOTAL	213,991	182,489	202,570	215,702
Number of FTE's	2	2	2	2

COURT SYSTEM ITS

Programs

In accordance with Florida State Statute 29.008, Counties are required by s. 14, Art. V of the State Constitution to fund the cost of communications services, existing radio systems, existing multiagency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities for the circuit and county courts, public defenders' offices, state attorneys' offices, guardian ad litem offices, and the offices of the clerks of the circuit and county courts performing court-related functions. The filing fees listed under revenues and authorized by Florida State Statute 28.24(12)(e)1, are restricted to help offset the cost of Courts ITS.

Budget

<i>COURT SYSTEMS ITS EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
State Attorney	14,294	16,535	40,250	40,250
Public Defender	10,652	11,343	18,945	18,945
Guardian Ad Litem	2,556	2,301	4,250	3,200
Circuit and County Court	29,984	27,334	36,500	36,500
Criminal Conflict Council	877	909	1,000	1,000
Clerk of Courts	58,463	33,005	33,300	33,300
TOTAL	116,826	91,427	134,245	133,195

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

Budget

<i>PROBATION DEPARTMENTAL EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	121,601	117,010	118,650	122,350
Operating Expenditures	2,423	2,010	5,390	4,489
TOTAL	124,024	119,020	124,040	126,839
Number of FTE's	2	2	2	2

MISCELLANEOUS

Programs

The Miscellaneous Department consists of transfers and expenses related to the courts \$65.00 surcharge revenue as authorized by Florida State Statute 939.185. The revenue is restricted to court innovations, legal aid program, law library, and juvenile assessment centers and alternative programs at a proportionate share of twenty five percent each. Any funds not expensed within the fiscal year are rolled over into the innovations area.

Budget

<i>FF MISCELLANEOUS EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Government Services	319	-	-	-
Public Safety	9,427	9,584	-	-
Transfers	813,650	-	-	-
Court Related Services	23,784	35,827	336,500	304,973
TOTAL	847,180	45,411	336,500	304,973

CAPITAL

Programs

- Construction of a records retention room.

Budget

<i>FF CAPITAL PROJECTS EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Operating Expenditures	-	-	-	-
Capital Expenditures	159,620	74,465	493,652	486,976
TOTAL	159,620	74,465	493,652	486,976

RACE TRACK FUND

Revenues

RACE TRACK REVENUES				
<i>Classification</i>	<i>Revenues 10</i>	<i>Revenues 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Race Track	446,500	446,500	446,500	446,500
Interest	51	36	-	-
TOTAL REVENUES	446,551	446,536	446,500	446,500

Program

Florida State Statute 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

RACE TRACK EXPENDITURES				
<i>Classification</i>	<i>Expenditures 10</i>	<i>Expenditures 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Human Services	194,000	194,000	194,000	194,000
Culture & Recreational	26,500	26,500	26,500	26,500
Total Expenditures	220,500	220,500	220,500	220,500
Transfers Out	226,000	226,000	226,000	226,000
TOTAL EXPENDITURES	446,500	446,500	446,500	446,500

FIRE CONTROL

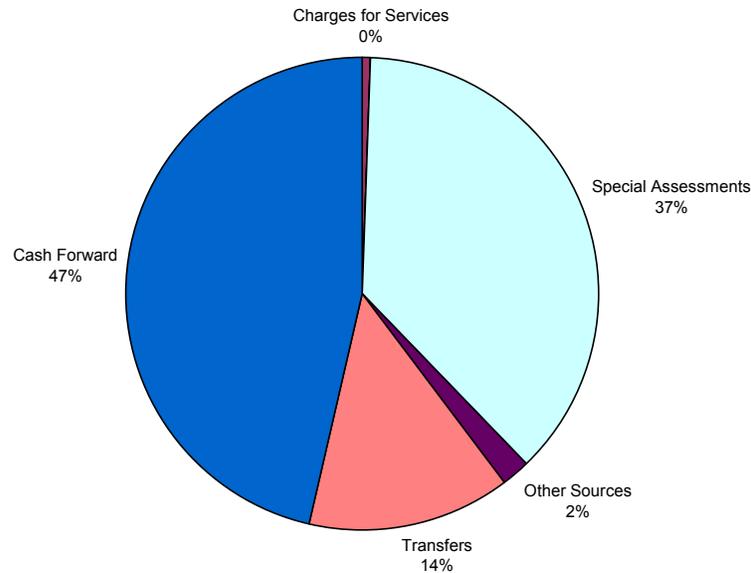
The Fire Services Fund accounts for 8% of the County's total budget. This fund contains the operating expenditures for fire rescue services. Emergency Medical Services (EMS) is not reflected in this budget; it can be found under the General Fund on page 44.

Revenues

FIRE CONTROL REVENUES				
<i>Classification</i>	<i>Revenues 10</i>	<i>Revenues 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Federal Grants	11,234	-	-	-
State Shared Revenues	9,533	6,720	6,000	6,000
Charges for Services	27,218	23,927	24,000	19,654
Interest	3,451	4,783	2,500	2,500
Special Assessments	2,003,219	2,009,104	1,292,071	1,847,054
Miscellaneous	1,024	13,147	-	-
Total Revenues Generated	2,055,679	2,057,681	1,324,571	1,875,208
Less 5% Adopted 12 13			(96,440)	(93,761)
Transfers	830,000	1,054,826	692,320	692,320
Cash Forward	-		1,982,696	2,306,885
TOTAL REVENUES	2,885,679	3,112,507	3,903,147	4,780,652

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 and fire prevention. 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.

Fire Control Revenues by Type

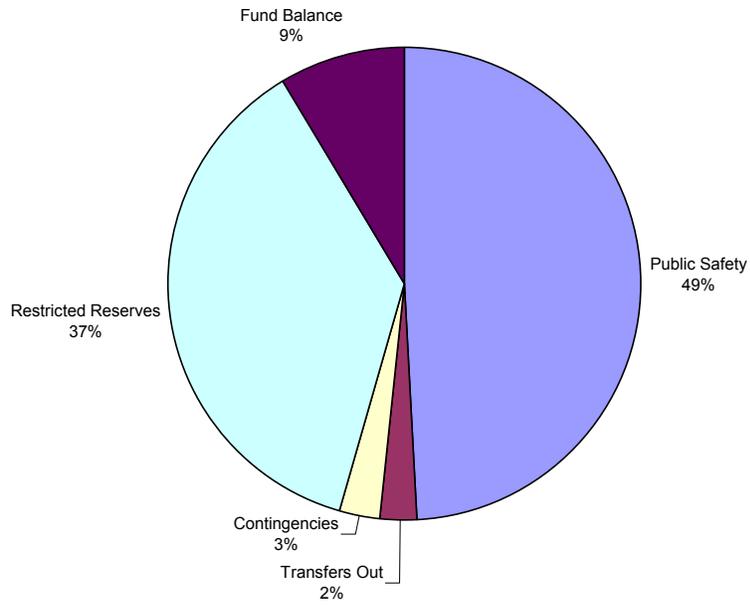


Expenditures

FIRE RESCUE EXPENDITURES				
Classification	Expenditures 10	Expenditures 11	Adopted 12	Adopted 13
Public Safety	2,559,287	2,009,558	2,432,438	2,356,453
Total Expenditures	2,559,287	2,009,558	2,432,438	2,356,453
Transfers Out	76,869	88,271	116,757	116,750
Contingencies	-	-	124,294	134,776
Restricted Reserves	-	-	737,708	1,754,489
Fund Balance	-	-	491,950	418,184
TOTAL EXPENDITURES	2,636,156	2,097,829	3,903,147	4,780,652
Number of FTE's	26.08	26.08	26.08	26.08

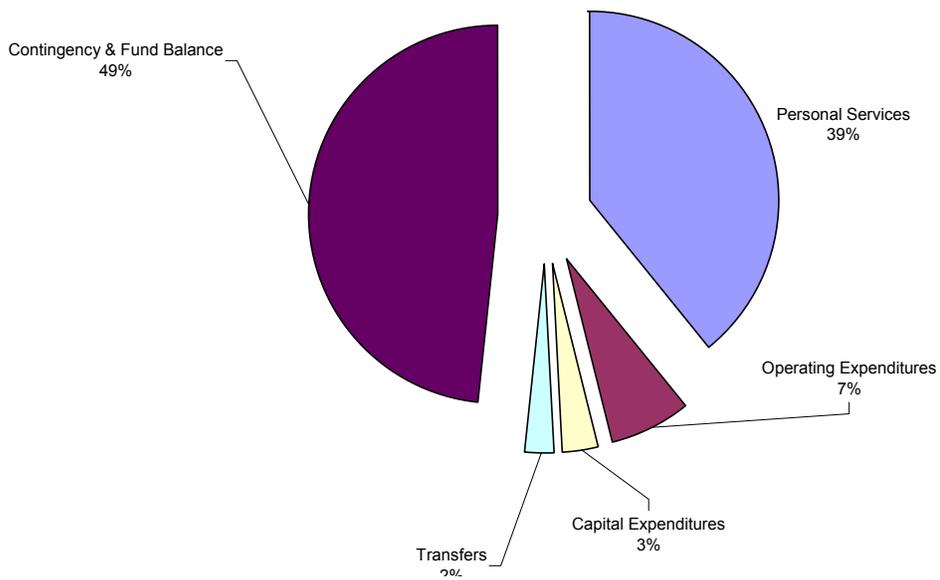
Because the County manages the Fire Services and Emergency Medical Services as a consolidated agency with dual certified personnel, Fire Service expenditures and EMS expenditures are calculated as a whole department and then separated. There are three apportionment methodologies that were developed to accomplish this task. Administrative division was derived by creating a ratio between EMS and Fire 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.

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

- Promote firefighters health and wellness initiative by placing greater emphasis on assuring our members are physically fit for duty - this is an adaptation of the IAFF/IAFC Initiative that includes annual fitness evaluation and incumbent physical ability testing
- Identify performance measures to assist administration in proper budget preparation
- Implement new public education initiatives by increasing public speaking arrangements, increase school engagements for Fire/EMS safety education and be more involved in community groups
- Establish a Company Inspection Program which will increase our fire inspection program and allow for our personnel to create new and updated pre-fire plans
- Increase our hands-on fire training utilizing individuals from surrounding departments to improve our knowledge and stay current with the latest tactics and strategy in firefighting techniques
- Increase the number of HCFR personnel to the level of Florida Firesafety Inspector I State certification along with State certified Pump Operators
- Implement newly written and updated Standard Operating Procedures for HCFR Fire/EMS employees
- Prepare for upcoming ISO inspection involving contact with all Hardee County municipalities for water supply records and maintenance, testing fire equipment/hoses, and training records/dispatch
- Work to improve HCFR's response to Fire/EMS calls for service while reducing costs to Hardee County citizens whenever possible

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 incident commander of all higher priority on scene emergency incidents
- Fire Prevention: All aspects of this division are mandated by Florida State Statute Chapter 633 – the Fire Prevention Division has two primary functions: fire inspections and fire safety education – Fire Inspections involve annual on-site visits to all

commercial businesses including private, County and/or State facilities; all new and remodeled commercial construction requires pre-approval of plans, construction and record keeping; final inspections help to ensure life safety for business owners, employees, residents and visitors of Hardee County – Fire Safety Education is provided to schools, daycares, and citizens alike which facilitates the use of home fire safety tools such as kitchen safety, distribution and education of smoke detectors and exit plans

- Fire Suppression: This division is regulated by Florida Administrative Code 69A and is responsible for the suppression of all types of fire regardless of the origin including land, brush, piles, vehicles (commercial or private), structures (commercial or residential) within Hardee County – HCFR is not only mandated to provide the fire suppression capabilities but are also mandated in many ways in how we provide such suppression
- Special Operations: This division is responsible for any type of mitigation and rescue including but not limited to: Haz-Mat incidents, high angle rescue, swift water rescue, trench rescue, confined space rescue, building collapse, and vehicle extrication of all types
- Fire Training: With all disciplines in Fire, Haz-Mat, Fire Prevention, and Special Operations fields, each require their own individual and unique type of training - each of these disciplines require continuing education and recertifications most every two years and some every three years



PIONEER PARK DAYS

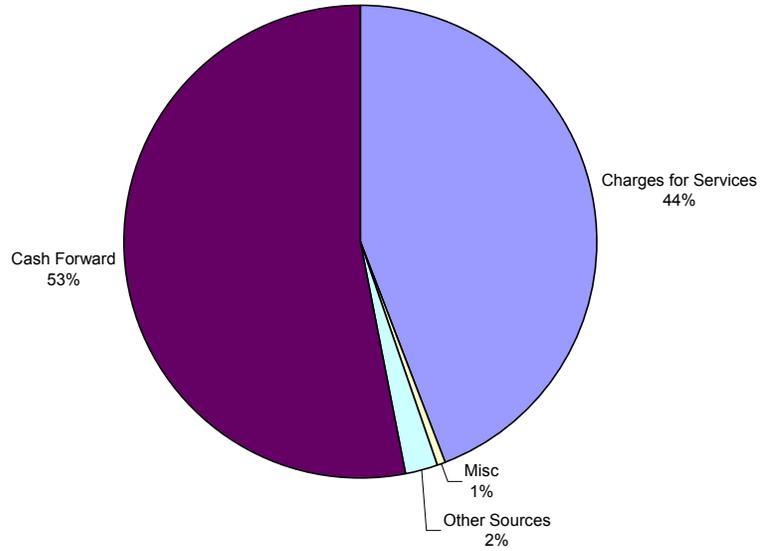
Pioneer Park Days Fund is a special fund established for the annual event. This five-day event draws a crowd of over 15,000. It is one of the largest events of its kind in the country. Highlights include: over 400 exhibitors of antique tractors, antique engines, model steam engines and antique cars, 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 FUND REVENUES				
<i>Classification</i>	<i>Revenues 10</i>	<i>Revenues 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Charges for Services	104,517	93,720	90,000	87,000
Interest	308	424	150	150
Miscellaneous	638	1,247	200	1,300
Total Revenues Generated	105,463	95,391	90,350	88,450
Less 5%		-	(4,518)	(4,350)
Cash Forward	-	-	95,668	104,372
TOTAL REVENUES	105,463	95,391	181,500	188,472

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.

Pioneer Park Days Revenues by Type

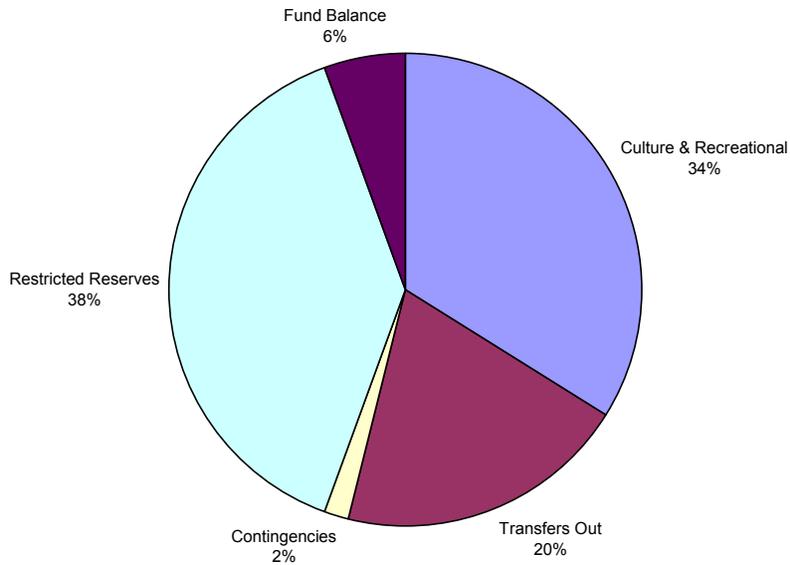


Expenditures

PIONEER PARK DAYS EXPENDITURES				
<i>Classification</i>	<i>Expenditures 10</i>	<i>Expenditures 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Culture & Recreational	66,404	116,428	63,247	63,989
Total Expenditures	66,404	116,428	63,247	63,989
Transfers Out	35,380	34,335	56,963	37,800
Contingencies	-	-	3,250	3,000
Restricted Reserves	-	-	45,170	73,244
Fund Balance	-	-	12,870	10,439
TOTAL EXPENDITURES	101,784	150,763	181,500	188,472
Number of FTE's	1.00	1.00	1.00	1.00

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.

Pioneer Park Days Expenditures by Type



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

- Assist in layout of vendor and exhibitors spaces
- Contact and prepare media advertisements for show
- Inventory, order supplies and necessary operating supplies
- Make preparations for a safe and enjoyable family outing
- Enhance Hardee County economy by purchases in Hardee County
- Assist non-profit organizations in sales from concessions
- Assist in expenditures in capital improvement in County owned parks.

Programs

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

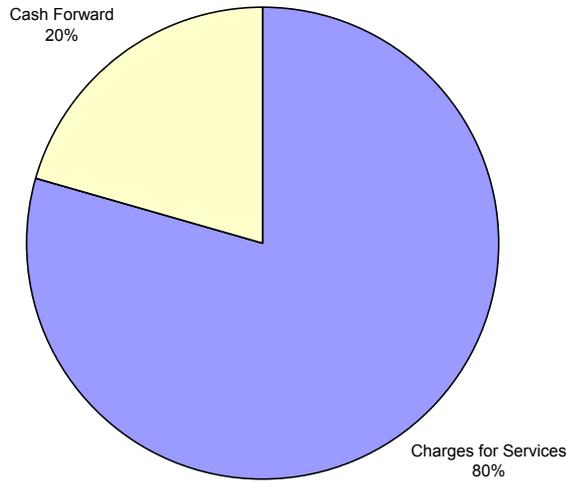
MINING DEPARTMENT

Mining is a special fund created to account for expenses related to the oversight of mining operations within the county. This department is 100% funded by the mining industries.

Revenues

MINING REVENUES				
<i>Classification</i>	<i>Revenues 10</i>	<i>Revenues 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Charges for Services	426,398	211,050	582,724	597,688
Interest	489	538	200	400
Total Revenues Generated	426,887	211,588	582,924	598,088
Transfers	11,731		-	
Cash Forward	-		223,273	153,965
TOTAL REVENUES	438,618	211,588	806,197	752,053

Mining Revenues by Type

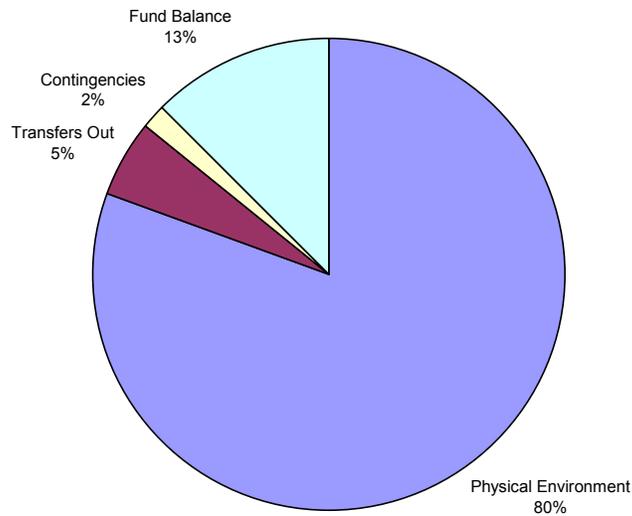


Expenditures

MINING FUND EXPENDITURES				
<i>Classification</i>	<i>Expenditures 10</i>	<i>Expenditures 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Physical Environment	200,832	215,338	605,171	605,281
Total Expenditures	200,832	215,338	605,171	605,281
Transfers Out	34,850	35,000	40,265	40,265
Contingencies	-	-	5,000	12,323
Fund Balance	-	-	155,761	94,184
TOTAL EXPENDITURES	235,682	250,338	806,197	752,053
Number of FTE's	3.00	3.00	3.00	3.00

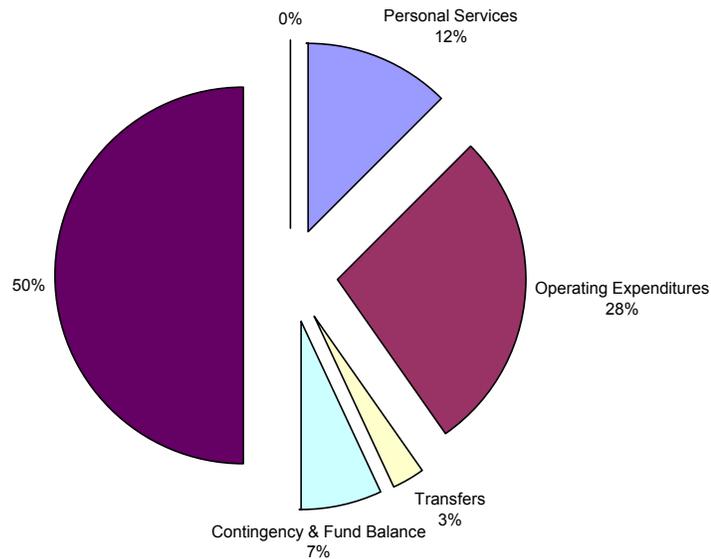
Mining expenses are strictly related to mining services provided by the County to the mining industry.

Mining Expenses by Type



There are three full-time positions 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 areas 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

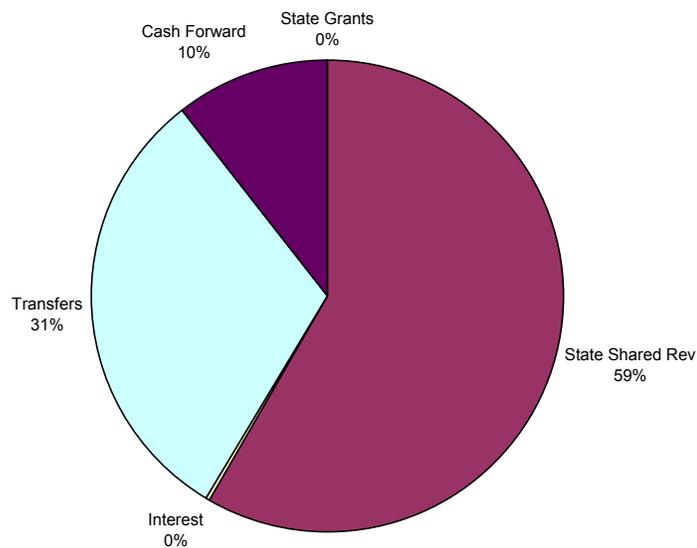
Until FY 10’ E-911 services were accounted for under the General Fund. Due to the nature and restrictions of the revenues utilized to operate this fund it was necessary to move it into a Special Fund to account for those dollars separately.

Revenue

E-911 REVENUES				
<i>Classification</i>	<i>Revenues 10</i>	<i>Revenues 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
State Grants	30,734	49,161	127,665	-
State Shared Revenues	126,959	130,362	125,000	120,230
Interest	192	169	1,000	500
Miscellaneous	-	-	-	-
Total Revenues Generated	157,885	179,692	253,665	120,730
Transfers	50,000	15,500	51,403	64,202
Cash Forward	-	-	47,695	21,538
TOTAL REVENUES	207,885	195,192	352,763	206,470

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.

E-911 Revenues by Type

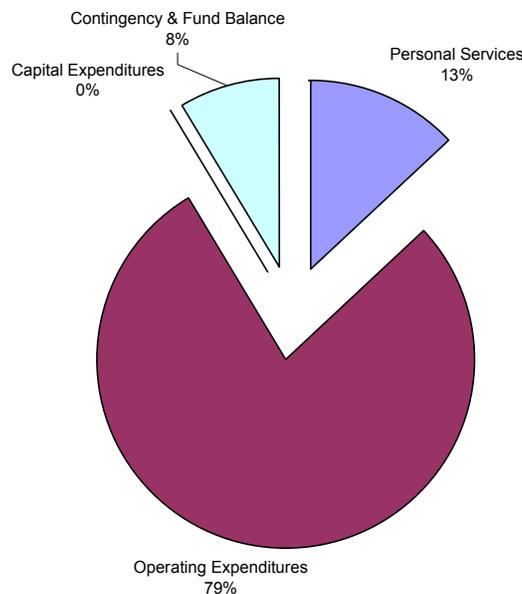


Expenditures

E-911 FUND EXPENDITURES				
Classification	Expenditures 10	Expenditures 11	Adopted 12	Adopted 13
Public Safety	177,520	186,246	335,212	188,970
Total Expenditures	177,520	186,246	335,212	188,970
Contingencies	-	-	2,551	2,500
Fund Balance	-	-	15,000	15,000
TOTAL EXPENDITURES	177,520	186,246	352,763	206,470
Number of FTE's	0.50	0.50	0.50	0.50

Expenditures in the E-911 are classified as 100% Public Safety expenses. 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 up to date
- Assign all new construction 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
- Assist in developing the training criteria for 911 call-takers and seek training dollars through grant opportunities
- Ensure maximum revenues generated from the Communications Service Tax by reviewing and correcting the state address database and ensuring credit for all Hardee County addresses
- Continue to seek grant funds available for the maintenance of the E911 equipment and other eligible expenses
- Ensure that all citizens within Hardee County's E911 system area will receive at least the minimum acceptable level of service as defined in the National Emergency Numbering Association
- To educate the public in Public Education and Outreach to provide information an services of the County's E-911 system

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 the coordinator is made aware of that could potentially cause degradation of the E-911 system
- Development and amending of standard 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

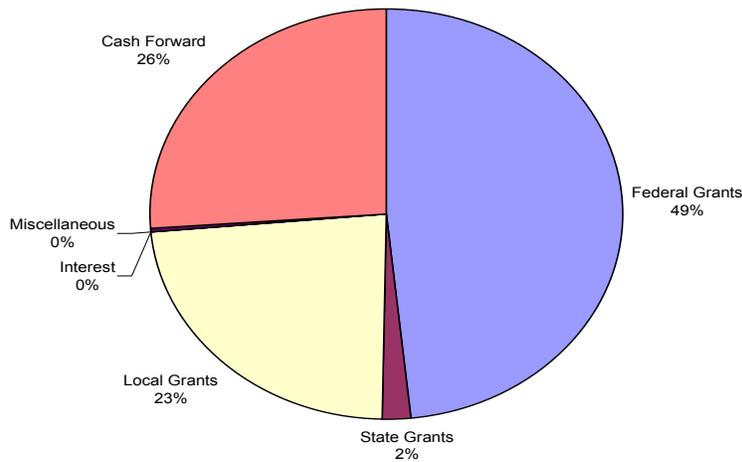
GRANTS FUND

Revenues

GRANT FUND REVENUES				
<i>Classification</i>	<i>Revenues 10</i>	<i>Revenues 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Federal Grants	624,731	642,053	1,495,630	519,527
State Grants	361,595	92,329	350,000	18,500
Local Grants	-	-	250,000	250,000
Interest	2,378	1,017	250	500
Miscellaneous	133,582	47,379	5,000	5,000
Total Revenues Generate	1,122,286	782,778	2,100,880	793,527
Transfers	321,164	110,000	-	-
Cash Forward	-	-	256,500	278,500
TOTAL REVENUES	1,443,450	892,778	2,357,380	1,072,027

The Grant fund consists of restricted dollars allocated by Federal, State, or Local agencies for a specific purpose. These funds are often audited independently and require higher accountability therefore they are placed in this special fund. Within the 2013 budget the Grant staff has secured \$610,527 that will provide a direct economic benefit to qualified county residents through some type of home improvement. Also directly benefiting County residents is \$143,500 related to human services such as drug prevention programs and mosquito control. The remaining \$318,000 will be used to improve County parks and recreation.

Grant Fund Revenues by Type

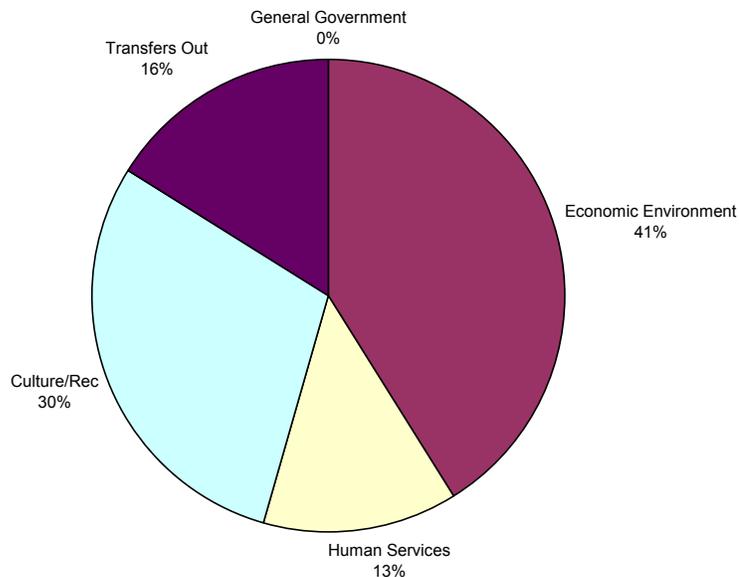


Expenditures

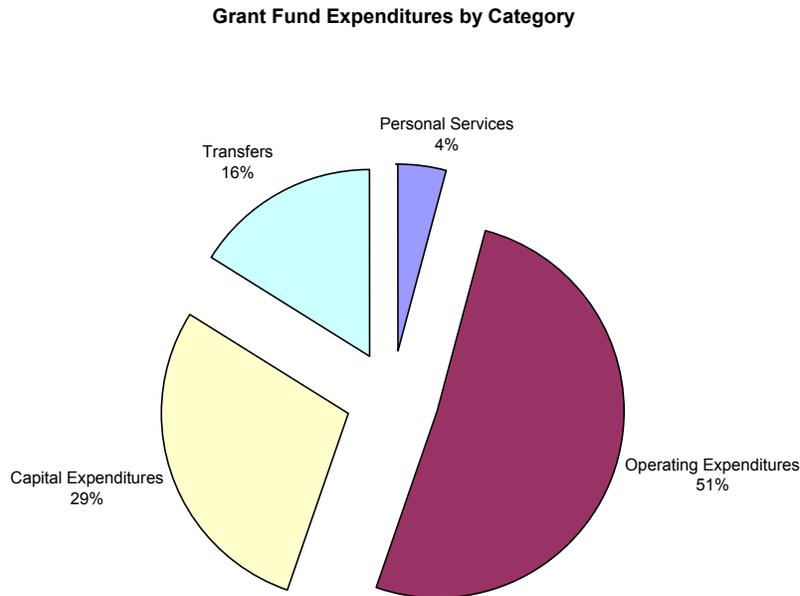
GRANT FUND EXPENDITURES				
<i>Classification</i>	<i>Expenditures 10</i>	<i>Expenditures 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
General Government	-	194,296	50,939	-
Physical Environment	4,710	4,845	-	-
Economic Environment	1,427,036	347,625	1,357,660	441,049
Human Services	-	120,344	123,200	141,700
Culture & Recreational	-	-	250,000	318,000
Total Expenditures	1,431,746	667,110	1,781,799	900,749
Transfers Out		225,667	575,581	171,278
TOTAL EXPENDITURES	1,431,746	892,777	2,357,380	1,072,027

Grant expenditures are determined by the granting agency and can only be used for the purpose it was given. Economic Environment consist of those grants that will provide direct benefits to county residents through some type of home improvement and include SHIP, CDBG, HHRP, Hardest Hits and RCMP. The CDBG-DRI grant dollars are also related to economic environment but will be transferred out to the Wauchula Hills Utilities for qualifying County citizens for housing connection programs. These dollars are transferred for the purpose of capturing them as part of the infrastructure capital improvements and expansion. Human services consist of the Drug Prevention grant and Mosquito control and there is a local grant from IDA that will provide recreational improvements to Hardee Lakes.

Grant Fund Expenditures by Type



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



SHIP GRANT

Program

SHIP – State Housing Initiatives Program

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

This program allows two years to encumber funds and three years to actually expend the funds. The SHIP grant was not funded in 2010 and 2011. The current year is a carry forward from 2012.

<i>SHIP EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	25,853	13,800	33,624	8,669
Operating Expenditures	356,169	232,032	578,126	207,331
Transfers	309,470	-	-	-
TOTAL	691,492	245,832	611,750	216,000
Number of FTE's	0.58	0.30	0.70	-

CDBG HOUSING GRANTS

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 DCA as needed for payments. All funds received must be expensed by the County within ten calendar days.

CDBG – DREF – Disaster Recovery Enhancement Funds

Description – These funds are supplemental funds to the Disaster Recovery Initiative Program to further expand water and sewer infrastructure in the Wauchula Hills Community.

CDBG EXPENDITURES				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	-	19,271	73,003	5,316
Operating Expenditures	-	34,540	487,697	46,292
TT Transfers	-	-	-	-
TOTAL	-	53,811	560,700	51,608
Number of FTE's	-	-	1.62	-

CDBG / DREF GRANT EXPENDITURES				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Operating Expenditures	-	-	5,700	5,981
Transfers	-	-	251,572	169,478
TOTAL	-	-	257,272	175,459
Number of FTE's	-	-	-	-

RESIDENTIAL CONSTRUCTION MITIGATION

Program

This program assists homeowners in reinforcing their homes to improve the recovery time and reduce rebuilding cost after a disaster and thereby providing additional homeowner insurance discounts.

RCMP EXPENDITURES				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	-	-	-	6,199
Operating Expenditures	-	-	143,492	143,801
TT Transfers	-	-	6,508	-
TOTAL	-	-	150,000	150,000

HARDEST HIT FUND

Program

HHF was awarded during fiscal year 2011 after the budget was adopted. The amount we receive is based on the number of files assigned to our agency to assist unemployed and underemployed homeowners with mortgage assistance to avoid foreclosure. The program is in the second year funding cycle in accordance with policies set by the State.

<i>HARDEST HIT EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	-	16,952	25,737	15,460
Operating Expenditures	-	1,050	3,773	2,000
Transfers	-	-	-	-
TOTAL	-	18,002	29,510	17,460
Number of FTE's	-	-	0.51	-

DRUG PREVENTION GRANT

Program

The Board of County Commissioners has partnered with the Alliance for Substance Abuse and Pregnancy Prevention Coalition utilizing funds to increase community collaboration and reduce youth substance abuse.

<i>DRUG PREVENTION GRANT</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	-	10,062	11,628	10,313
Operating Expenditures	-	101,908	111,572	112,887
Capital Expenditures	-	8,375	-	-
Transfers	-	2,150	1,800	1,800
TOTAL	-	122,495	125,000	125,000
Number of FTE's		0.15	0.15	0.15

MOSQUITO CONTROL GRANT

<i>MOSQUITO CONTROL GRANT</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	-	-	-	-
Operating Expenditures	-	-	-	18,500
TOTAL	-	-	-	18,500

IDA RECREATION GRANT

Program

This is a local grant awarded by the Industrial Development Board for the purpose of providing improvements to Hardee Lakes Park. The improvements include electrical and water hook ups for 60 RV camping sites along with picnic tables and camp fire rings. A new restroom/shower facility and an entrance office and camping store will be constructed. The funds will also accommodate a small potable water plant and sewer dump station as well as road improvements.

<i>CAPITAL RECREATIONAL GRANTS</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
FRDAP Ball Complex			-	-
FRDAP Soccer Complex			-	-
Hardee Lakes Operating				10,000
Hardee Lakes Improvements			250,000	308,000
FRDAP Hardee Park	-	-	-	-
TOTAL	-	-	250,000	318,000

INACTIVE GRANTS: (shown for historical data only)

ENERGY EFFICIENCY GRANT

Program

The Energy Efficiency Grant is funded through the American Recovery and Reinvestment Act. The funds will be used to ascertain an Energy Audit of County owned facilities and will also be utilized to provide energy efficient components such as A/C thermostats and lighting for County owned facilities. The grant also provided two positions for nine months.

<i>ENERGY EFFICIENCY GRANT</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	-	46,764	24,086	-
Operating Expenditures	-	139,444	26,853	-
Capital Expenditures	-	8,089	-	-
TOTAL	-	194,297	50,939	-
Number of FTE's		0.25	-	-

CDBG – DRI - Disaster Recovery Initiative

Description – As a result of Tropical Storm Fay during the 2008 storm season, we were awarded \$575,508 in 2010 to further expand water and sewer infrastructure in the Wauchula Hills Community.

<i>CDBG / DRI GRANT EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	-	1,629	-	-
Operating Expenditures	-	28,353	-	-
Capital Expenditures	-	-	-	-
Transfers	-	223,517	322,209	-
TOTAL	-	253,499	322,209	-
Number of FTE's	-	0.30	-	-

HURRICANE HOUSING RECOVERY PROGRAM

<i>HHRP GRANT EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	134,073	-	-	-
Operating Expenditures	581,418	-	-	-
Capital Expenditures	-	-	-	-
TT Transfers	-	-	-	-
TOTAL	715,491	-	-	-
Number of FTE's	2.85	-	-	-

USDA HOUSING PRESERVATION GRANT

<i>HPG EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	2,385	-	-	-
Operating Expenditures	17,668	-	-	-
Capital Expenditures	-	-	-	-
TOTAL	20,053	-	-	-
Number of FTE's	-	-	-	-

SWFWMD – COMMUNITY EDUCATION GRANT

These funds were used to educate the community on the importance of water conservation.

<i>SWFWMD GRANT</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	-	-	-	-
Operating Expenditures	4,710	4,845	-	-
Capital Expenditures	-	1	-	-
TOTAL	4,710	4,846	-	-

VANDOLAH UTILITY ENTERPRISE FUND

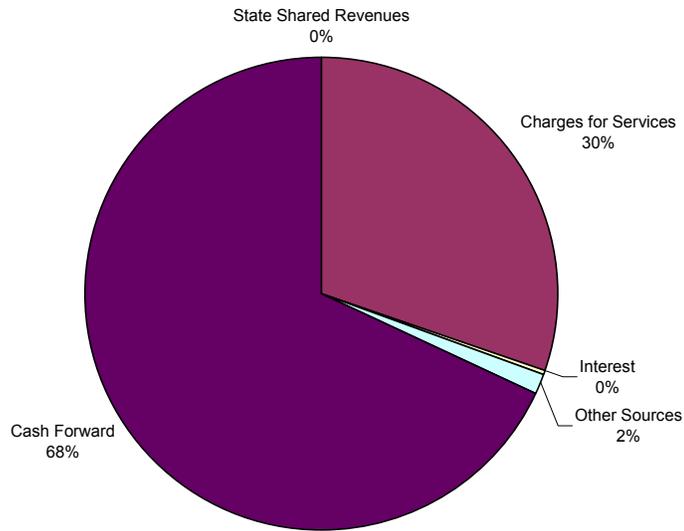
The Vandolah Utilities is one of three County Enterprise Funds and provides wastewater services to an expanding Vandolah area from the Wauchula Airport along Vandolah Road to CR663. This fund accounts for less than 1% of the County's total budget.

Revenues

VANDOLAH UTILITY ENTERPRISE FUND REVENUES				
<i>Classification</i>	<i>Revenues 10</i>	<i>Revenues 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
State Shared Revenues	-	-	30,000	-
Local Grants	1,490	-	-	-
Charges for Services	114,303	118,933	108,500	108,600
Interest	603	641	500	500
Total Revenues Generated	116,396	119,574	139,000	109,100
Less 5% Adopted 12 13	-	-	(6,950)	(5,455)
Cash Forward	-	-	218,417	243,381
TOTAL REVENUES	116,396	119,574	350,467	347,026

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 which ensures a fully funded general operating cost of the facilities. The cash forward is primarily a combination of restricted capital reserve for Vandolah infrastructure improvement (renewal & replacement) and contractual advance services payment through a large user agreement.

Vandolah Utilities Revenues by Type

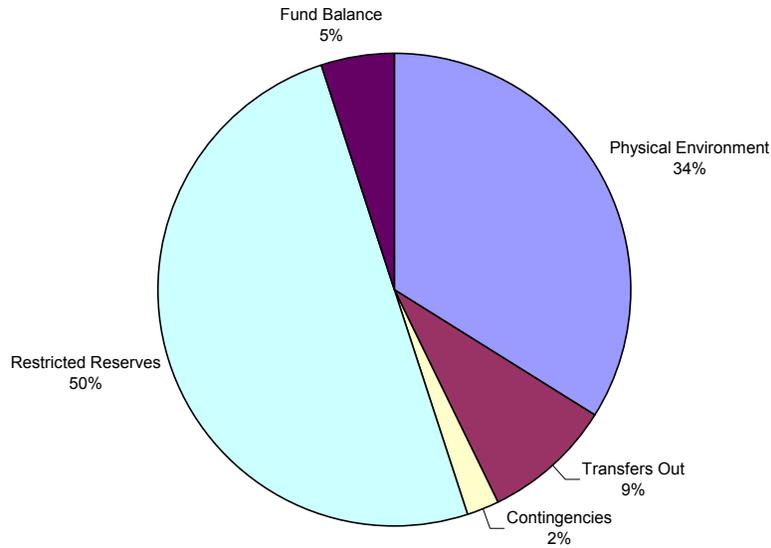


Expenditures

VANDOLAH UTILITIES ENTERPRISE FUND EXPENDITURES				
<i>Classification</i>	<i>Expenditures 10</i>	<i>Expenditures 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Physical Environment	84,251	84,416	131,198	118,003
Total Expenditures	84,251	84,416	131,198	118,003
Transfers Out	8,362	27,324	14,268	30,258
Contingencies	-	-	13,000	7,500
Restricted Reserves	-	-	167,870	173,505
Fund Balance	-	-	24,131	17,760
TOTAL EXPENDITURES	92,613	111,740	350,467	347,026

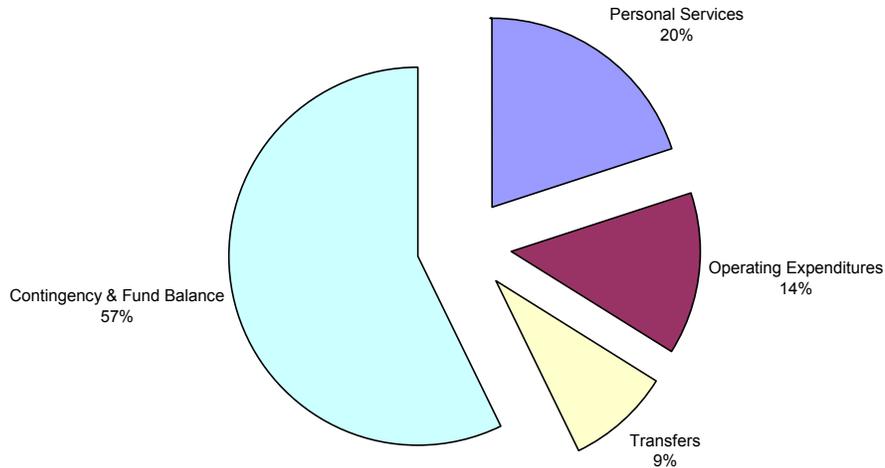
Vandolah expenditures are assigned to Physical Environment by type. A large portion listed under Fund Balance is actually restricted to capital improvement of this infrastructure which will be placed into the accessible expenditures when needed.

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. Since 2010 fiscal year the proportionate share assigned to Vandolah has remained at 17% 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 collection, treatment, and reuse/disposal processes.

Goals and Objectives

- Develop and maintain 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 improvement plans by re-evaluating and 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 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 routines 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, vulnerability & 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 and operational requirements to meet the infrastructure needs 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

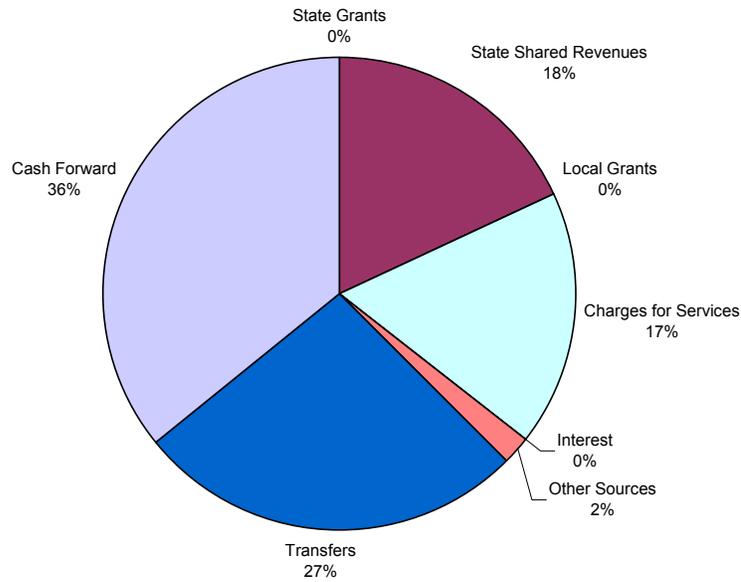
The Wauchula Hills Utilities is one of three County Enterprise Funds and provides water and wastewater services to the expanding commercial/industrial and residential areas along US 17 (SR35) from Wauchula Hills Sub-Division to south of Bowling Green and West along SR62. This fund includes planned capital expansion projects and accounts for 4% of the County's total budget.

Revenues

WAUCHULA HILLS UTILITY ENTERPRISE FUND REVENUES				
<i>Classification</i>	<i>Revenues 10</i>	<i>Revenues 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
State Grants	850,035	321,596	40,000	-
State Shared Revenues	437,248	437,765	398,345	416,407
Local Grants	295,228	1,267,107	155,705	-
Charges for Services	353,883	347,611	412,914	399,070
Interest	5,686	3,996	1,829	1,000
Miscellaneous	-	3,494	-	-
Total Revenues Generated	1,942,080	2,381,569	1,008,793	816,477
Less 5% Adopted 12 13	-		(25,448)	(40,824)
Transfers	2,112	244,899	574,971	611,658
Cash Forward	-		1,108,606	823,203
TOTAL REVENUES	1,944,192	2,626,468	2,666,922	2,210,514

This fairly new infrastructure Enterprise continues to grow and expand much needed services with the assistance of both state and local grant funding. Charges for services combined with State Shared Revenues have fully funded the general operating cost of the facilities. However, General Fund contributions are necessary this year to help fund the debt pay off. This department will refund General Fund over the next several years.

Wauchula Hills Utilities Revenues by Type

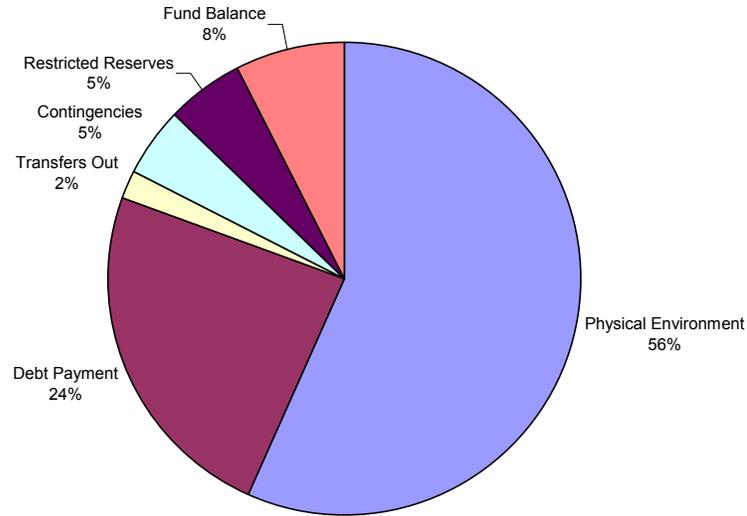


Expenditures

WAUCHULA HILLS UTILITIES ENTERPRISE FUND EXPENDITURES				
Classification	Expenditures 10	Expenditures 11	Adopted 12	Adopted 13
Physical Environment	1,899,226	3,445,904	1,761,722	1,252,076
Debt Payment	236,053	208,322	239,000	531,000
Total Expenditures	2,135,279	3,654,226	2,000,722	1,783,076
Transfers Out	18,268	17,000	43,240	43,240
Contingencies	-	-	90,000	100,000
Restricted Reserves	-	-	339,756	115,446
Fund Balance	-	-	193,204	168,752
TOTAL EXPENDITURES	2,153,547	3,671,226	2,666,922	2,210,514

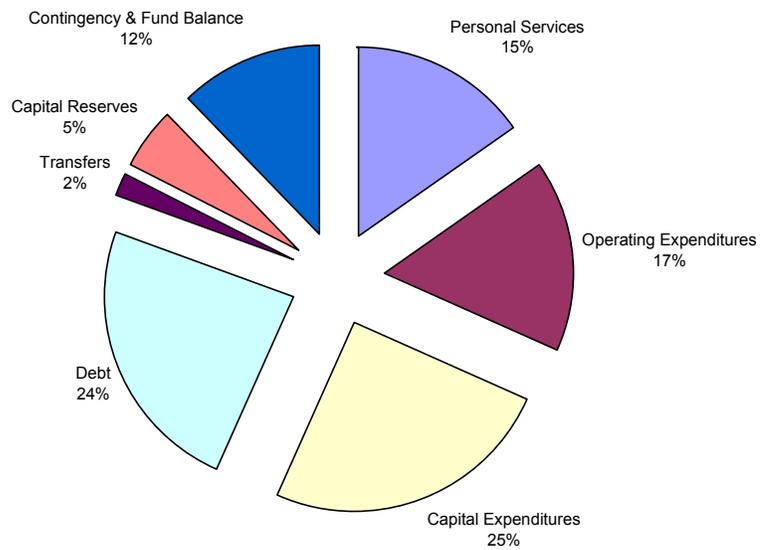
As stated above, this expanding infrastructure remains under constant planning and construction for the next phase of line extensions and plant increased available capacity.

Wauchula Hills Utilities Expenditures by Type



As shown below, a better indication of the expansion activities is to look at the expenditures by Category which show the preponderance of dollars allocated to Capital-related expenses and debt payment.

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 collection, treatment, and reuse/disposal processes.

Goals and Objectives

- Develop and maintain 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 improvement plans by re-evaluating and 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 services, monitors system leak auditing, and schedules and/or performs component exercising maintenance, repairs, & connections, as required and within budgetary limitations.
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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, vulnerability & 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

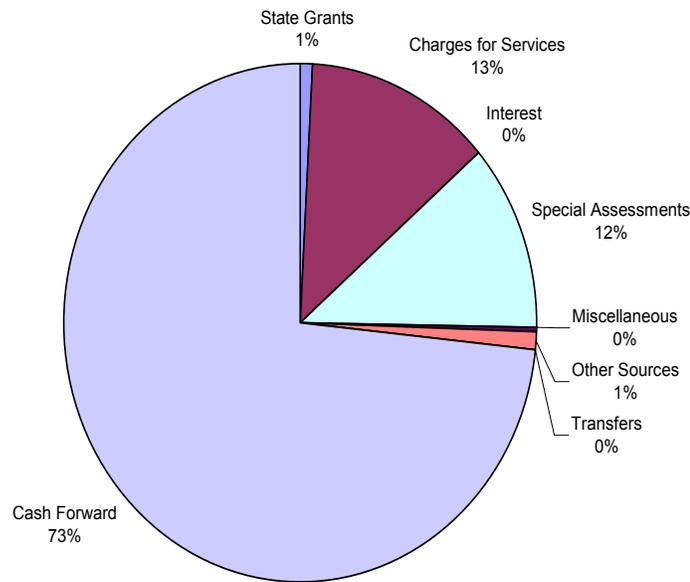
The Solid Waste Fund is the third Enterprise Fund within the County and accounts for 14% of the total budget. This fund accounts for the cost of managing all of the solid waste collection and disposal services within the County and this is the only Class I Landfill within the County.

Revenues

SOLID WASTE ENTERPRISE FUND REVENUES				
<i>Classification</i>	<i>Revenues 10</i>	<i>Revenues 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
State Grants	78,787	70,588	70,588	70,588
Charges for Services	819,318	801,190	742,610	959,713
Interest	18,827	5,887	3,000	4,689
Special Assessments	863,757	818,471	858,000	877,464
Miscellaneous	11,686	26,973	517,000	16,000
Total Revenues Generated	1,792,375	1,723,109	2,191,198	1,928,454
Less 5% Adopted 12 13	-		(41,510)	(96,423)
Transfers	351,223	451,214	551,000	1,300
Cash Forward	-		1,414,551	5,551,163
TOTAL REVENUES	2,143,598	2,174,323	4,115,239	7,384,494

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. There is a small amount generated through the sale of recyclables. The large cash forward is mostly due to the recent loan dollars drawn to fund the next phase expansion of the Class I landfill. There are also some cash forwards reflective of State Statutes requiring all Class I Landfills to escrow the cost of closing the site once it is filled to capacity. Closure funds are deposited proportionately each year going back to the opening of the facility in 1990.

Solid Waste Enterprise Revenues by Type



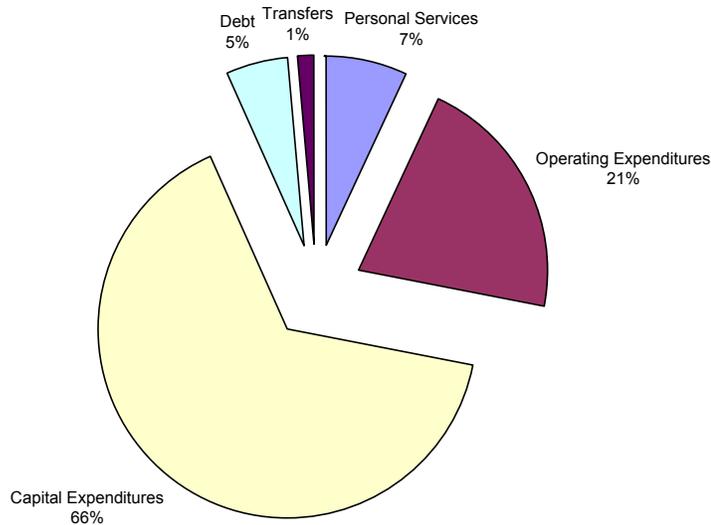
Expenditures

SOLID WASTE ENTERPRISE FUND EXPENDITURES				
Classification	Expenditures 10	Expenditures 11	Adopted 12	Adopted 13
Physical Environment	1,334,084	4,344,659	1,479,080	4,622,547
Debt Payment	207,990	5,419	216,000	260,000
Total Expenditures	1,542,074	4,350,078	1,695,080	4,882,547
Transfers Out	411,443	227,774	611,000	69,000
Contingencies	-	-	80,000	240,000
Restricted Reserves	-	-	1,489,410	692,111
Fund Balance	-	-	239,749	1,500,836
TOTAL EXPENDITURES	1,953,517	4,577,852	4,115,239	7,384,494

As in the Utility Enterprises, Solid Waste expenditures are classified as physical environment expenses. After completing a partial closure of the landfill last year the County moved forward with their plans of making the second expansion of the Class I Landfill.

A better view of the activity budgeted for expansion 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 Hardee County Solid Waste Department's mission to provide solid waste services to the citizens of Hardee County through collection, disposal, and recycling of discarded materials in a manner that is safe, efficient, environmentally sound and cost effective, by following guide lines set by local, state, and federal rules and regulations.

Goals and Objectives

- Permit Phase II Section II 5 acre expansion
- Bidding services for next 5 acre expansion
- Research assessment fees and apply
- Maintain leachate collection system and replace worn equipment

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.
- 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

Budget

<i>SOLID WASTE ENTERPRISE - LANDFILL EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Personal Services	337,501	351,796	340,877	349,879
Operating Expenditures	795,635	891,491	943,063	888,408
Capital Expenditures	31,947	-	6,600	-
Transfers	61,386	12,774	61,000	69,000
TOTAL	1,226,469	1,256,061	1,351,540	1,307,287
Number of FTE's	8.5	8.5	8.0	8.0

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

- Continue operating drop off centers
- Divert as much recyclables as possible from the class 1 and send out for recyclables
- Continue educating the public on what is recyclable and doing educational and outreach programs
- Continue interlocal agreement with Desoto County to accept recyclables from their county
- Continue recycling all concrete and asphalt that is brought in at no charge

Programs

- Tire Recycling
- Wood and Yard Processing
- Hardee Correctional Institute
- Electronic Recycling
- Used oil recycling
- Lead-acid Batteries Recycling

- Scrape Metal
- Pallet Recycling
- Agriculture plastic

Budget

<i>SOLID WASTE ENTERPRISE - RECYCLING EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Operating Expenditures	126,591	140,199	188,540	151,160
Capital Expenditures		-	-	40,000
TOTAL	126,591	140,199	188,540	191,160
Number of FTE's	-	-	-	-

SOLID WASTE ENTERPRISE FUND - EXPANSION

Programs

The County completed the partial closure of the Class I Landfill this past year. In accordance with their long term planning, the Solid Waste Department has moved forward with the second phase of expanding the Class I Landfill. This phase is expected to create enough air space to accommodate the County’s solid waste disposal needs through year 2036.

Budget

<i>SOLID WASTE ENTERPRISE - CLOSURE</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Operating Expenditures	-	-	-	-
Capital Expenditures	42,411	2,746,173	-	-
Capital Reserve	-	-	1,489,410	692,111
TOTAL	42,411	2,746,173	1,489,410	692,111

<i>SOLID WASTE EXPANSION</i>				
<i>Classification</i>	<i>Expensed 10</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Operating Expenditures	-	-	-	-
Capital Expenditures	-	-	-	3,193,100
Debt Payments	207,990	5,419	216,000	260,000
TOTAL	207,990	5,419	216,000	3,453,100

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

LAW ENFORCEMENT TRUST FUND REVENUES				
<i>Classification</i>	<i>Revenues 10</i>	<i>Revenues 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Miscellaneous	44,422	2,763	2,000	2,000
Interest	232	258	250	250
Total Revenues Generated	44,654	3,021	2,250	2,250
Less 5% Adopted 12 13	-	-	(112)	(112)
Cash Forward	-	-	101,518	106,137
TOTAL REVENUES	44,654	3,021	103,656	108,275

Expenditures

LAW ENFORCEMENT TRUST FUND EXPENDITURES				
<i>Classification</i>	<i>Expenditures 10</i>	<i>Expenditures 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>
Public Safety	41,337	-	-	-
Total Expenditures	41,337	-	-	-
Contingencies	-	-	103,656	108,275
TOTAL EXPENDITURES	41,337	-	103,656	108,275

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 (principle 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.