



Hardee County 2013-14 Budget

Hardee County Board of County Commissioners

Rick Knight

Colon Lambert

Grady Johnson

Sue Birge

Mike Thompson

412 West Orange Street, Room 103

Wauchula, FL 33873

www.hardeecounty.net

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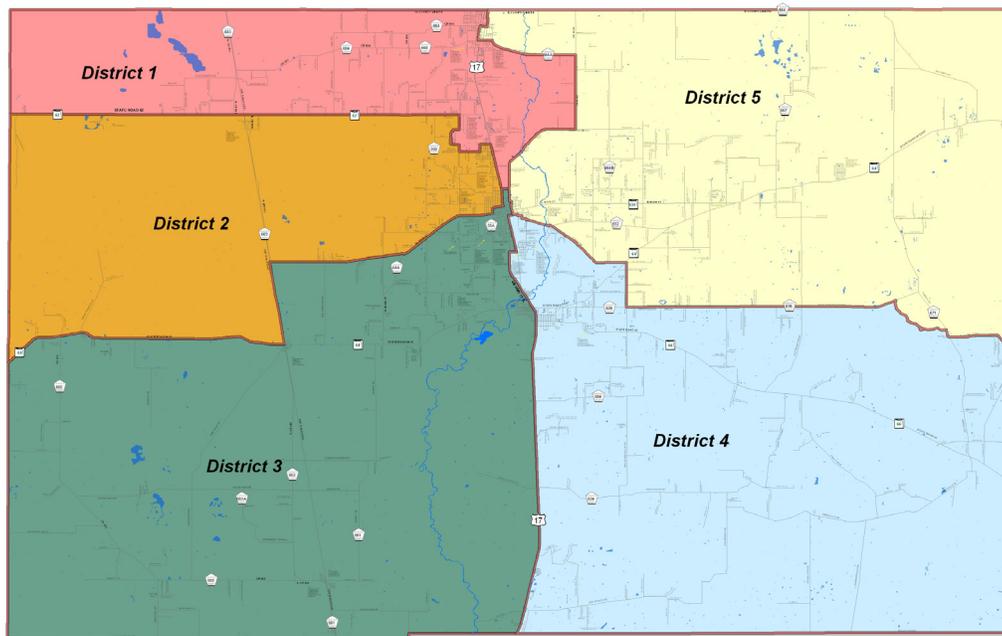
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**2013-2014
BOARD OF COUNTY COMMISSIONERS**

From left to right:
Mike Thompson, District V – Rick Knight, District III – Sue Birge, District II
Colon Lambert, District I – Grady Johnson, District IV



MILLAGE RATE			
Prior Year Final Taxable Values		\$ 1,534,084,899	
Prior Year Millage Rate		8.5540	Millage
Prior Year Final Ad Valorem Proceeds		\$ 13,122,562	
Prior Year Adjusted Ad Valorem Proceeds		\$ 12,860,408	
Current Year Gross Taxable Values		\$ 1,491,445,844	
Current Year Adjusted Taxable Values		\$ 1,486,907,303	
Roll Back Rate		8.8280	Millage
Current Year Proposed Operating Millage		8.5540	Millage
Current Year Proposed Taxes to be levied		\$ 12,757,828	
Current Yr proposed rate as a percent change of roll-back rate		(3.10)	%
BUDGET BY FUND			
FUND	Actual 2011-12	Budgeted 2012-13	Adopted 2013-14
001 General Revenue	18,500,268	22,593,914	23,298,716
102 Transportation Trust	5,175,315	9,601,062	10,586,644
103 Fine & Forfeiture	505,594	1,439,367	1,466,859
105 Race Track	446,500	446,500	570,989
107 Fire Control	2,402,453	4,780,652	5,144,654
108 Pioneer Park Days	88,004	188,472	171,059
109 Mining	407,640	752,053	557,300
110 E911	304,680	206,470	170,025
135 Grants	1,704,888	1,072,027	586,000
401 Vandolah Wastewater Enterprise	99,360	347,026	300,943
402 Wauchula Hills Enterprise	1,442,278	2,210,514	1,801,926
403 Solid Waste Enterprise	2,058,525	7,384,494	7,064,912
609 Law Enforcement Trust	-	108,275	113,240
TOTAL BUDGET	33,135,504.69	51,130,826.00	51,833,267.00

RESOLUTION NO. 13-37

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, 2013 AND ENDING SEPTEMBER 30, 2014; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Hardee County, Florida on September 24, 2013, adopted Fiscal Year 2013-2014 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 \$1,491,445,844.

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

1. The FY 2013-2014 operating millage rate is 8.5540 mills, which is a (3.10) percent decrease from the rolled-back rate of 8.8280 mills.
2. This resolution shall take effect immediately upon its adoption.

DULY ADOPTED AT A PUBLIC HEARING THIS 24TH DAY OF SEPTEMBER 2013.

Time adopted: 6:05 P.M.



 HARDEE COUNTY BOARD OF COUNTY COMMISSIONERS
 SUE BIRGE, CHAIRPERSON

ATTEST:

 9/24/2013
 VICTORIA L. ROGERS
 EX-OFFICIO CLERK TO THE BOARD

STATE OF FLORIDA
 COUNTY OF HARDEE
 THIS IS TO CERTIFY THAT THE FOREGOING IS A TRUE AND
 CORRECT COPY OF Resolution 13-37

AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF
 HARDEE COUNTY THE 24th DAY OF September 2013
 WITNESS MY HAND AND OFFICIAL SEAL THIS 25th
 DAY OF September 2013.
 VICTORIA L. ROGERS, CLERK OF CIRCUIT COURT
 BY: Laura K. Barker D.C.

RESOLUTION NO. 13-38

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HARDEE COUNTY, FLORIDA ADOPTING THE FINAL BUDGET FOR FISCAL YEAR OCTOBER 1, 2013 AND ENDING SEPTEMBER 30, 2014; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Hardee County, Florida on September 24, 2013 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 2013-2014 in the amount of \$51,833,267.

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

1. The Fiscal Year 2013-2014 Final Budget be adopted.
2. This resolution will take effect immediately upon its adoption.

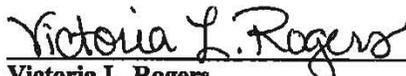
DULY ADOPTED at a public hearing this 24th day of September, 2013

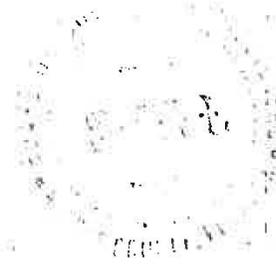
Time adopted: 6:10 P.M.



 HARDEE COUNTY BOARD OF COUNTY COMMISSIONERS
 SUE BIRGE, CHAIRPERSON

ATTEST:

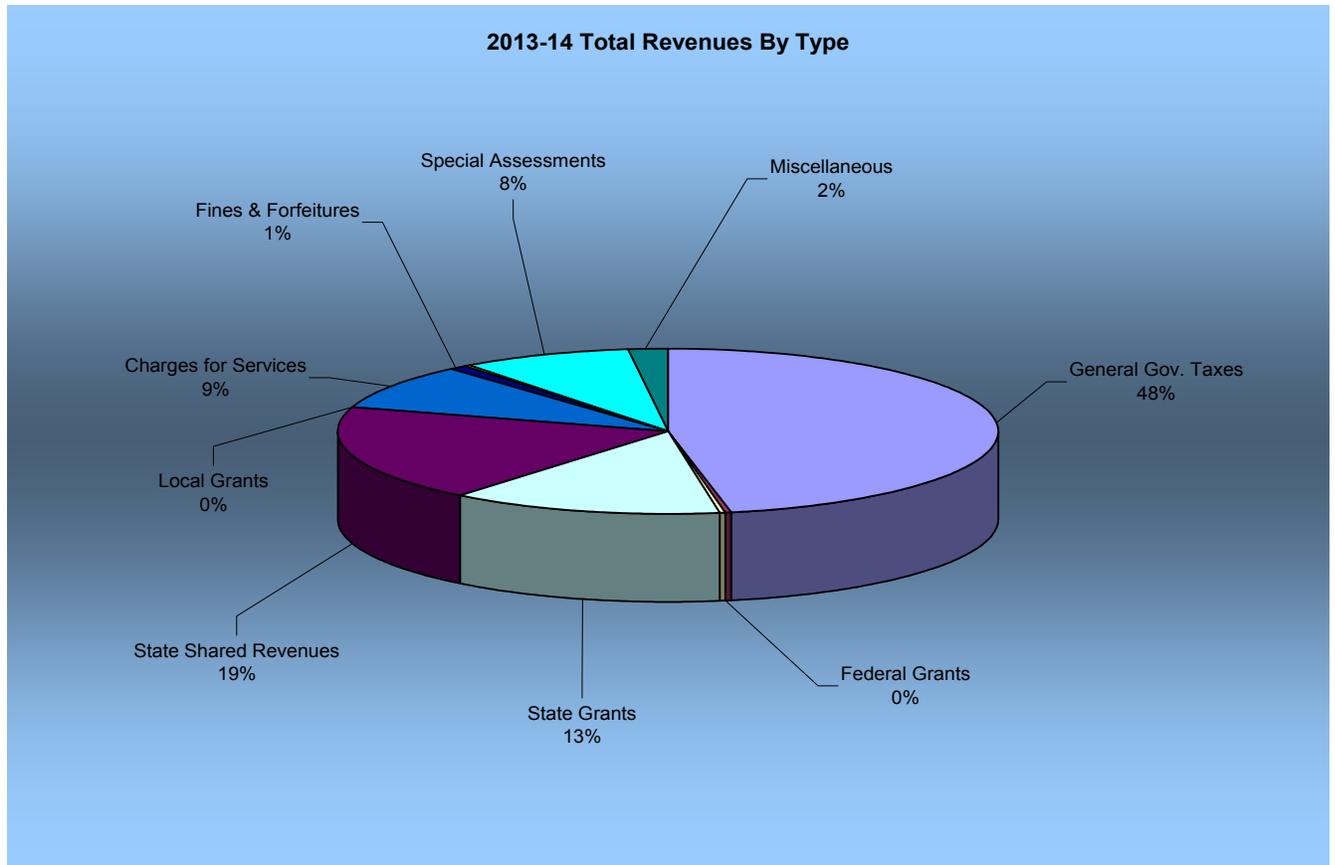
 9/24/2013
 Victoria L. Rogers
 EX-OFFICIO CLERK TO THE BOARD



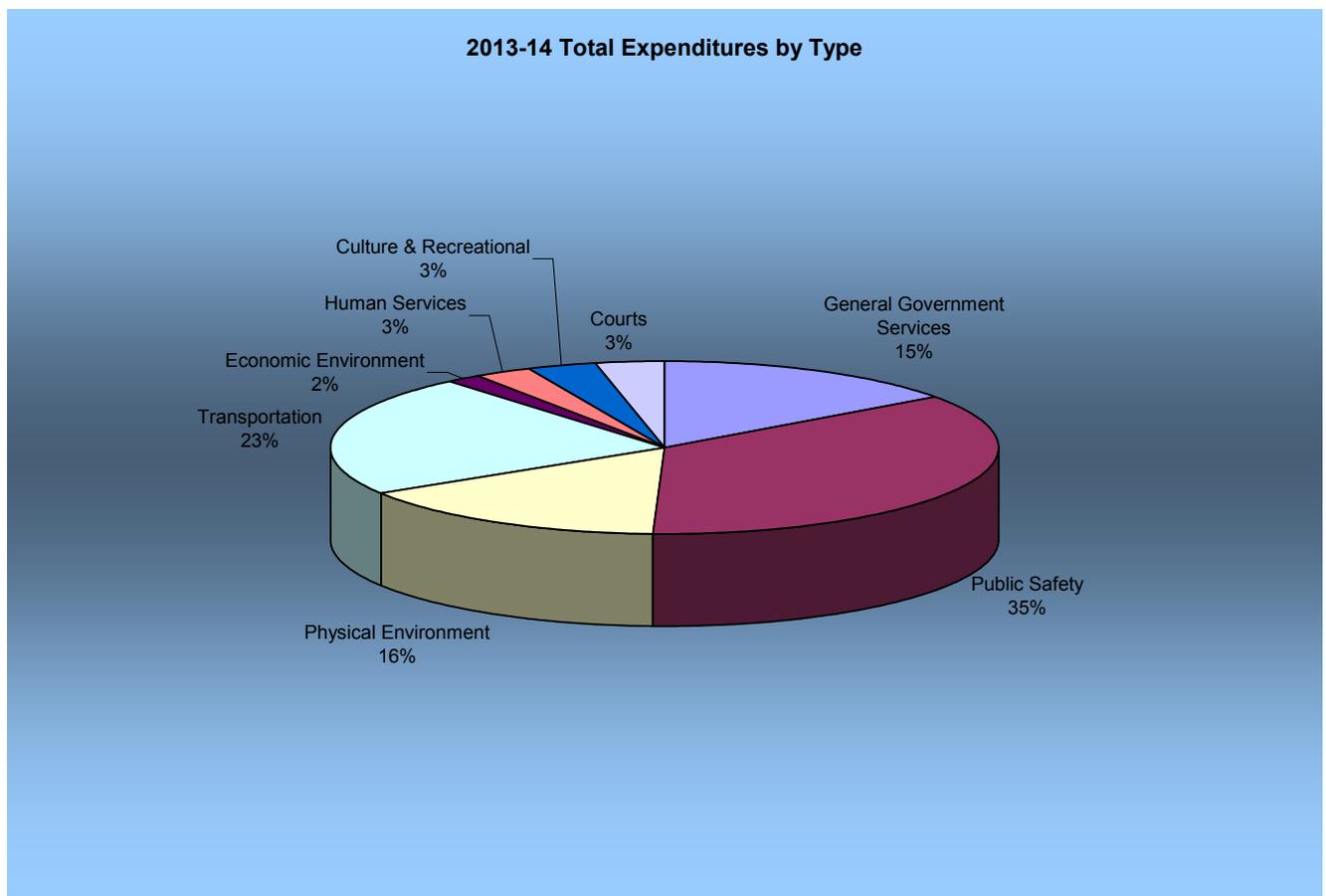
STATE OF FLORIDA
 COUNTY OF HARDEE
 THIS IS TO CERTIFY THAT THE FOREGOING IS A TRUE AND
 CORRECT COPY OF Resolution 13-38

AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF
 HARDEE COUNTY THE 24th DAY OF September 2013
 WITNESS MY HAND AND OFFICIAL SEAL THIS 25th
 DAY OF September 2013.
 VICTORIA L. ROGERS, CLERK OF CIRCUIT COURT
 BY: Laura L. Barber D.C.

TOTAL BOCC REVENUES				
<i>Classification</i>	<i>Revenues 11</i>	<i>Revenues 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
General Gov. Taxes	15,215,595	14,787,633	15,334,569	15,148,430
Licenses Permits & Fees	123,085	111,070	83,925	82,900
Federal Grants	676,268	1,351,108	519,527	125,000
State Grants	1,666,580	530,617	3,297,068	4,242,466
State Shared Revenues	5,385,102	5,503,894	5,374,389	6,122,768
Local Grants	1,267,107	223,705	250,000	-
Charges for Services	2,624,980	2,671,248	3,097,808	2,885,699
Court Related Revenues	640	1,180	1,000	300
Fines & Forfeitures	288,462	267,302	260,300	233,050
Interest	55,735	59,275	43,489	44,750
Rents & Royalties	90,652	98,473	90,208	98,108
Special Assessments	2,827,575	2,644,950	2,724,518	2,652,490
Donations	227,746	9,649	5,200	10,000
Sales	15,498	2,863	-	-
Miscellaneous	698,329	761,175	544,400	622,810
Total Revenues Generated	31,163,354	29,024,142	31,626,401	32,268,771
Less 5% Adopted 12 13			(1,483,307)	(1,350,232)
Transfers	2,313,604	1,475,301	1,939,613	1,578,676
Cash Forward	-	-	19,048,119	19,336,052
TOTAL REVENUES	33,476,958	30,499,443	51,130,826	51,833,267

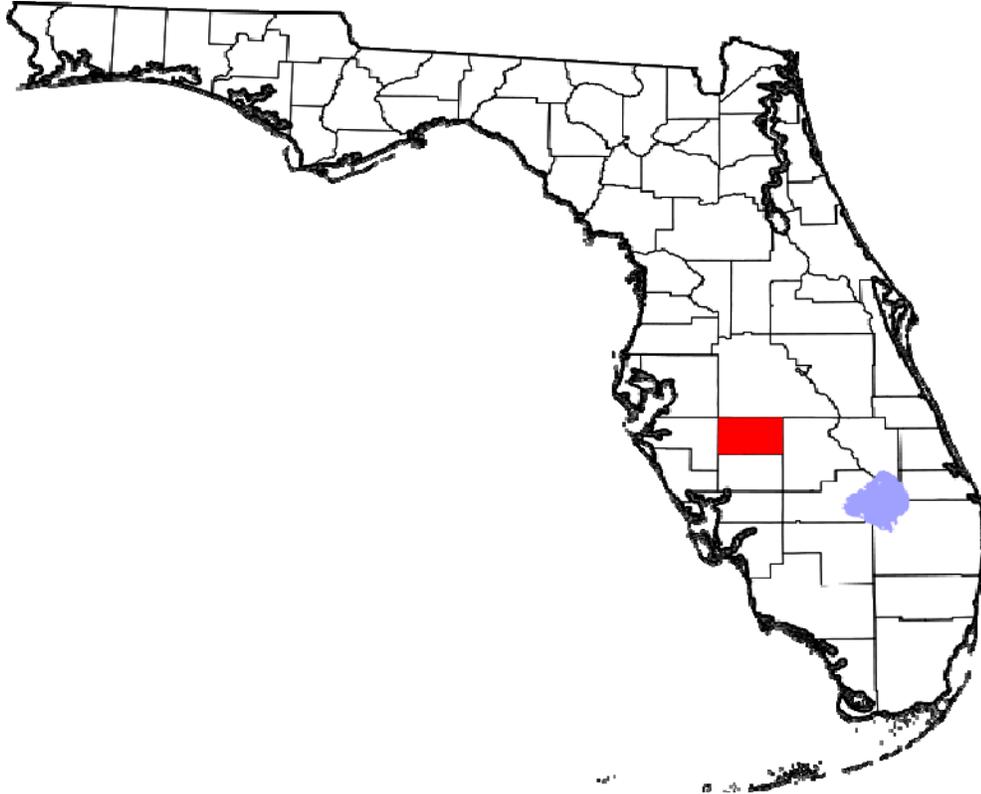


TOTAL BOCC EXPENDITURES				
Classification	Expenditures 11	Expenditures 12	Adopted 13	Adopted 14
General Government Services	5,384,936	4,999,808	5,628,720	5,957,716
Public Safety	12,110,523	12,511,404	12,918,625	13,982,040
Physical Environment	8,257,589	3,919,369	7,554,084	6,279,437
Transportation	4,408,898	4,565,411	8,783,845	9,252,954
Economic Environment	612,381	1,474,339	708,891	635,043
Human Services	1,221,620	1,215,308	1,264,077	1,190,577
Culture & Recreational	1,278,469	940,349	1,377,675	1,232,331
Courts	576,814	505,594	1,335,423	1,367,323
Total Expenditures	33,851,230	30,131,582	39,571,340	39,897,421
Transfers Out	2,525,276	1,751,697	1,939,613	1,578,676
Contingencies	-	4,603	1,726,072	1,552,743
Restricted Reserves	-	-	3,568,314	3,338,349
Fund Balance	-	-	4,325,487	5,466,078
TOTAL EXPENDITURES	36,376,506	31,887,882	51,130,826	51,833,267



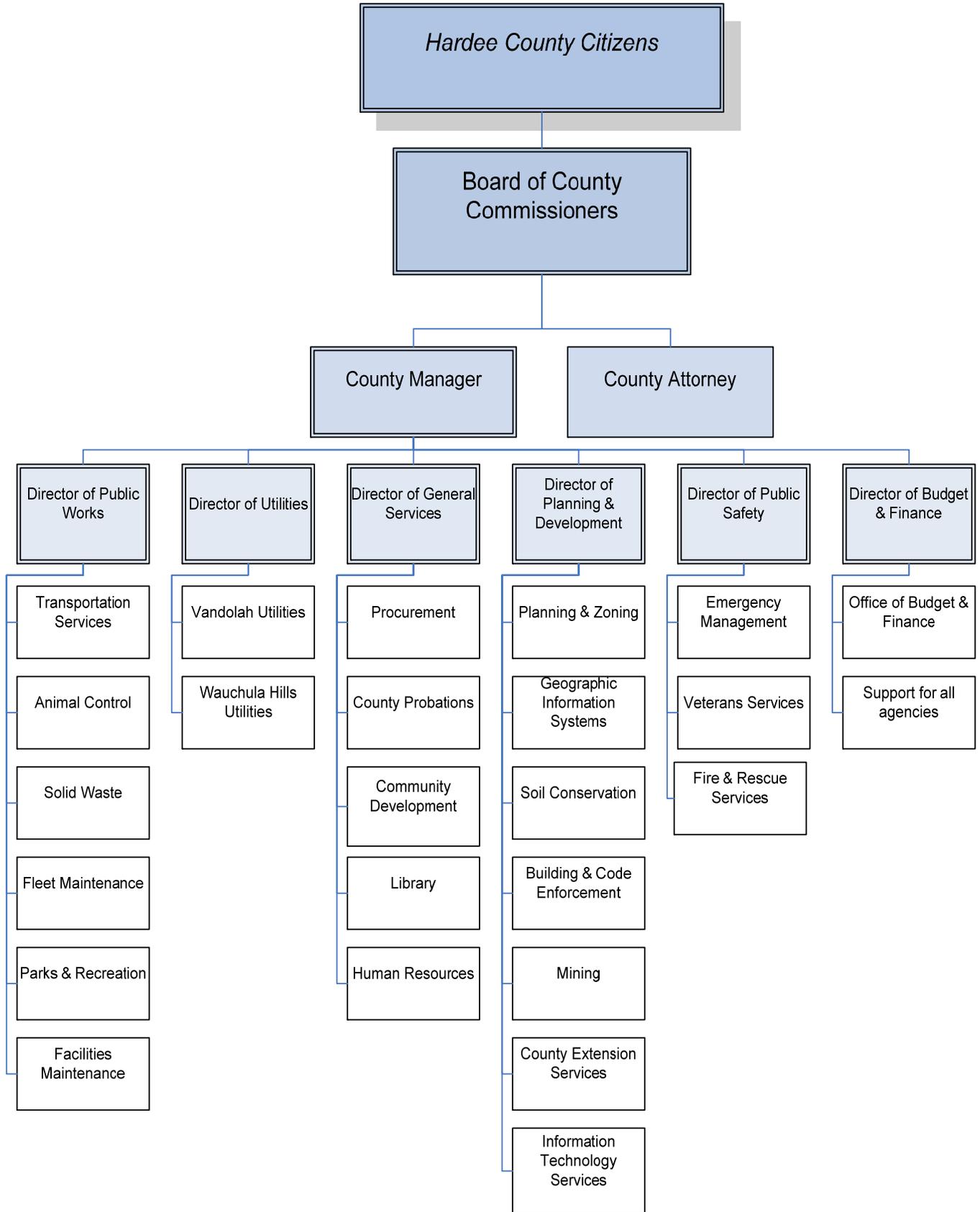
GENERAL INFORMATION

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 2012 population estimate, according to the U.S. Census Bureau, was 27,762.



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 2013-14 runs from October 1, 2013 through September 30, 2014.

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 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 continued improvements for Hardee Lakes including 60 new RV camp sites and plans to open the park seven days per week for visitors.

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 decreased \$27,097,832 or 1.98%% from the 2012 final tax roll to the preliminary tax roll for 2013.

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.

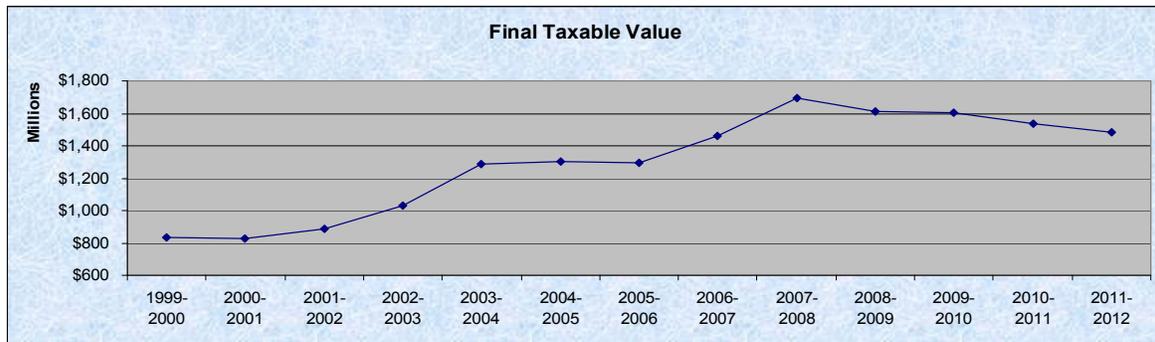
Based on information received from the Hardee County Property Appraiser's office, the estimated loss of taxable property values lost due to Amendment 1 for 2013 are \$69.7 million compared to prior years loss of \$71 million dollars and a loss of tax revenues are estimated to be \$596,116 compared to prior years of \$626,628 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 \$529,021 in the current year and we project to receive around \$515,902 in 2013-2014.

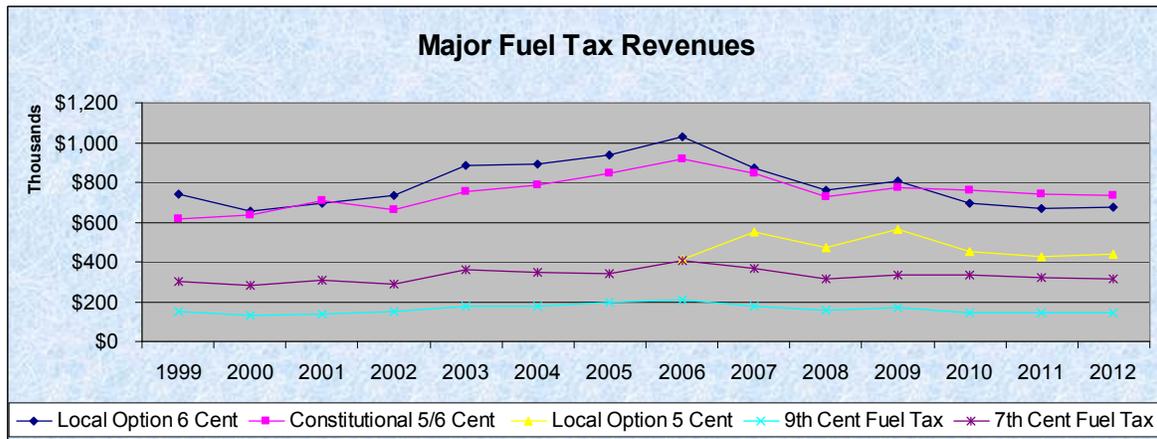
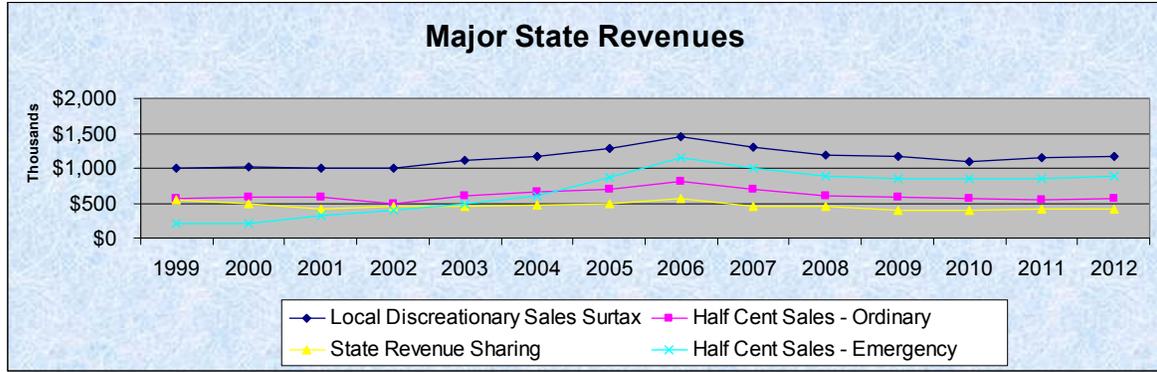
Amendment 4 Conservation Easements: This amendment provided for a full exemption for land dedicated in perpetuity and used exclusively for conservation purposes and provided a partial ad valorem tax exemption for conservation land used for commercial purposes. Properties within Hardee County qualifying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

Medicaid: This past year the State determined that changes in methodology for billing Counties for Medicaid were necessary. Prior methods were based on utilization and eligibility was reviewed and approved by Counties. The new methodology is based on the percentage of county residents enrolled in the Medicaid program. This change will significantly shift the amounts that Hardee County will be paying the State for Medicaid. Under Senate Bill 1520, Hardee County’s payment is projected to increase from \$275,973 in fiscal year 12-13 to \$698,024 in FY 19-20 or an overall increase of 153%.

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 again decreased by approximately 2% and can be contributed mostly to a decrease in tangible property values.



We are currently having indicators that suggest a hold on a sharp downward economy. Indications from state shared revenues generated from sales taxes are stable with a very slight increase of approximately 2% over the past couple of years. Revenues derived from the sale of fuel products continue to decrease on average of 2% annually for the past couple of years with no gains made in 2012.



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 principles. 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 45% of the adopted 2013-14 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.

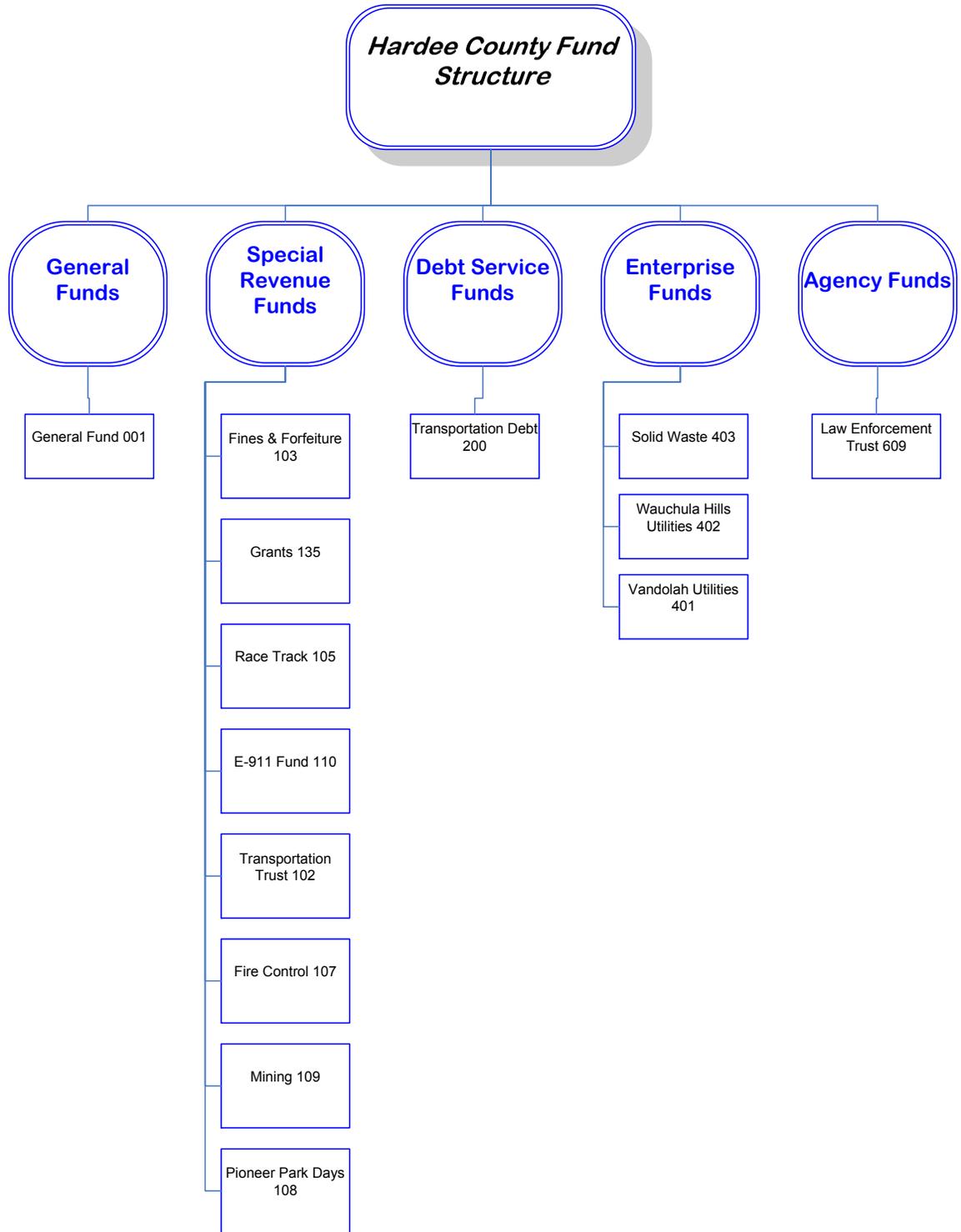
Special Revenue Funds – These funds are used to account for revenues that are restricted in their use by the State or BOCC and must be kept separate from other County revenues. These funds include Transportation Trust, Fine and Forfeiture, Race Track, Fire Control, Pioneer Park Days, Grants, and Mining.

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 ’13) and an adopted budget for the current year (labeled Adopted ’14).

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

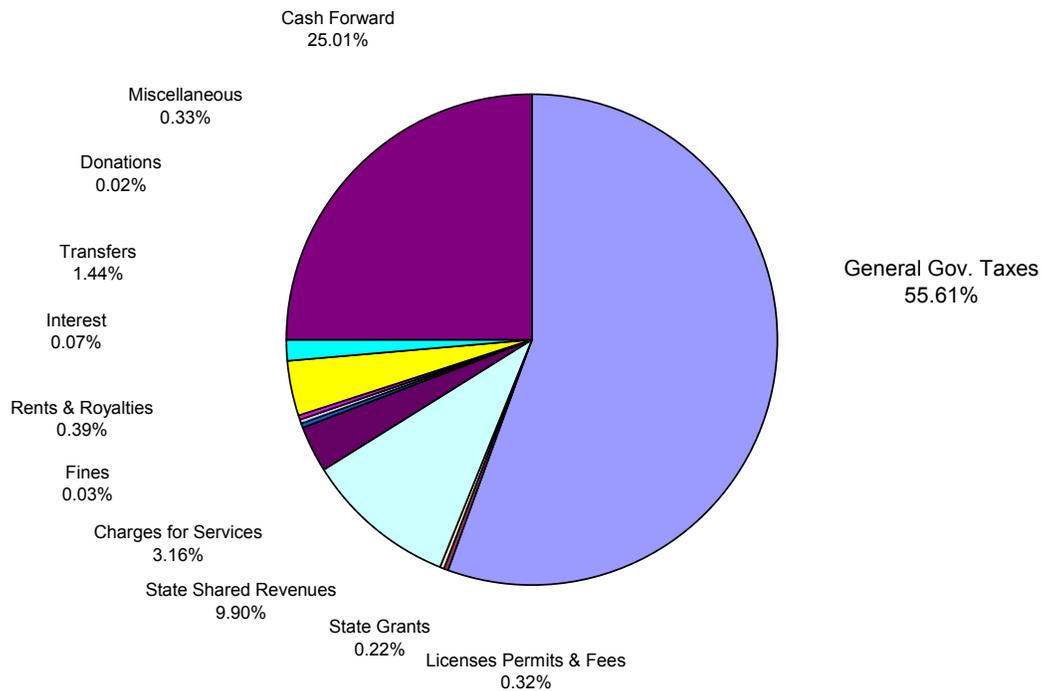
The General Fund accounts for 46% of the Board's adopted 2013-14 budget. The General Fund contains the operating expenditures for general management of the local government and general services that support the entire County network, as well as the budgets for the Constitutional Officers including Property Appraiser, Tax Collector, Supervisor of Elections, Clerk of Courts, and Sheriff.

Revenues

GENERAL FUND REVENUES				
<i>Classification</i>	<i>Revenues 11</i>	<i>Revenues 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
General Gov. Taxes	13,978,798	13,524,771	14,186,236	13,931,870
Licenses Permits & Fees	119,835	107,810	82,725	80,900
Federal Grants	7,194	-	-	-
State Grants	98,431	198,442	69,425	54,817
State Shared Revenues	2,549,917	2,590,882	2,492,255	2,481,343
Charges for Services	1,102,471	1,188,305	796,083	791,207
Fines	9,198	7,497	7,300	7,050
Interest	24,819	24,181	22,000	17,720
Rents & Royalties	90,652	98,473	90,208	98,108
Sales	2,260	-	-	-
Donations	227,746	9,649	5,200	5,000
Miscellaneous	92,001	97,235	516,000	81,510
Total Revenues Generated	18,303,322	17,847,245	18,267,432	17,549,525
Less 5% Adopted 12 13	-	-	(913,372)	(877,477)
Transfers	295,662	284,952	276,633	361,883
Cash Forward	-	-	4,963,221	6,264,785
TOTAL REVENUES	18,598,984	18,132,197	22,593,914	23,298,716

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



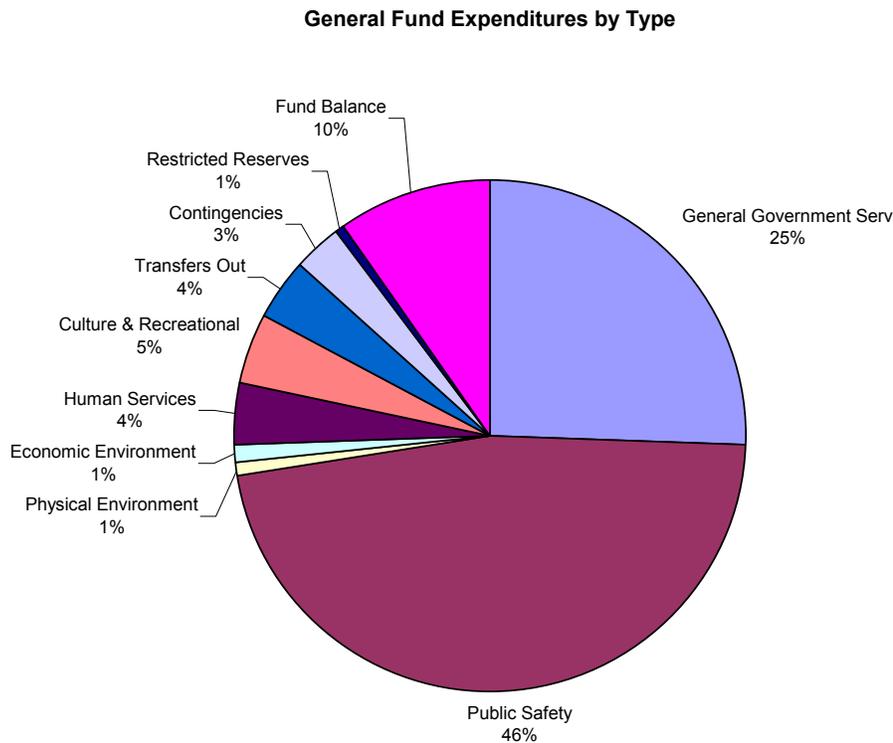
Expenditures

GENERAL FUND EXPENDITURES				
Classification	Expenditures 11	Expenditures 12	Adopted 13	Adopted 14
General Government Services	5,190,640	4,956,285	5,628,720	5,957,716
Public Safety	9,914,719	10,185,948	10,373,202	10,959,832
Physical Environment	158,950	148,393	165,177	176,274
Economic Environment	264,756	254,597	267,842	274,043
Human Services	907,276	929,261	928,377	880,002
Culture & Recreational	1,135,541	852,848	969,186	1,066,689
Total Expenditures	17,571,882	17,327,332	18,332,504	19,314,556
Transfers Out	1,406,190	800,364	1,205,022	881,414
Contingencies	-	-	900,000	700,000
Restricted Reserves	-	-	135,000	135,000
Fund Balance	-	-	2,021,388	2,267,746
TOTAL EXPENDITURES	18,978,072	18,127,696	22,593,914	23,298,716

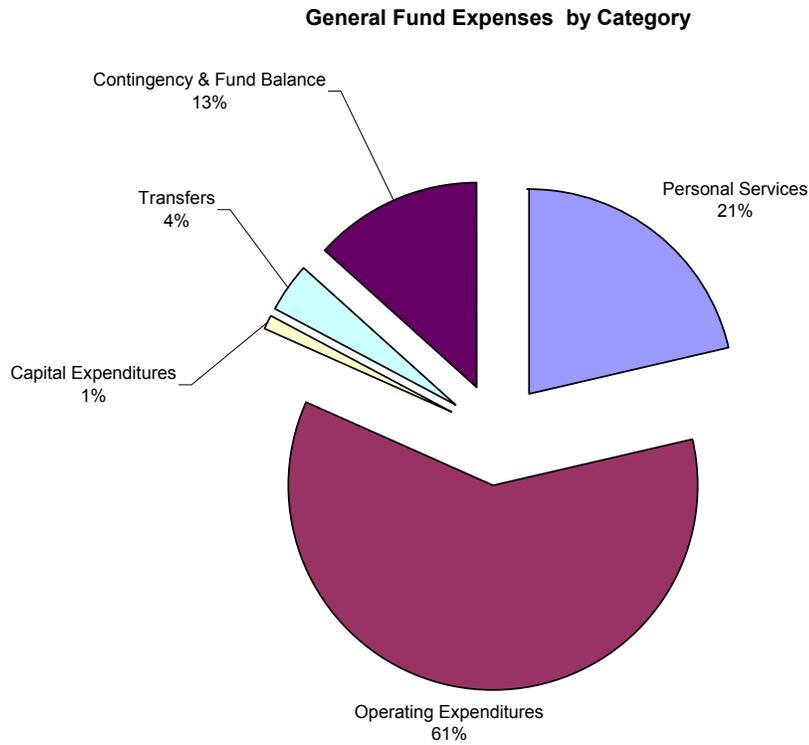
General Fund expenditures under the General Governmental Services include the Clerk of Courts, Property Appraiser, Tax Collector, and Supervisor of Elections budgets which are approved by the BOCC but not under their control. This category also includes County Management such as the BOCC, County Manager, Legal Services, Office of Budget and Finance, and General Services such as Human Resources, Purchasing, ITS, and Facilities Management and accounts for 26% of the total General Fund Expenditures.

Public Safety includes the Sheriff’s budget, Buildings & Inspections, Emergency Management, and Emergency Medical Services and accounts for 46% 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 90 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 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	219,823	208,270	231,282	270,148
Operating Expenditures	50,160	38,205	46,440	53,318
Capital Expenditures		-		
TOTAL	269,983	246,475	277,722	323,466
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 and an increase in travel expenses.

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 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	193,344	188,554	197,585	236,667
Operating Expenditures	10,236	7,788	14,249	20,508
Capital Expenditures		-		
TOTAL	203,580	196,342	211,834	257,175
Number of FTE's	2	2	2	2.5

Variance Explanation

Variances in Personal Services are due to splitting an executive assistant position in Community Development with the County Managers office. This position will dedicate 20 hours per week to each department.

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 v.rogers@hardeeclerk.com
Property Appraiser	Kathy L. Crawford 110 West Oak Street, Suite 103 Wauchula, FL 33873 863-773-2196 k.crawford@hardeepa.com
Tax Collector	Jacki Johnson 110 West Oak Street, Suite 102 Wauchula, FL 33873 863-773-9144 j.johnson@hardeetc.com
Supervisor of Elections	Jeffery Ussery 311 North 6 th Avenue Wauchula, FL 33873 863-773-6061 hardeesoe@yahoo.com

Budget

<i>ELECTED OFFICIALS ALLOCATIONS</i>				
<i>Classification</i>	<i>Expensed 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Clerk of Courts	475,000	470,400	470,400	446,500
Property Appraiser	641,384	573,802	619,947	684,103
Tax Collector	478,487	494,378	670,324	742,328
Supervisor of Elections	293,337	294,658	284,474	292,308
TOTAL	1,888,208	1,833,238	2,045,145	2,165,239

HUMAN RESOURCES

Mission Statement

The Human Resources Department's mission is to provide support to all County Departments to ensure the Board of County Commissioner's employment practices and benefits are consistent with the goals and objectives of the Hardee County 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 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	110,355	107,309	113,441	122,100
Operating Expenditures	4,805	5,716	6,040	5,790
Capital Expenditures		-		
TOTAL	115,160	113,025	119,481	127,890
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 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	147,122	143,862	156,882	167,667
Operating Expenditures	7,562	7,227	10,284	10,277
Capital Expenditures		-		
TOTAL	154,684	151,089	167,166	177,944
Number of FTE's	3	3	3.38	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 BOCC'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 such as, but not limited to, JAGD, JAGC, SCAAP, COPS, BVP
- 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, as funds become available by the State
- 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
- Administer IDA grant to further develop Hardee Lakes Park in the amount of \$250,000
- Administer Mosaic grant to develop infrastructure at Hardee Lakes Park.
- Administer E911 grants.
- Participate in county visioning workshops.
- Participate in the Sustainable Communities Network Heartland 2060 grant program administered by Central Florida Regional Planning

Budget

OFFICE OF COMMUNITY DEVELOPMENT (OCD) DEPARTMENTAL EXPENDITURES				
Classification	Expensed 11	Expensed 12	Adopted 13	Adopted 14
Personal Services	177,994	99,197	214,017	231,666
Operating Expenditures	253	250	7,525	9,525
Capital Expenditures		-		
TOTAL	178,247	99,447	221,542	241,191
Number of FTE's	4.27	2.02	4.14	4.16

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 4.5 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.
- Indigent Verification – OMB has assumed duties no longer provided to the Health Department by verifying indigent status to residents requesting funding from HCRA (Health Care Reform Act)

Budget

<i>OFFICE OF MANAGEMENT AND BUDGET DEPARTMENTAL EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	161,664	155,721	165,780	181,821
Operating Expenditures	121,303	124,208	130,790	129,950
Capital Expenditures		-		
TOTAL	282,967	279,929	296,570	311,771
Number of FTE's	3	3	3	3

Variance

The variance in personal services is due to salary adjustments approved by the BOCC during the budget process as well as increases in FRS and health insurance.

PLANNING AND ZONING DEPARTMENT

Mission Statement

The Planning and Zoning 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 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	154,156	154,287	160,184	171,421
Operating Expenditures	101,914	45,489	74,314	71,654
Capital Expenditures		-		
TOTAL	256,070	199,776	234,498	243,075
Number of FTE's	2	2	2	2

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
- Complete the installation of 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
- Replace aging servers and expand server virtualization to reduce hardware and operating costs
- Work with Road/Bridge to lay conduit for future fiber whenever road work is done

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
- 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 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	124,725	126,106	138,454	145,437
Operating Expenditures	64,791	52,576	80,225	87,679
Capital Expenditures	7,853	8,020	17,500	20,000
TOTAL	197,369	186,702	236,179	253,116
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
- Provide all grounds maintenance for the County facilities, as well as complete custodial services

Budget

FACILITIES MANAGEMENT DEPARTMENTAL EXPENDITURES				
Classification	Expensed 11	Expensed 12	Adopted 13	Adopted 14
Personal Services	672,615	634,851	666,551	681,798
Operating Expenditures	323,920	317,457	361,950	372,050
Capital Expenditures		13,307	41,500	38,500
TOTAL	996,535	965,615	1,070,001	1,092,348
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 11	Expensed 12	Adopted 13	Adopted 14
Sheriff Allocation	7,339,410	7,447,347	7,414,167	7,767,636
Sheriff Operating Expenditures	23,190	20,925	26,120	26,120
Jail Personal Services	78,261	75,470	80,024	100,371
Jail Operating Expenditures	376,868	433,688	548,920	564,095
Jail Capital Expenditures	31,122	17,291	17,000	17,000
TOTAL	7,848,851	7,994,721	8,086,231	8,475,222
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 ensuring 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 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	242,122	223,106	230,797	282,007
Operating Expenditures	27,124	26,124	30,430	70,575
Capital Expenditures		-		22,500
TOTAL	269,246	249,230	261,227	375,082
Number of FTE's	4	4	4	5

Variance Explanation

The variance in Personal Services is due to the addition of one code enforcement officer.

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
- We ensure the annual site visits of SARA Title II Facilities are completed, 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 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	133,741	104,048	130,843	124,173
Operating Expenditures	52,205	66,437	60,321	63,075
Capital Expenditures	31,000	21,274	-	-
TOTAL	216,946	191,759	191,164	187,248
Number of FTE's	2.5	2.5	2.5	2.0

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 11	Expensed 12	Adopted 13	Adopted 14
Personal Services	1,170,466	1,191,182	1,304,596	1,337,840
Operating Expenditures	280,056	254,939	349,215	348,805
Capital Expenditures	-	165,733	96,138	150,000
Debt Payment	57,540	57,540	-	-
TOTAL	1,508,062	1,669,394	1,749,949	1,836,645
Number of FTE's	17.92	17.92	17.92	17.92

SOIL CONSERVATION

Mission Statement

To provide leadership to help people conserve, improve, and sustain the natural resources and environment of Hardee County, Florida

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 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 includes Environmental Quality Incentives Programs (EQIP), Emergency Watershed Program (EWP), Wildlife Habitat Program, Soil Survey to landowners, tops, wetlands & aeriels maps and delivery programs information.

Budget

SOIL CONSERVATION DEPARTMENTAL EXPENDITURES				
Classification	Expensed 11	Expensed 12	Adopted 13	Adopted 14
Personal Services	40,314	29,583	35,553	33,464
Operating Expenditures	1,753	1,640	2,775	2,700
Capital Expenditures		-		
TOTAL	42,067	31,223	38,328	36,164
Number of FTE's	2	1	1	1

COUNTY EXTENSION OFFICE

Mission Statement

UF/IFAS Extension/Hardee County Extension Service is an equal opportunity institution providing research based educational information and services in the areas of agriculture, family, & consumer sciences and 4-H youth development.

Goals and Objectives

- Research based information made available to local agricultural producers in the areas of livestock, citrus, vegetable production, and horticulture
- Classes and testing made available to those individuals seeking a restricted use pesticide license, as well as various other types of pesticide licenses
- Family & Consumer Science agent networks with other agencies throughout the county in providing research based nutritional programming for all age levels
- Family & Consumer Science programs available upon request in the areas of nutrition and health, food preservation and safety, child development, parenting, financial management and housing and clothing
- 4-H program strives to provide current and diverse educational training opportunities for volunteers on county, district and state levels
- Senior 4-H members encouraged to take an active role in leadership – 4-H County Council re-established to provide educational training opportunities to develop tomorrow's leaders
- Initiate new 4-H clubs in all communities within the county to meet the needs of all youth as well as maintain existing clubs

Programs

- Provide local population with information on a broad range of subjects including but not limited to dooryard citrus, vegetable gardening, environmental landscaping and much more
- Pesticide license and continuing education classes
- Pesticide license exams given on an as needed basis
- Classes and presentations given on request covering a wide range of topics

Budget

<i>COUNTY EXTENSION DEPARTMENTAL EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	107,485	105,019	108,450	114,085
Operating Expenditures	9,398	12,151	18,399	21,525
Capital Expenditures		-		4,500
TOTAL	116,883	117,170	126,849	140,110
Number of FTE's	3	3	3	3

Variance Explanation

The variance in Capital Expenditures is for the purchase of a folding machine for the publication of brochures, flyers, newsletter and other educational handouts generated by the extension office.

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

<i>VETERANS SERVICES DEPARTMENTAL EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	14,802	15,060	16,532	17,233
Operating Expenditures	2,454	4,537	4,310	4,310
Capital Expenditures		-		
TOTAL	17,256	19,597	20,842	21,543
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 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	93,734	102,709	106,291	112,287
Operating Expenditures	33,290	31,328	42,839	37,077
Capital Expenditures		-		5,500
TOTAL	127,024	134,037	149,130	154,864
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 state recently changed their rules of charging for Medicaid based on the actual billing and now charges the county a proportionate share based on the number of residents enrolled in the program. This will be a major financial issue in the future years.
- Indigent Burials – Mandated by Florida State Statute 406.52. The County is responsible to make payments on behalf of citizens qualified as indigent.

Budget

<i>HUMAN SERVICES ALLOCATIONS AND DEPARTMENTAL EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Health Department	90,483	19,315	26,400	26,400
HCRA	113,077	103,100	103,100	104,000
Medicaid	372,963	430,467	442,416	317,768
Peace River Center	-	9,000	9,000	9,000
Hope of Hardee / Nu Hope	29,000	28,000	28,000	28,000
Resthaven	92,168	129,679	94,500	163,125
Cutting Edge Ministries	5,000	4,000	4,000	4,000
Indigent Burials	12,870	17,135	14,000	15,000
HARC	10,000	4,200	9,000	9,000
EPCA (Caring People Ministries	5,000	3,000	4,000	-
Tri County Addictions	-	-	-	-
TD Planning (CFRPC)	10,000	12,731	12,734	12,799
Intelitran - TD	19,692	20,597	20,597	24,546
Hardee Help Center	10,000	9,000	9,000	9,000
Alpha & Omega Ministries	10,000	5,000	2,500	2,500
TOTAL	780,253	795,224	779,247	725,138

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 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	165,448	166,283	171,829	181,188
Operating Expenditures	10,893	22,334	27,000	27,000
Capital Expenditures	19,454	13,291	14,700	14,700
TOTAL	195,795	201,908	213,529	222,888
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 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	-	-	-	-
Operating Expenditures	91,694	106,117	109,434	119,690
Capital Expenditures	269,043	-	-	-
TOTAL	360,737	106,117	109,434	119,690
Number of FTE's	-	-	-	-

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 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	138,301	129,379	137,410	149,402
Operating Expenditures	30,742	33,834	36,287	36,287
Capital Expenditures	-	-	-	-
TOTAL	169,043	163,213	173,697	185,689
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 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	74,497	71,899	79,144	166,536
Operating Expenditures	50,162	51,245	60,185	65,981
Capital Expenditures	21,622	-	60,000	9,000
TOTAL	146,281	123,144	199,329	241,517
Number of FTE's	2	2	2	5

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 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	108,213	98,501	105,384	114,705
Operating Expenditures	112,973	107,366	122,313	119,250
Capital Expenditures	-	10,099	-	9,000
TOTAL	221,186	215,966	227,697	242,955
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 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
CFRPC - Assessments	7,084	6,932	6,913	6,941
Other Current Charges	1,147	1,294	2,000	2,000
Worker's Comp	32,318	43,780	36,000	42,680
Unemployment Comp	23,064	7,637	30,000	10,000
Insurance	184,595	226,542	256,000	289,880
Legislative Assistance	33,000	33,000	40,000	40,000
City of Wauchula CRA	318,533	293,196	269,669	260,000
Medical Examiner	71,615	80,844	84,631	85,635
Chamber of Commerce	2,500	-	2,000	2,500
Economic Dev. Council	245,000	235,000	245,000	250,000
Recreation Complex	42,500	42,500	42,500	51,950
Special Events	-	-	1,000	2,000
Ona Range Cattle Station	-	-	2,000	-
GF Transfers	1,406,190	800,365	1,205,022	881,414
TOTAL	2,367,546	1,771,090	2,222,735	1,925,000

TRANSPORTATION TRUST FUND & TRANSPORTATION TRUST DEBT FUND

The Transportation Trust Fund and Transportation Trust Debt Fund account for approximately 20% of the County's total budget for 2013-2014 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 11</i>	<i>Revenues 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
General Gov. Taxes	1,236,797	1,262,862	1,148,333	1,216,560
Licenses, Permits & Fees	3,250	2,350	1,200	2,000
Federal Grants	27,021	-	-	-
State Grants	1,009,171	171,383	3,138,555	4,080,240
State Shared Revenues	1,944,200	2,084,906	1,892,997	2,664,989
Charges for Services	117,014	107,884	110,000	110,000
Court Related Revenues	640	1,180	1,000	300
Interest	9,839	10,381	10,000	7,000
Sales	13,238	2,863	-	-
Donations				5,000
Miscellaneous	510,662	93,907	4,000	510,000
Total Revenues Generate	4,871,832	3,737,716	6,306,085	8,596,089
Less 5% Adopted 12 13	-	-	(315,305)	(225,793)
Transfers	41,303	70,452	43,500	68,500
Cash Forward		-	3,566,782	2,147,848
TOTAL REVENUES	4,913,135	3,808,168	9,601,062	10,586,644

Transportation Trust Debt Revenues

TRANSPORTATION TRUST DEBT REVENUES				
<i>Classification</i>	<i>Revenues 11</i>	<i>Revenues 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Interest	338	-	-	-
Transfers	100,200	-	-	-
Cash Forward	-	-	-	-
TOTAL REVENUES	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 improvements to N. Hammock Road, Parnell Road, Center Hill Road and REA Road and a road work program. 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.

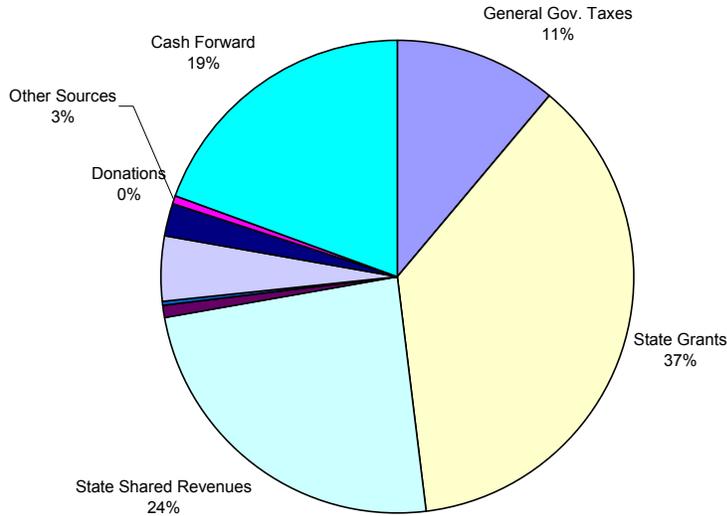
Severance Tax – Shall be used for phosphate-related expenses that provide for infrastructure or services in support of the phosphate industry. (Such as maintaining adequate roads used by the phosphate industry.)

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

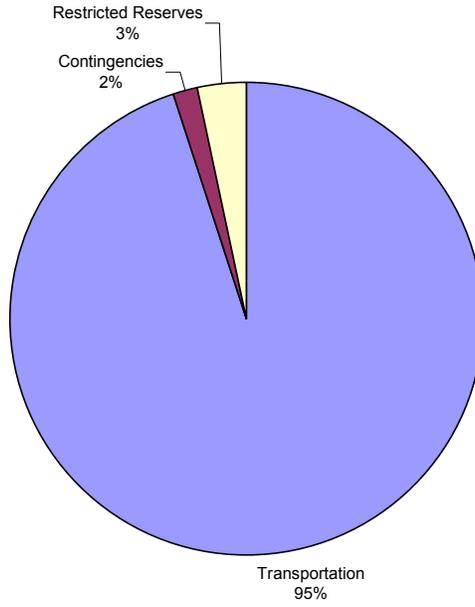


Transportation Expenditures

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

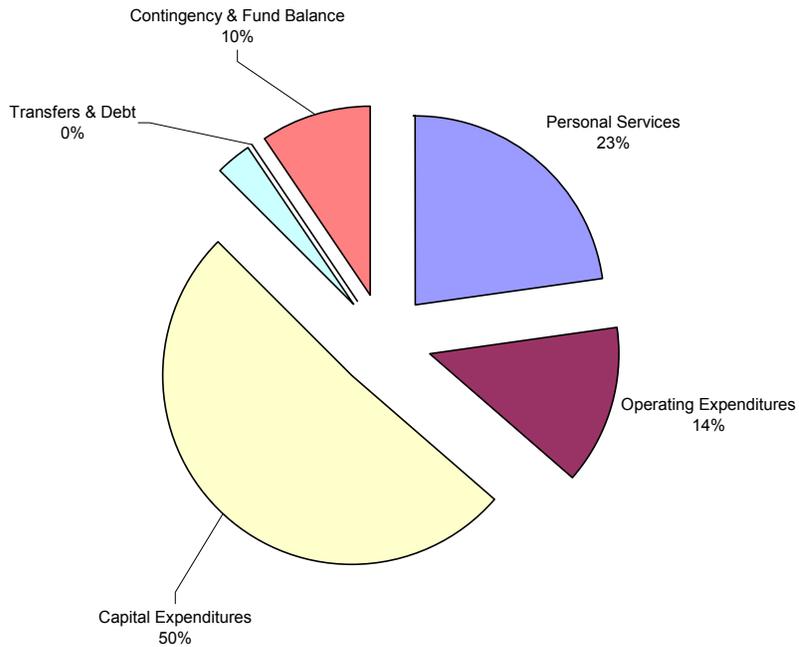
TRANSPORTATION TRUST & DEBT FUND EXPENDITURES				
Classification	Expenditures 11	Expenditures 12	Adopted 13	Adopted 14
Transportation	4,204,535	4,565,411	8,783,845	9,252,954
Debt Payment	204,363	-	-	-
Total Expenditures	4,408,898	4,565,411	8,783,845	9,252,954
Transfers Out	237,715	-	-	-
Contingencies	-	-	192,698	180,000
Restricted Reserves	-	-	624,519	320,987
Fund Balance	-	-	-	832,703
TOTAL EXPENDITURES	4,646,613	4,565,411	9,601,062	10,586,644

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, rights-of-way, and storm water management systems in an effort to provide safe roadways for all residents and visitors, protect the investment in those systems, plus to develop and provide improved levels of service by properly planning, scheduling and completing work.

Goals and Objectives

- Based on available funding, properly 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
- Using 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 326 miles of paved roads and 200 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 42 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 foot 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 and 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 rights-of-way, maintains the rights-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 2-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 11	Expensed 12	Adopted 13	Adopted 14
Personal Services	1,621,351	1,636,515	1,776,287	1,898,854
Operating Expenditures	948,218	1,289,916	1,362,500	1,379,175
Capital Expenditures	125,016	5,000	180,000	298,000
TT Transfers	237,715	-	-	-
Contingency		-	-	180,000
TOTAL	2,932,300	2,931,431	3,318,787	3,756,029
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 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	450,899	407,461	508,996	500,115
Operating Expenditures	51,384	50,794	67,000	66,863
Capital Expenditures	2,999	8,076	-	4,200
TOTAL	505,282	466,331	575,996	571,178
Number of FTE's	12	12	10	10.12

TRANSPORTATION CAPITAL PROJECTS

Programs

- N. Hammock Road and Parnell Road Resurfacing Project – A State grant for \$3,168,507 will fund this project that includes the resurfacing of 2.05 miles on N. Hammock Road and the northerly 4.81 miles on Parnell Road.
- Center Hill Road - This project consists of resurfacing and some minor drainage improvements to approximately 2.15 miles of existing paved road. Funding will be provided by a \$705,413 State grant.
- REA Road – This project consists of resurfacing and some minor drainage improvements on this 0.46 mile roadway. Funding for this project is from a \$206,320 State grant.
- 2014 Road Work Program – This program consists of multiple projects to improve existing paved roads, bridge work and surfacing of certain unpaved roads that all have a 10-year or greater life expectancy with funding from the Local Optional Fuel Taxes and Severance Tax with an estimated cost of \$800,000.

Budget

<i>TT CAPITAL PROJECTS EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Capital Expenditures	1,004,668	1,167,649	4,889,062	5,105,747
Transfers	-	-	-	-
Reserves		-	624,519	320,987
TOTAL	1,004,668	1,167,649	5,513,581	5,426,734

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 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Debt Principal	200,000	-	-	-
Debt Interest	1,036	-	-	-
Transfers	3,326	-	-	-
TOTAL	204,362	-	-	-

FINE & FORFEITURE FUND

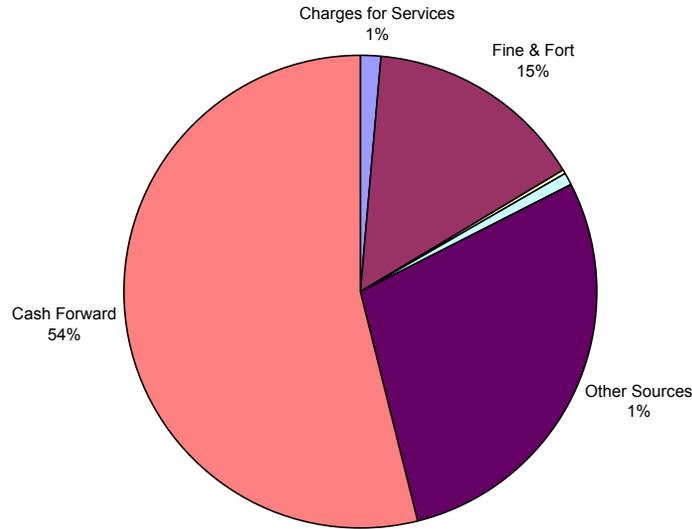
The Fine and Forfeiture Fund contains the operating expenses of all agencies under the Court Systems including the Circuit and County Judges, the State Attorney, Public Defender, Conflict Council, State and County Probations, Guardian Ad Litem and Clerk of Courts Communications related to court functions. 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 11</i>	<i>Revenues 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
State Grants	74,465	-	-	-
Charges for Services	20,114	20,744	20,000	20,000
Court Related Revenues	10,297	9,306	-	-
Fines and Forfeitures	279,264	259,805	253,000	226,000
Interest	2,990	2,489	1,000	1,600
Miscellaneous	663	-	100	-
Total Revenues Generated	387,793	292,344	274,100	247,600
Less 5% Adopted 12 13	-	-	(13,705)	(12,380)
Transfers	-	-	250,000	426,433
Cash Forward	-	-	928,972	805,206
TOTAL REVENUES	387,793	292,344	1,439,367	1,466,859

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.

Fine & Forfeiture Revenues by Type

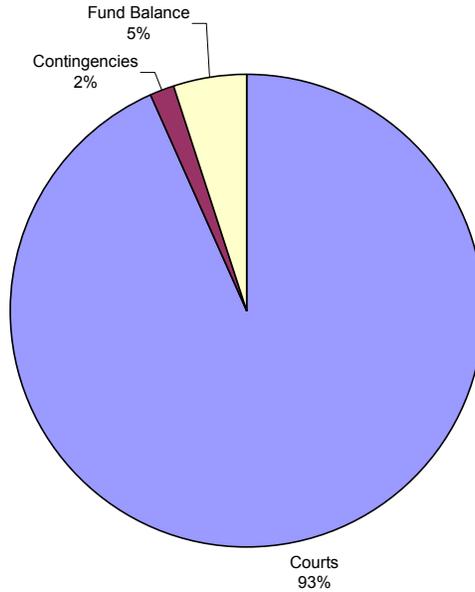


Expenditures

FINE & FORFEITURE EXPENDITURES				
Classification	Expenditures 11	Expenditures 12	Adopted 13	Adopted 14
General Government Services	-	-	-	-
Public Safety	-	-	-	-
Courts	576,814	505,594	1,335,423	1,367,323
Total Expenditures	576,814	505,594	1,335,423	1,367,323
Transfers Out	-	-	-	-
Contingencies	-	-	25,000	25,000
Fund Balance	-	-	78,944	74,536
TOTAL EXPENDITURES	576,814	505,594	1,439,367	1,466,859

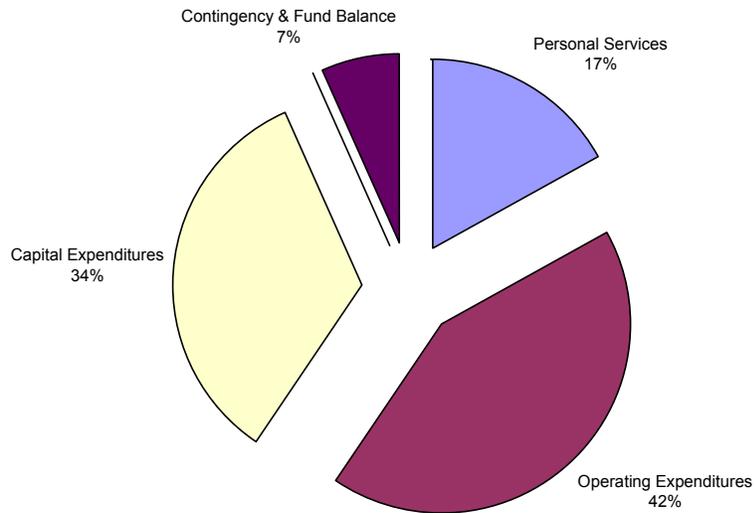
Fine & Forfeiture expenses have been reduced dramatically by moving the Sheriff's budget to the General Fund. The expenses remaining in this fund are all classified as court related expenses. The large transfer out is the fund balance dollars no longer needed in this fund.

Fine & Forfeiture Expenditures by Type



There are six full time employees assigned to the Fine & Forfeiture Fund and there is approximately \$494,000 restricted to Courthouse capital improvements.

Fine & 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 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	62,466	55,700	64,742	69,969
Operating Expenditures	1,537	1,594	2,996	2,996
Capital Expenditures	-	-	-	-
TOTAL	64,003	57,294	67,738	72,965
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 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	40,272	43,047	46,021	48,749
Operating Expenditures	142,217	147,665	169,681	169,606
Capital Expenditures	-	-	-	10,000
TOTAL	182,489	190,712	215,702	228,355
Number of FTE's	2	1.5	1.5	1.5

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 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
State Attorney	16,535	27,079	40,250	40,250
Public Defender	11,343	5,921	18,945	21,245
Guardian Ad Litem	2,301	2,953	3,200	3,200
Circuit and County Court	27,334	33,474	36,500	36,500
Criminal Conflict Council	909	902	1,000	1,000
Clerk of Courts	33,005	34,798	33,300	35,600
TOTAL	91,427	105,127	133,195	137,795

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 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	117,010	113,862	122,350	128,041
Operating Expenditures	2,010	4,245	4,489	4,304
TOTAL	119,020	118,107	126,839	132,345
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 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Public Safety	9,584	6,111	-	-
Court Related Services	35,827	18,800	304,973	308,887
TOTAL	45,411	24,911	304,973	308,887

CAPITAL

Programs

- Construction of a records retention building for the Clerk of Court offices.

Budget

<i>FF CAPITAL PROJECTS EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Capital Expenditures	74,465	9,444	486,976	486,976
TOTAL	74,465	9,444	486,976	486,976

RACE TRACK FUND

Revenues

RACE TRACK REVENUES				
<i>Classification</i>	<i>Revenues 11</i>	<i>Revenues 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Race Track	446,500	446,500	446,500	446,500
Interest	36	33	-	-
Total Revenues Generated	446,536	446,533	446,500	446,500
Cash Forward				124,489
TOTAL REVENUES	446,536	446,533	446,500	570,989

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 11</i>	<i>Expenditures 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Human Services	194,000	194,000	194,000	187,375
Culture & Recreational	26,500	26,500	26,500	-
Total Expenditures	220,500	220,500	220,500	187,375
Transfers Out	226,000	226,000	226,000	252,500
Contingencies				131,114
TOTAL EXPENDITURES	446,500	446,500	446,500	570,989

FIRE CONTROL

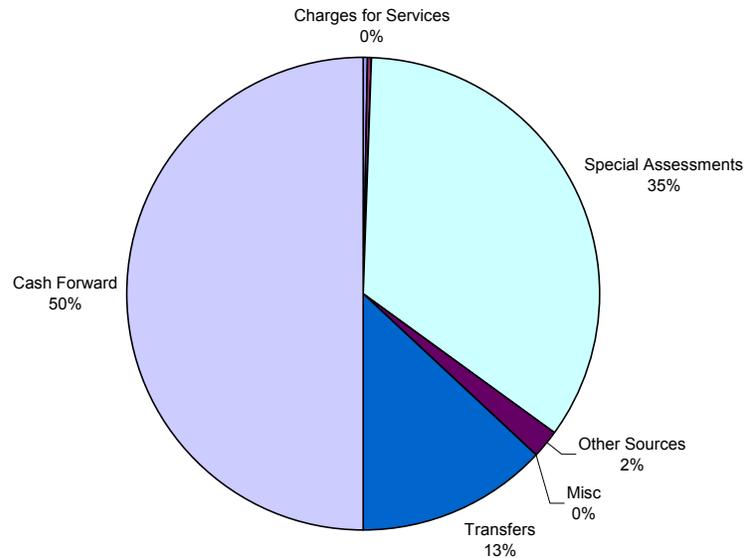
The Fire Services Fund accounts for 10% of the County's total budget. This fund contains the operating expenditures for fire rescue services. Emergency Medical Services (EMS) is not reflected in this budget; it can be found under the General Fund on page 44.

Revenues

FIRE CONTROL REVENUES				
<i>Classification</i>	<i>Revenues 11</i>	<i>Revenues 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Federal Grants	-	910	-	-
State Shared Revenues	6,720	4,179	6,000	9,120
Charges for Services	23,927	24,240	19,654	18,888
Interest	4,783	6,945	2,500	4,400
Special Assessments	2,009,104	1,805,920	1,847,054	1,840,960
Miscellaneous	13,147	3,541	-	1,000
Total Revenues Generated	2,057,681	1,845,735	1,875,208	1,874,368
Less 5% Adopted 12 13		-	(93,761)	(93,719)
Transfers	1,054,826	691,820	692,320	702,981
Cash Forward		-	2,306,885	2,661,024
TOTAL REVENUES	3,112,507	2,537,555	4,780,652	5,144,654

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

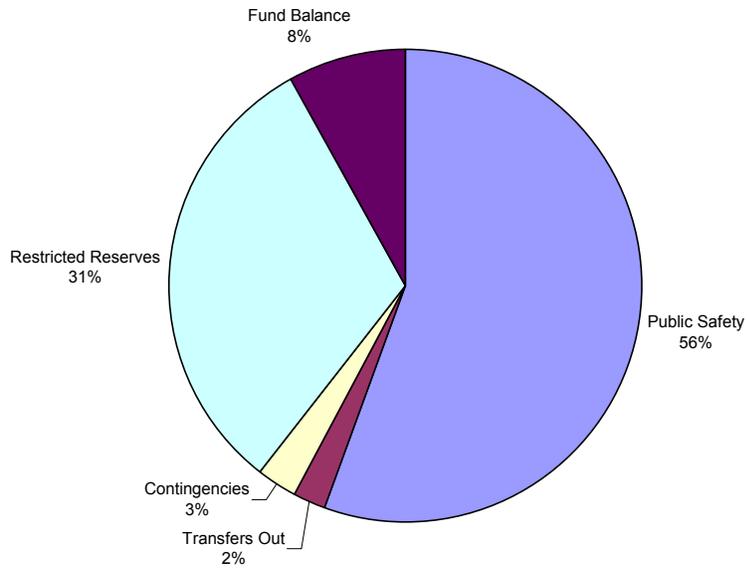


Expenditures

FIRE RESCUE EXPENDITURES				
Classification	Expenditures 11	Expenditures 12	Adopted 13	Adopted 14
Public Safety	2,009,558	2,020,776	2,356,453	2,855,240
Total Expenditures	2,009,558	2,020,776	2,356,453	2,855,240
Transfers Out	88,271	125,037	116,750	120,000
Contingencies	-	-	134,776	135,000
Restricted Reserves	-	-	1,754,489	1,614,414
Fund Balance	-	-	418,184	420,000
TOTAL EXPENDITURES	2,097,829	2,145,813	4,780,652	5,144,654
Number of FTE's	26.08	26.08	26.08	26.08

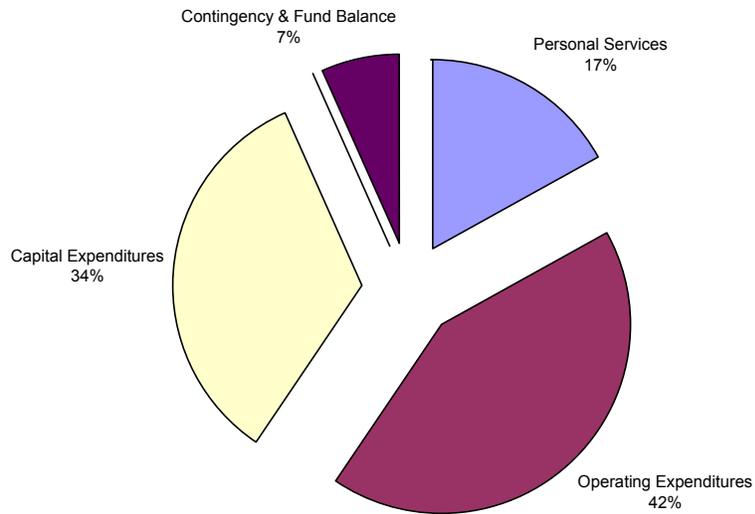
Because the County manages the Fire Services and Emergency Medical Services as a consolidated agency with dual certified personnel, Fire Service expenditures and EMS expenditures are calculated as a whole department and then separated. There are three apportionment methodologies that were developed to 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.

Fine & Forfeiture Expenditures by Category



HARDEE COUNTY FIRE RESCUE

Mission Statement

The mission of Hardee County Fire Rescue is to protect lives and property from the adverse effects of fire, medical emergencies and exposure to dangerous conditions created either by nature or man. We will respond to emergencies in a professional and courteous manner and strive to reduce the rate of emergencies through public education and fire prevention. Ethical values will remain the core of every decision made by each member of our Department.

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
- Continuously update Standard Operating Procedures to incorporate new advances in safety and innovations
- 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 are supervised 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 - the division must supervise all listed divisions below and provide an incident commander for 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; 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

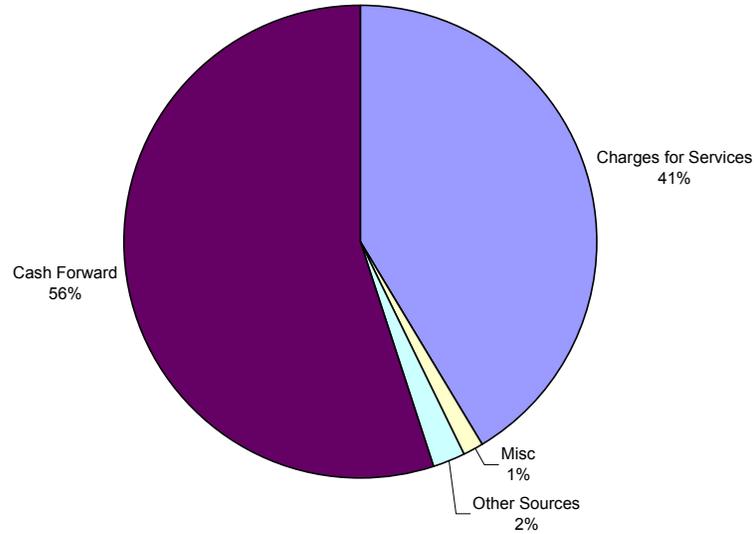
Pioneer Park Days Fund is a special fund established for the annual event. This five-day event draws a crowd of over 15,000. It is one of the largest events of its kind in the country. Highlights include: over 400 exhibitors of antique tractors, antique engines, model steam engines and antique cars, 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 11</i>	<i>Revenues 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Charges for Services	93,720	83,740	87,000	74,000
Interest	424	308	150	100
Miscellaneous	1,247	1,334	1,300	2,300
Total Revenues Generated	95,391	85,382	88,450	76,400
Less 5%	-	-	(4,350)	(3,700)
Cash Forward	-	-	104,372	98,359
TOTAL REVENUES	95,391	85,382	188,472	171,059

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

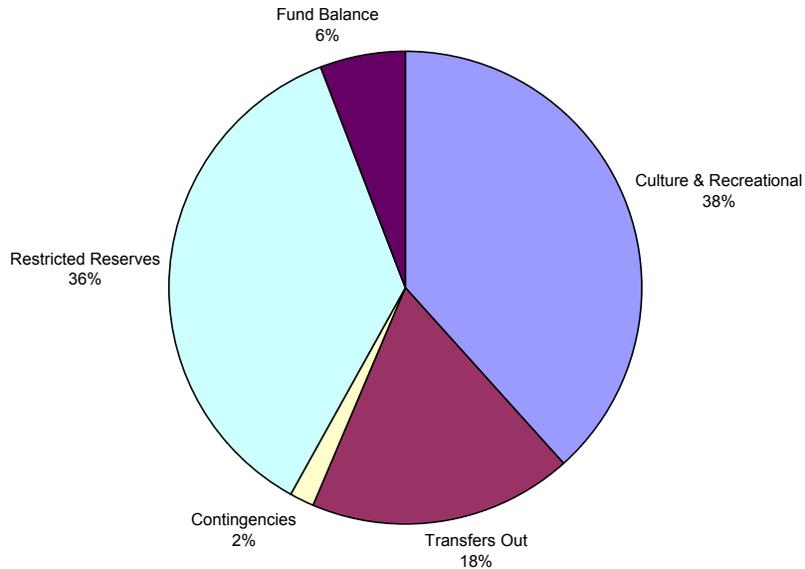


Expenditures

PIONEER PARK DAYS EXPENDITURES				
Classification	Expenditures 11	Expenditures 12	Adopted 13	Adopted 14
Culture & Recreational	116,428	55,598	63,989	65,642
Total Expenditures	116,428	55,598	63,989	65,642
Transfers Out	34,335	28,406	37,800	30,800
Contingencies		-	3,000	3,000
Restricted Reserves		-	73,244	61,617
Fund Balance		-	10,439	10,000
TOTAL EXPENDITURES	150,763	84,004	188,472	171,059
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.)

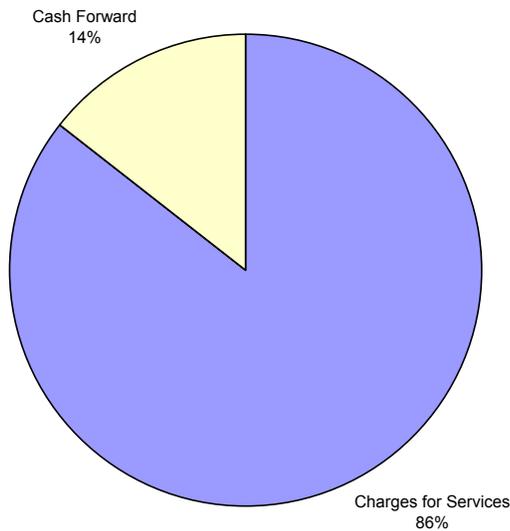
MINING DEPARTMENT

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 11</i>	<i>Revenues 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Charges for Services	211,050	304,566	597,688	476,970
Interest	538	398	400	380
Total Revenues Generated	211,588	304,964	598,088	477,350
Transfers		-		
Cash Forward		-	153,965	79,950
TOTAL REVENUES	211,588	304,964	752,053	557,300

Mining Revenues by Type

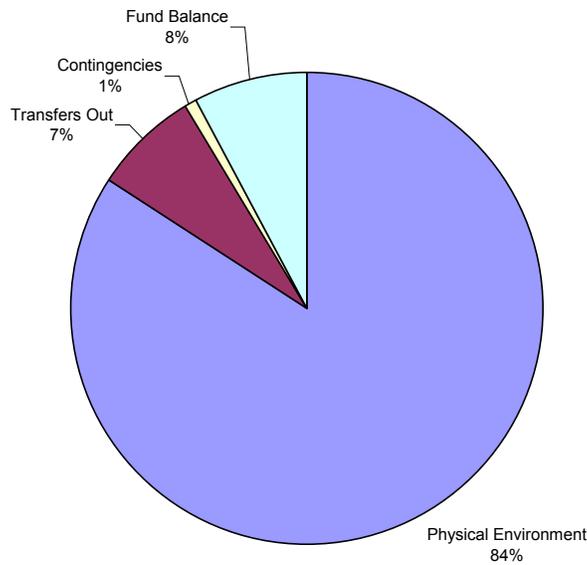


Expenditures

MINING FUND EXPENDITURES				
<i>Classification</i>	<i>Expenditures 11</i>	<i>Expenditures 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Physical Environment	215,338	367,375	605,281	468,658
Total Expenditures	215,338	367,375	605,281	468,658
Transfers Out	35,000	40,265	40,265	40,265
Contingencies		-	12,323	5,000
Fund Balance		-	94,184	43,377
TOTAL EXPENDITURES	250,338	407,640	752,053	557,300
Number of FTE's	3.00	3.00	3.00	3.00

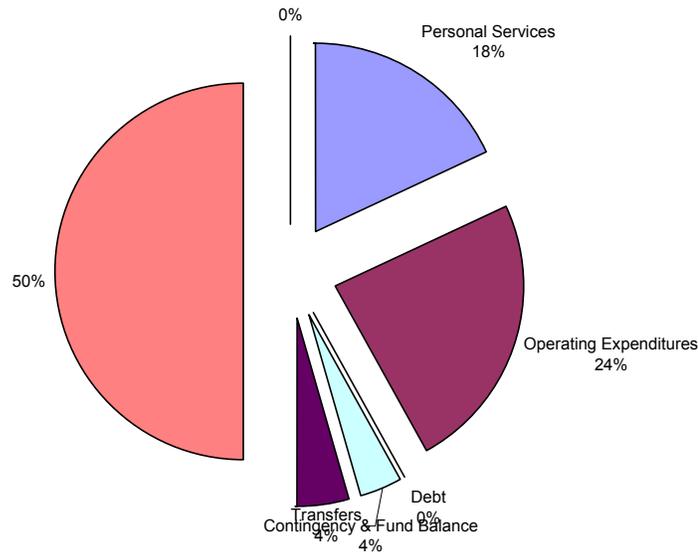
Mining expenses are strictly related to mining services provided by the County to the mining industry.

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

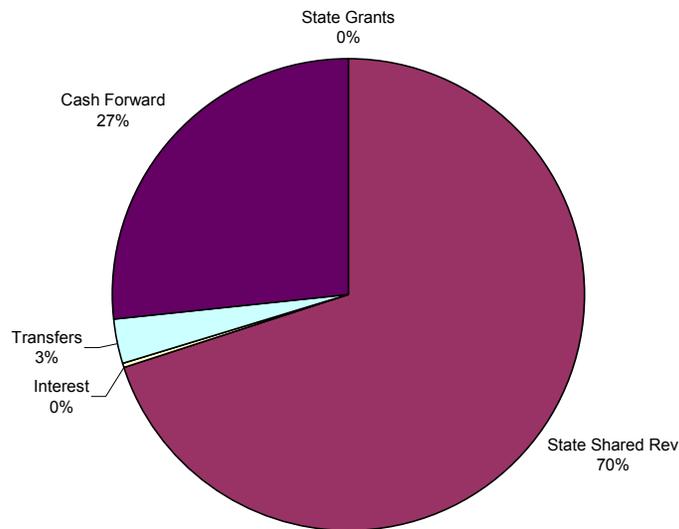
This is a special fund used to account for restricted revenues dedicated to operations and maintenance of the County’s Emergency 911 communications system. In fiscal year 2012 the Sheriff’s department took over the operations of this system allowing for a reduction in the overall cost of maintaining the systems.

Revenue

E-911 REVENUES				
<i>Classification</i>	<i>Revenues 11</i>	<i>Revenues 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
State Grants	49,161	151,049	-	-
State Shared Revenues	130,362	129,875	120,230	119,000
Interest	169	362	500	500
Miscellaneous	-	-	-	-
Total Revenues Generated	179,692	281,286	120,730	119,500
Transfers	15,500	50,000	64,202	5,000
Cash Forward	-	-	21,538	45,525
TOTAL REVENUES	195,192	331,286	206,470	170,025

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

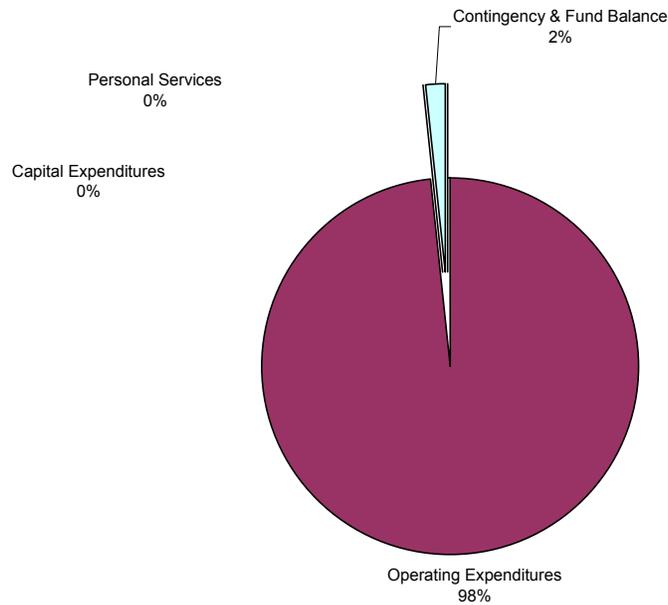


Expenditures

E-911 FUND EXPENDITURES				
<i>Classification</i>	<i>Expenditures 11</i>	<i>Expenditures 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Public Safety	186,246	304,680	188,970	166,968
Total Expenditures	186,246	304,680	188,970	166,968
Contingencies	-	-	2,500	3,057
Fund Balance	-	-	15,000	-
TOTAL EXPENDITURES	186,246	304,680	206,470	170,025
Number of FTE's	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



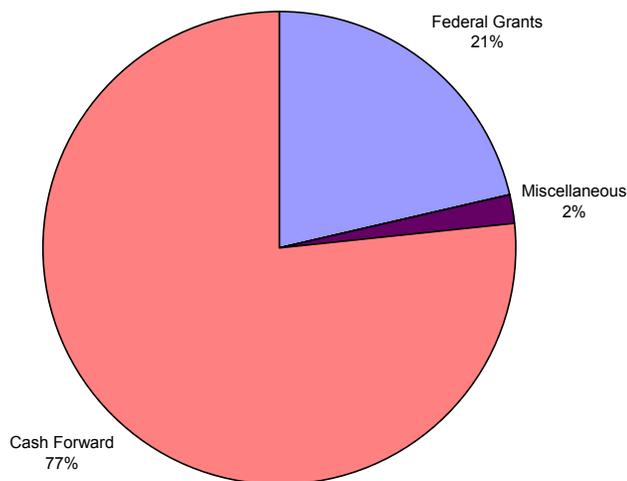
GRANTS FUND

Revenues

GRANT FUND REVENUES				
<i>Classification</i>	<i>Revenues 11</i>	<i>Revenues 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Federal Grants	642,053	1,351,108	519,527	125,000
State Grants	92,329	18,334	18,500	-
Local Grants	-	68,000	250,000	-
Interest	1,017	1,082	500	1,000
Miscellaneous	47,379	37,569	5,000	10,000
Total Revenues Generated	782,778	1,476,093	793,527	136,000
Transfers	110,000	4	-	-
Cash Forward		-	278,500	450,000
TOTAL REVENUES	892,778	1,476,097	1,072,027	586,000

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 2014 budget the Grant staff has secured \$362,800 that will provide a direct economic benefit to qualified county residents through some type of home improvement. Also directly benefiting County residents is \$123,200 related to human services for the drug prevention program. The remaining \$100,000 will be used to improve County parks and recreation.

Grant Fund Revenues by Type

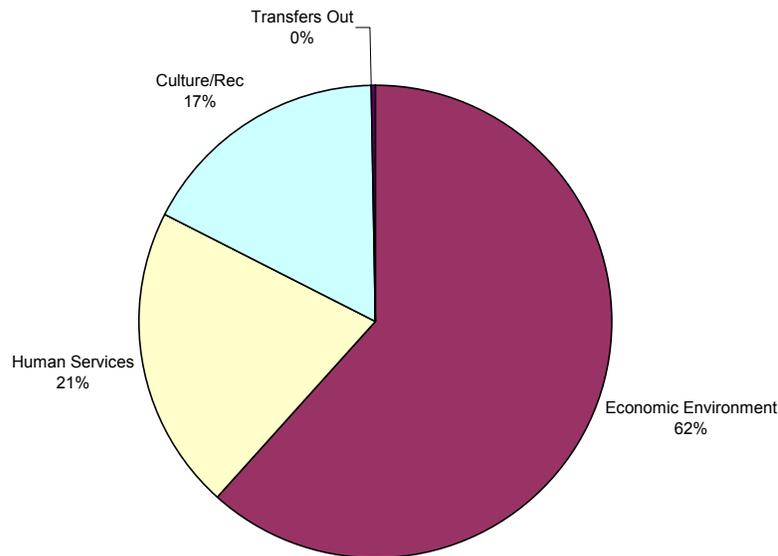


Expenditures

GRANT FUND EXPENDITURES				
Classification	Expenditures 11	Expenditures 12	Adopted 13	Adopted 14
General Government	194,296	43,523	-	-
Physical Environment	4,845	-	-	-
Economic Environment	347,625	1,219,742	441,049	361,000
Human Services	120,344	92,047	141,700	123,200
Culture & Recreational	-	5,403	318,000	100,000
Total Expenditures	667,110	1,360,715	900,749	584,200
Transfers Out	225,667	349,576	171,278	1,800
TOTAL EXPENDITURES	892,777	1,710,291	1,072,027	586,000

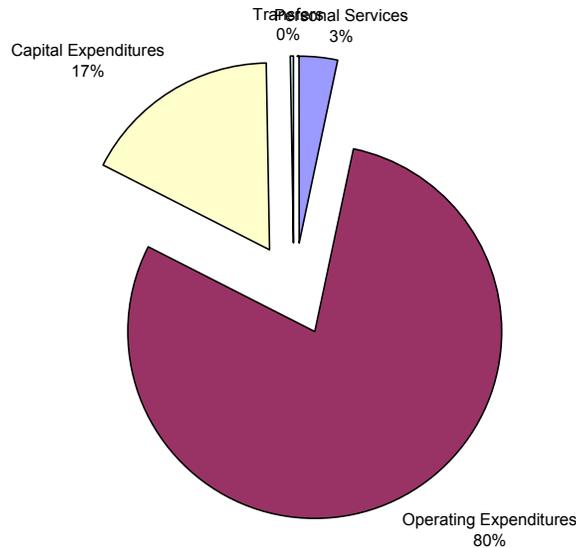
Grant expenditures are determined by the granting agency and can only be used for the purpose it was given. Economic Environment consist of those grants that will provide direct benefits to county residents through some type of home improvement and include SHIP, CDBG, HHRP, Hardest Hits and RCMP. Human 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.

Grant Fund Expenditures by Category



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. 2012 received \$350,000 and 2013 received \$25,000

<i>SHIP EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	13,800	32,744	8,669	9,657
Operating Expenditures	232,032	363,949	207,331	351,343
Transfers	-	-	-	-
TOTAL	245,832	396,693	216,000	361,000
Number of FTE's	0.30	0.70	0.20	0.20

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. FY 13-14 is the fourth year of the five year grant.

<i>DRUG PREVENTION GRANT</i>				
<i>Classification</i>	<i>Expensed 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	10,062	11,598	10,313	10,518
Operating Expenditures	101,908	80,449	112,887	112,682
Capital Expenditures	8,375	-	-	-
Transfers	2,150	1,800	1,800	1,800
TOTAL	122,495	93,847	125,000	125,000
Number of FTE's	0.15	0.15	0.14	0.14

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 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
FRDAP Ball Complex		-	-	-
FRDAP Soccer Complex		-	-	-
Hardee Lakes Operating			10,000	-
Hardee Lakes Improvements		5,403	308,000	100,000
FRDAP Hardee Park	-	-	-	-
TOTAL	-	5,403	318,000	100,000

INACTIVE GRANTS – HISTORY ONLY

MOSQUITO CONTROL GRANT

Program

This is a state grant funded thru DACS. OCD is the fiscal Agent, and the Health Dept is administrating the program. The program placed traps in various areas to determine the highest concentration of mosquitoes, and then eradication measures were implemented during the summer months.

<i>MOSQUITO CONTROL GRANT</i>				
<i>Classification</i>	<i>Expensed 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	-	-	-	-
Operating Expenditures	-	18,334	18,500	-
TOTAL	-	18,334	18,500	-

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 funds are supplemental funds to the DRI Program to further expand water and sewer infrastructure in the Wauchula Hills Community.

<i>CDBG EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	19,271	83,839	5,316	-
Operating Expenditures	34,540	560,743	46,292	-
TT Transfers	-	-	-	-
TOTAL	53,811	644,582	51,608	-
Number of FTE's	-	1.62	0.10	-

<i>CDBG / DREF GRANT EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 11</i>	<i>Adopted 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Operating Expenditures	-	-	5,981	-
Transfers	-	-	169,478	-
TOTAL	-	-	175,459	-
Number of FTE's	-	-	-	-

CDBG – DRI - Disaster Recovery Initiative

CDBG – DRI Disaster Recovery Initiative and Disaster Recovery Enhancement Funds

<i>CDBG / DRI GRANT EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	1,629	-	-	-
Operating Expenditures	28,353	5,474	-	-
Capital Expenditures	-	-	-	-
Transfers	223,517	341,309	-	-
TOTAL	253,499	346,783	-	-
Number of FTE's	0.30	-	-	-

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.

<i>RCMP EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	-	-	6,199	-
Operating Expenditures	-	137,776	143,801	-
TT Transfers	-	6,467	-	-
TOTAL	-	144,243	150,000	-
Number of FTE's	-	-	0.12	-

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 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	46,764	22,901	-	-
Operating Expenditures	139,444	20,623	-	-
Capital Expenditures	8,089	-	-	-
TOTAL	194,297	43,524	-	-
Number of FTE's	0.25	-	-	-

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 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	-	-	-	-
Operating Expenditures	4,845	-	-	-
Capital Expenditures	1	-	-	-
TOTAL	4,846	-	-	-

HARDEST HIT FUND Program

HHF was awarded during fiscal year 2011. 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.

This program has been transferred to General Revenue/OCD as it is a payment for services rendered.

<i>HARDEST HIT EXPENDITURES</i>				
<i>Classification</i>	<i>Expensed 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	16,952	16,560	15,460	-
Operating Expenditures	1,050	325	2,000	-
Transfers	-	-	-	-
TOTAL	18,002	16,885	17,460	-
Number of FTE's	-	0.51	0.30	-

VANDOLAH UTILITY ENTERPRISE FUND

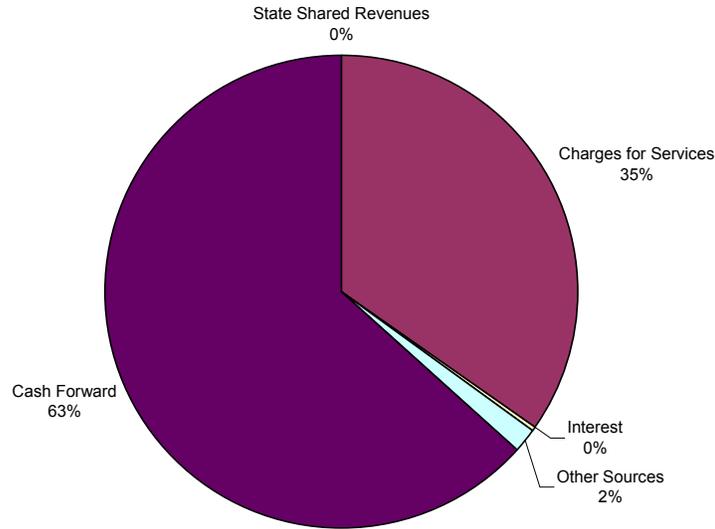
The Vandolah Utilities is one of three County Enterprise Funds and provides wastewater services to an expanding Vandolah area from the Wauchula Airport along Vandolah Road to CR663. This fund accounts for 1% of the County's total budget.

Revenues

VANDOLAH UTILITY ENTERPRISE FUND REVENUES				
<i>Classification</i>	<i>Revenues 11</i>	<i>Revenues 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
State Shared Revenues	-	-	-	-
Local Grants	-	-	-	-
Charges for Services	118,933	72,649	108,600	108,600
Interest	641	641	500	500
Total Revenues Generated	119,574	73,290	109,100	109,100
Less 5% Adopted 12 13	-	-	(5,455)	(5,455)
Cash Forward	-	-	243,381	197,298
TOTAL REVENUES	119,574	73,290	347,026	300,943

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

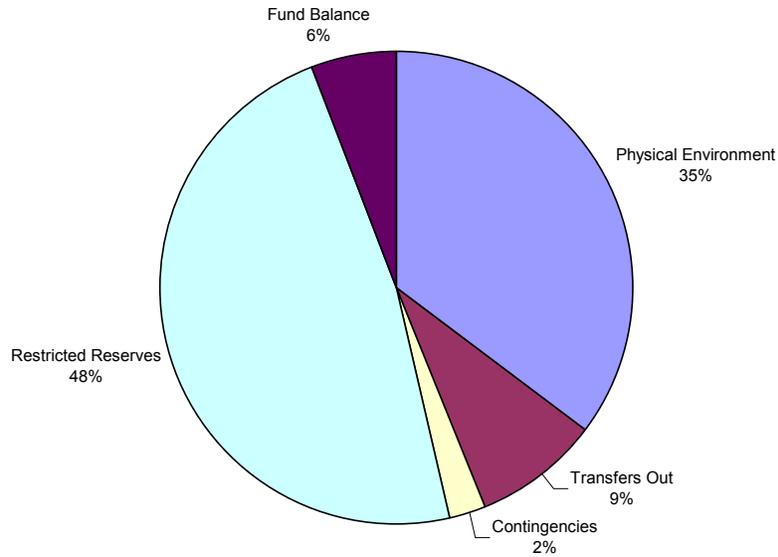


Expenditures

VANDOLAH UTILITIES ENTERPRISE FUND EXPENDITURES				
<i>Classification</i>	<i>Expenditures 11</i>	<i>Expenditures 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Physical Environment	84,416	113,639	118,003	106,395
Total Expenditures	84,416	113,639	118,003	106,395
Transfers Out	27,324	12,287	30,258	25,657
Contingencies	-	-	7,500	7,500
Restricted Reserves	-	-	173,505	143,631
Fund Balance	-	-	17,760	17,760
TOTAL EXPENDITURES	111,740	125,926	347,026	300,943

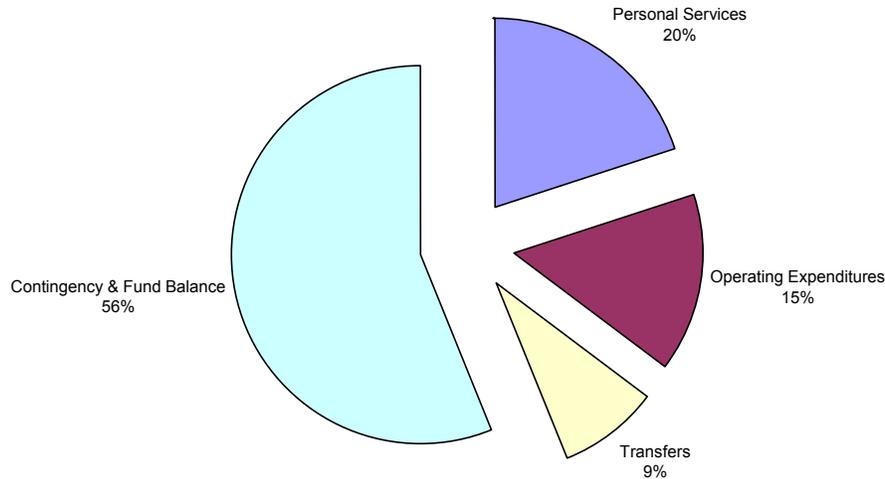
Vandolah expenditures are assigned to Physical Environment by type. A large portion listed under Fund Balance is actually restricted to capital improvement of this infrastructure which will be placed into the accessible expenditures when needed.

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. 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

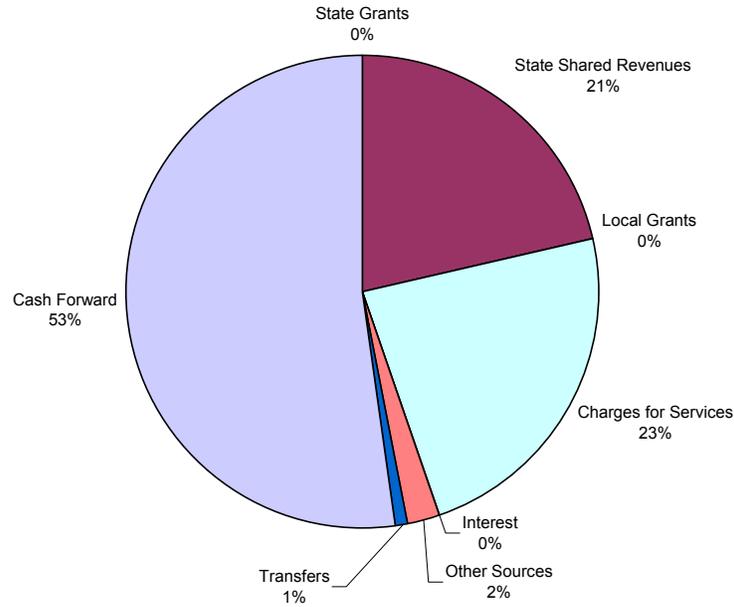
The Wauchula Hills Utilities is one of three County Enterprise Funds and provides water and wastewater services to the expanding commercial/industrial and residential areas along US 17 (SR35) from Wauchula Hills Sub-Division to south of Bowling Green and West along SR62. This fund includes planned capital expansion projects and accounts for 3% of the County's total budget.

Revenues

WAUCHULA HILLS UTILITY ENTERPRISE FUND REVENUES				
<i>Classification</i>	<i>Revenues 11</i>	<i>Revenues 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
State Grants	321,596	57,903	-	-
State Shared Revenues	437,765	377,427	416,407	401,816
Local Grants	1,267,107	155,705	-	-
Charges for Services	347,611	404,842	399,070	442,800
Interest	3,996	2,297	1,000	1,000
Miscellaneous	3,494	5,269	-	-
Total Revenues Generated	2,381,569	1,003,443	816,477	845,616
Less 5% Adopted 12 13		-	(40,824)	(42,281)
Transfers	244,899	341,309	611,658	12,579
Cash Forward		-	823,203	986,012
TOTAL REVENUES	2,626,468	1,344,752	2,210,514	1,801,926

This infrastructure 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

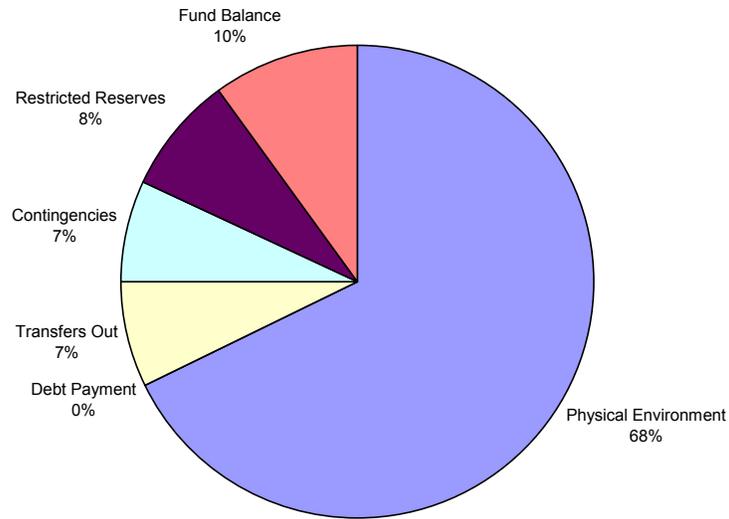


Expenditures

WAUCHULA HILLS UTILITIES ENTERPRISE FUND EXPENDITURES				
Classification	Expenditures 11	Expenditures 12	Adopted 13	Adopted 14
Physical Environment	3,445,904	1,783,343	1,252,076	1,223,174
Debt Payment	8,322	5,137	531,000	-
Total Expenditures	3,454,226	1,788,480	1,783,076	1,223,174
Transfers Out	17,000	41,779	43,240	128,240
Contingencies	-	-	100,000	123,072
Restricted Reserves	-	-	115,446	146,306
Fund Balance	-	-	168,752	181,134
TOTAL EXPENDITURES	3,471,226	1,830,259	2,210,514	1,801,926

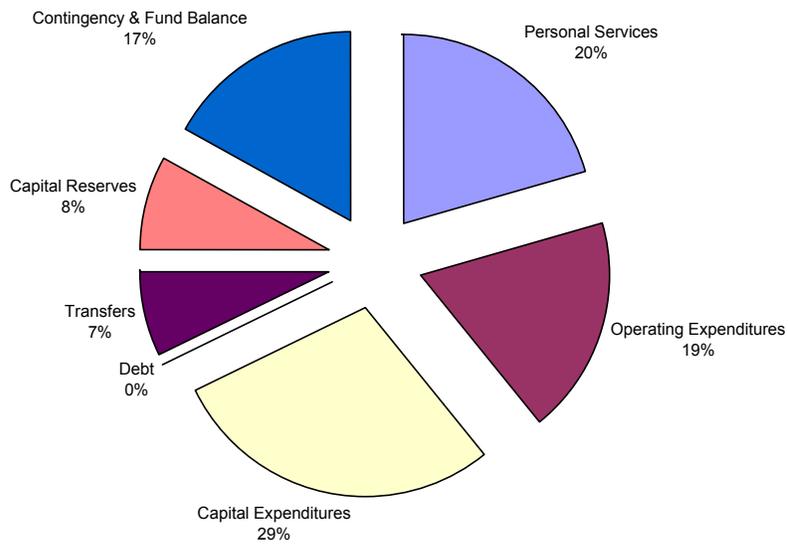
As stated above, this expanding infrastructure remains under constant planning and construction for the next phase of line extensions and plant increased available capacity.

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.

WAUCHULA HILLS ENTERPRISE - WATER OPERATING EXPENDITURES				
<i>Classification</i>	<i>Expensed 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	94,629	92,839	122,001	154,291
Operating Expenditures	104,114	508,823	136,092	120,582
Capital Expenditures		2,811	-	-
Debt Payments	8,322	5,137	531,000	-
TT Transfers	5,610	13,036	13,036	98,036
TOTAL	212,675	622,646	802,129	372,909
Number of FTE's	1.80	1.80	2.10	2.52

WAUCHULA HILLS ENTERPRISE - WASTE WATER OPERATING EXPENDITURES				
<i>Classification</i>	<i>Expensed 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	167,242	164,024	213,226	214,277
Operating Expenditures	175,391	797,108	230,757	219,024
Capital Expenditures	89,190	31,894	110,000	92,000
TT Transfers	11,390	28,743	30,204	30,204
TOTAL	443,213	1,021,769	584,187	555,505
Number of FTE's	3.18	3.18	3.71	3.50

WAUCHULA HILLS ENTERPRISE - CAPITAL PROJECTS				
<i>Classification</i>	<i>Expensed 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Water	2,364,363	68,032	160,000	210,000
Waste Water	450,977	117,812	280,000	213,000
TOTAL	2,815,340	185,844	440,000	423,000

SOLID WASTE ENTERPRISE FUND

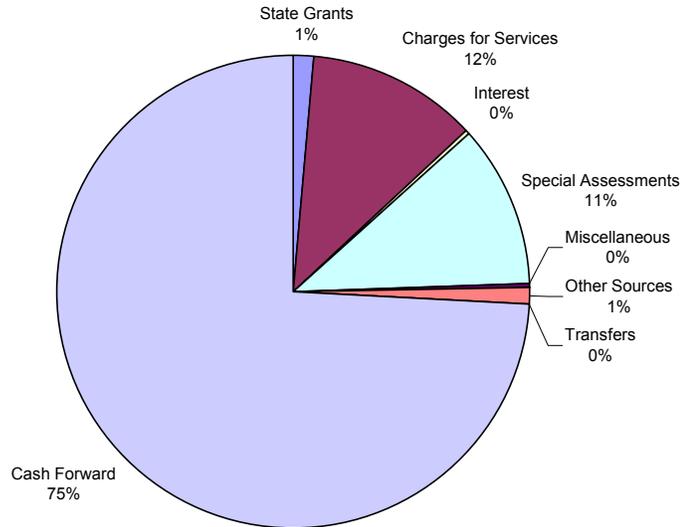
The Solid Waste Fund is the third Enterprise Fund within the County and accounts for 14% of the total budget. This fund accounts for the cost of managing all of the solid waste collection and disposal services within the County and this is the only Class I Landfill within the County.

Revenues

SOLID WASTE ENTERPRISE FUND REVENUES				
<i>Classification</i>	<i>Revenues 11</i>	<i>Revenues 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
State Grants	70,588	84,555	70,588	107,409
Charges for Services	801,190	768,844	959,713	843,234
Interest	5,887	9,879	4,689	10,350
Special Assessments	818,471	839,030	877,464	811,530
Miscellaneous	26,973	517,996	16,000	16,000
Total Revenues Generated	1,723,109	2,220,304	1,928,454	1,788,523
Less 5% Adopted 12 13		-	(96,423)	(89,427)
Transfers	451,214	36,764	1,300	1,300
Cash Forward		-	5,551,163	5,364,516
TOTAL REVENUES	2,174,323	2,257,068	7,384,494	7,064,912

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



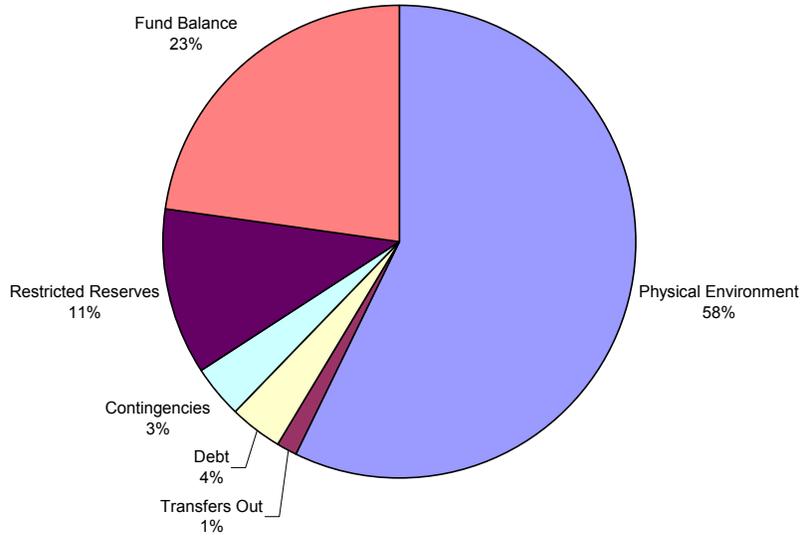
Expenditures

SOLID WASTE ENTERPRISE FUND EXPENDITURES				
Classification	Expenditures 11	Expenditures 12	Adopted 13	Adopted 14
Physical Environment	4,344,659	1,501,482	4,622,547	4,044,936
Debt Payment	5,419	429,060	260,000	260,000
Total Expenditures	4,350,078	1,930,542	4,882,547	4,304,936
Transfers Out	227,774	127,983	69,000	98,000
Contingencies	-	-	240,000	240,000
Restricted Reserves	-	-	692,111	803,154
Fund Balance	-	-	1,500,836	1,618,822
TOTAL EXPENDITURES	4,577,852	2,058,525	7,384,494	7,064,912

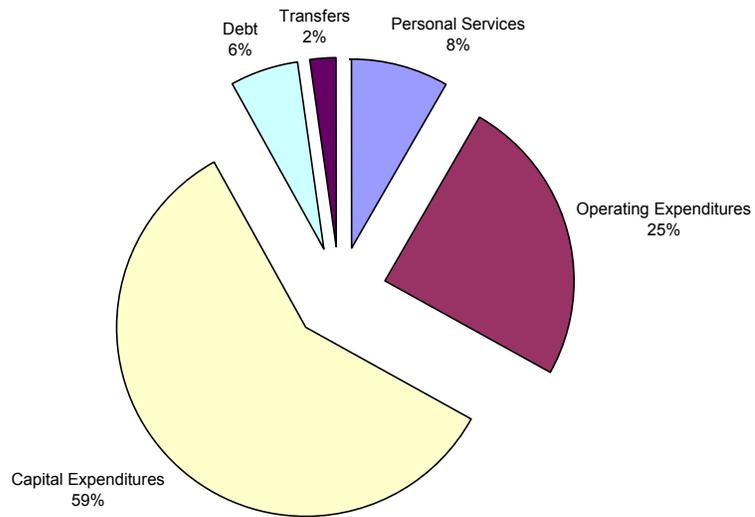
As in the Utility Enterprises, Solid Waste expenditures are classified as physical environment expenses. After completing a partial closure of the landfill in 2011 the County moved forward with their plans of making the second expansion of the Class I Landfill.

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

SW Expenditures by Type



Solid Waste Enterprise Expenditures by Category



SOLID WASTE ENTERPRISE FUND – LANDFILL

Mission Statement

The mission of the Hardee County Solid Waste Department is to properly manage all solid waste within the borders of Hardee County in a manner that is environmentally sound and cost effective.

Goals and Objectives

- Finish renewing the operating permitting
- Complete permit requirements for the next 5-acre expansion
- Start construction of the next 5-acre expansion

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

SOLID WASTE ENTERPRISE - LANDFILL EXPENDITURES				
<i>Classification</i>	<i>Expensed 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Personal Services	351,796	330,934	349,879	372,403
Operating Expenditures	891,491	1,402,501	888,408	866,658
Capital Expenditures	-	(2,508,353)	-	12,000
Transfers	12,774	94,069	69,000	98,000
TOTAL	1,256,061	(680,849)	1,307,287	1,349,061
Number of FTE's	8.5	8.0	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 working with Hardee Disposal coordination recycling drop off
- 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 – provide to local contractors for road improvements
- Continue working with SP Recycling for the collection and recycling of cardboard and newsprint
- Coordinate suitable materials and markets for recycling by testing different recycling systems through pilot programs

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 11</i>	<i>Expensed 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Operating Expenditures	140,199	130,602	151,160	213,680
Capital Expenditures	-	-	40,000	-
TOTAL	140,199	130,602	191,160	213,680
Number of FTE's	-	-	-	-

**SOLID WASTE ENTERPRISE FUND -
EXPANSION**

Programs

The County completed the partial closure of the Class I Landfill in 2011. 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

SOLID WASTE ENTERPRISE - CLOSURE				
Classification	Expensed 11	Expensed 12	Adopted 13	Adopted 14
Operating Expenditures	-	-	-	-
Capital Expenditures	2,746,173	-	-	-
Capital Reserve	-	-	692,111	803,154
Transfers				
TOTAL	2,746,173	-	692,111	803,154

SOLID WASTE EXPANSION				
Classification	Expensed 11	Expensed 12	Adopted 13	Adopted 14
Operating Expenditures	-	-	-	-
Capital Expenditures	-	244,845	3,193,100	2,580,195
Debt Payments	5,419	29,061	260,000	260,000
TOTAL	5,419	273,906	3,453,100	2,840,195

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 11</i>	<i>Revenues 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Miscellaneous	2,763	4,324	2,000	2,000
Interest	258	279	250	200
Total Revenues Generated	3,021	4,603	2,250	2,200
Less 5% Adopted 12 13	-	-	(112)	-
Cash Forward	-	-	106,137	111,040
TOTAL REVENUES	3,021	4,603	108,275	113,240

Expenditures

LAW ENFORCEMENT TRUST FUND EXPENDITURES				
<i>Classification</i>	<i>Expenditures 11</i>	<i>Expenditures 12</i>	<i>Adopted 13</i>	<i>Adopted 14</i>
Public Safety	-	-	-	-
Total Expenditures	-	-	-	-
Contingencies	-	4,603	108,275	113,240
TOTAL EXPENDITURES	-	4,603	108,275	113,240

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, 2013 to September 30, 2014, is identified as fiscal year 2014.

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.