



## *Hardee County 2015-16 Budget*

**Hardee County Board of County Commissioners**

Mike Thompson

Sue Birge

Rick Knight

Colon Lambert

Russell Melendy

412 West Orange Street, Room 103

Wauchula, FL 33873

[www.hardeecounty.net](http://www.hardeecounty.net)

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RESOLUTION NO. 15-29

**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, 2015 AND ENDING SEPTEMBER 30, 2016; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Board of County Commissioners of Hardee County, Florida on September 22, 2015, adopted Fiscal Year 2015-2016 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

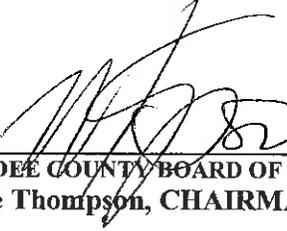
**WHEREAS**, the gross taxable value for operating purposes not exempt from taxation within Hardee County has been certified by the County Property Appraiser to the Board of County Commissioners as **\$45,587,752**.

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

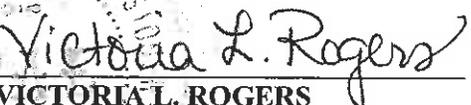
1. The FY 2015-2016 operating millage rate is **8.8991 mills**, which is a **5.66% increase** from the rolled-back rate of **8.4227 mills**.
2. This resolution shall take effect immediately upon its adoption.

**DULY ADOPTED AT A PUBLIC HEARING THIS 22<sup>nd</sup> DAY OF SEPTEMBER 2015.**

Time adopted: 6:04 P.M.

  
\_\_\_\_\_  
HARDEE COUNTY BOARD OF COUNTY COMMISSIONERS  
Mike Thompson, CHAIRMAN

ATTEST:

  
  
\_\_\_\_\_  
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 15-29

AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF  
HARDEE COUNTY THE 22<sup>nd</sup> DAY OF September 2015  
WITNESS MY HAND AND OFFICIAL SEAL THIS 24<sup>th</sup>  
DAY OF September 2015.  
VICTORIA L. ROGERS, CLERK OF CIRCUIT COURT  
BY: Laura L. Barker D.C.

RESOLUTION NO. 15-30

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HARDEE COUNTY, FLORIDA ADOPTING THE FINAL BUDGET FOR FISCAL YEAR COMMENCING ON OCTOBER 1, 2015 AND ENDING SEPTEMBER 30, 2016; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Board of County Commissioners of Hardee County, Florida on September 22, 2015 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 2015-2016 in the amount of **\$45,587,752**.

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

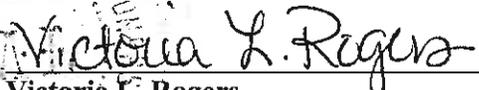
1. The Fiscal Year 2015-2016 Final Budget be adopted.
2. This resolution will take effect immediately upon its adoption.

**DULY ADOPTED** at a public hearing this 22<sup>nd</sup> day of September, 2015

**Time adopted:** 6:05 P.M.

  
\_\_\_\_\_  
**HARDEE COUNTY BOARD OF COUNTY COMMISSIONERS  
Mike Thompson, CHAIRMAN**

**ATTEST:**

  
  
\_\_\_\_\_  
**Victoria L. Rogers  
EX-OFFICIO CLERK TO THE BOARD**

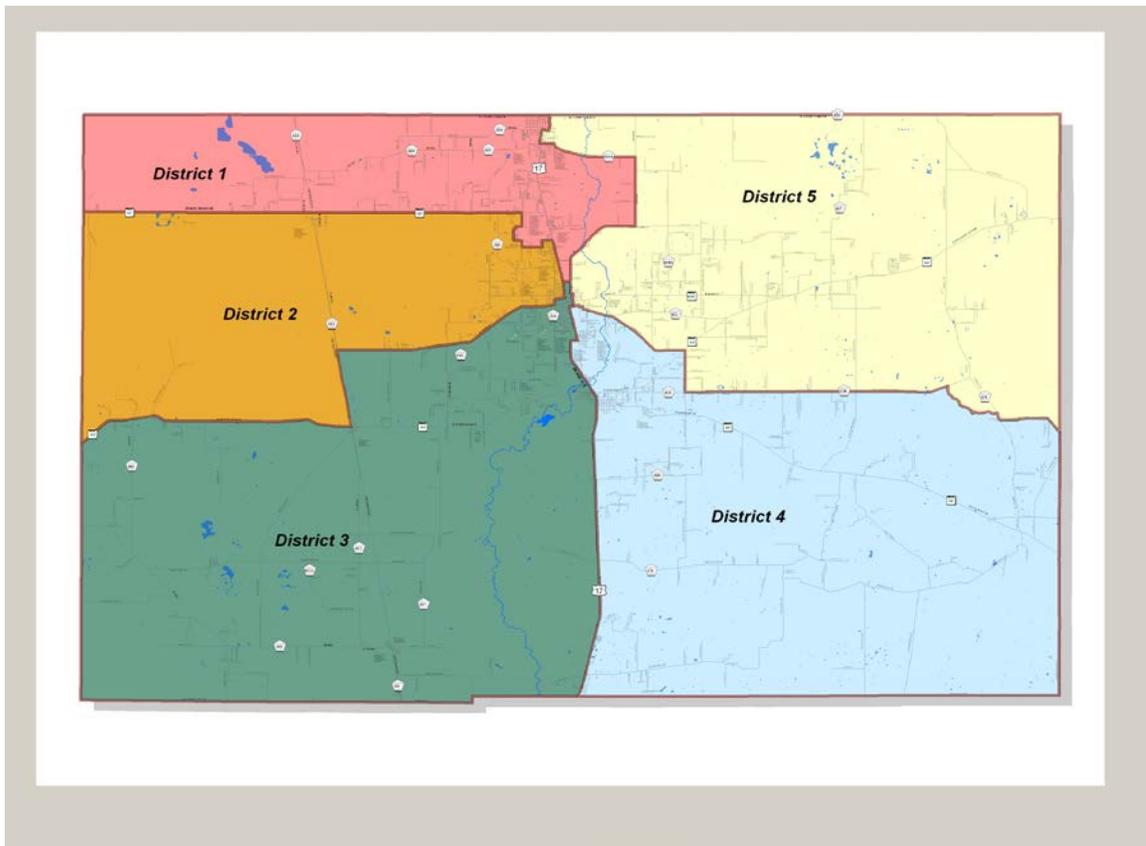
**STATE OF FLORIDA  
COUNTY OF HARDEE  
THIS IS TO CERTIFY THAT THE FOREGOING IS A TRUE AND  
CORRECT COPY OF Resolution 15-30**

**AS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF  
HARDEE COUNTY THE 22<sup>nd</sup> DAY OF September 20 15  
WITNESS MY HAND AND OFFICIAL SEAL THIS 24<sup>th</sup>  
DAY OF September 20 15.  
VICTORIA L. ROGERS, CLERK OF CIRCUIT COURT  
BY: Jaura A. Sarker D.C.**



## 2015-2016 BOARD OF COUNTY COMMISSIONERS

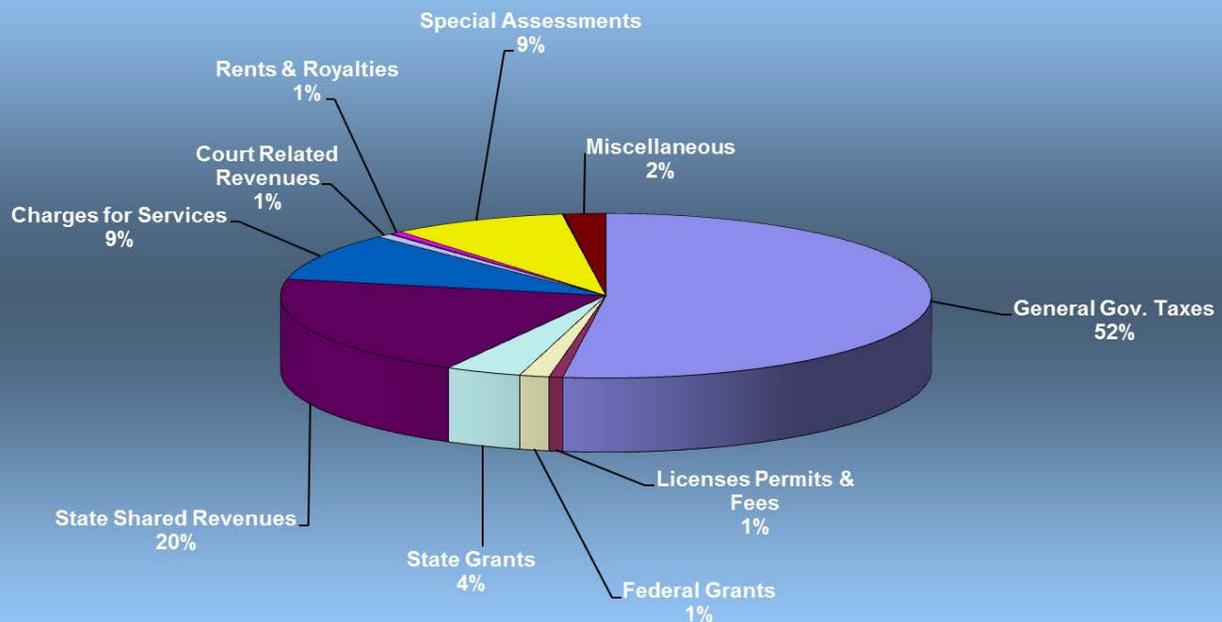
From left to right:  
Mike Thompson, District V – Rick Knight, District III – Sue Birge, District II  
Colon Lambert, District I – Russell Melendy, District IV



<b>MILLAGE RATE</b>			
TENTATIVE HEARING 9/8/15			
PRIOR YEAR FINAL TAXABLE VALUES		1,488,493,776	
PRIOR YEAR MILLAGE RATE		8.8991 Millage	
PRIOR YEAR FINAL AD VALOREM PROCEEDS		12,890,291	
PRIOR YEAR ADJUSTED AD VALOREM PROCEEDS		12,624,185	
CURRENT YEAR GROSS TAXABLE VALUES		1,538,237,592	
CURRENT YEAR ADJUSTED TAXABLE VALUES		1,498,837,509	
ROLL BACK RATE		8.4227 Millage	
CURRENT YEAR OPERATING MILLAGE		8.8991 Millage	
CURRENT YEAR TAXES TO BE LEVIED		13,688,930	
CURRENT YEAR RATE AS A PERCENTAGE CHANGE OF ROLL BACK RATE		5.66% INCREASE	
<b>COUNTY EXPENDITURES</b>			
<b>FUND</b>	<b>ACTUAL FY 13-14</b>	<b>ADOPTED FY 14-15</b>	<b>ADOPTED FY 15-16</b>
001 GENERAL FUND	19,238,264.91	23,023,424.00	24,015,552.00
102 TRANSPORTATION TRUST	9,361,636.60	7,889,798.00	6,747,687.00
103 FINES & FORFEITURES	1,016,083.09	976,819.00	943,029.00
105 RACE TRACK	439,875.00	-	-
107 FIRE CONTROL	2,922,947.31	4,380,258.00	4,455,733.00
108 SPECIAL EVENTS	86,279.88	194,848.00	160,976.00
109 MINING	277,229.26	614,330.00	607,539.00
110 E-911	272,586.19	147,773.00	207,312.00
135 GRANTS	672,075.94	1,706,230.00	1,689,031.00
401 VANDOLAH UTILITIES	94,324.73	329,305.00	312,030.00
402 WAUCHULA HILLS UTILITIES	794,106.85	3,671,912.00	1,969,466.00
403 SOLID WASTE	4,554,023.38	3,750,971.00	3,312,772.00
404 SOLID WASTE CLOSURE	-	960,470.00	1,063,905.00
609 LAW ENFORCEMENT TRUST	28,052.68	119,505.00	102,720.00
<b>TOTAL BUDGET</b>	<b>39,757,485.82</b>	<b>47,765,643.00</b>	<b>45,587,752.00</b>

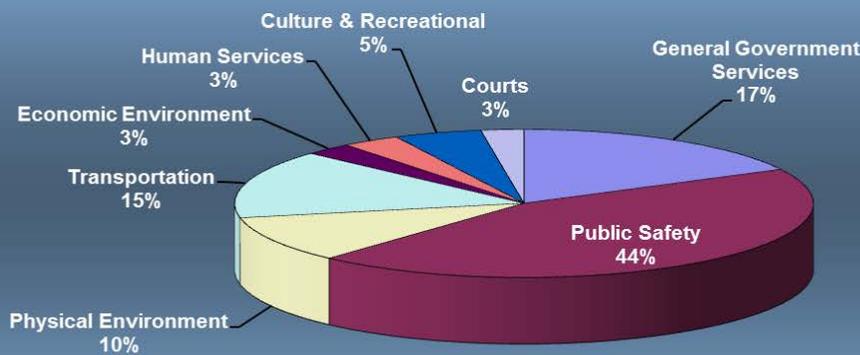
<b>TOTAL BOCC REVENUES</b>				
<i>Classification</i>	<i>Revenues 13</i>	<i>Revenues 14</i>	<i>Adopted 15</i>	<i>Adopted 16</i>
General Gov. Taxes	15,255,917	15,177,198	15,240,117	16,165,406
Licenses Permits & Fees	133,142	167,081	137,300	210,090
Federal Grants	393,332	224,165	425,855	455,551
State Grants	2,704,949	5,237,569	2,233,291	1,164,234
State Shared Revenues	5,765,381	6,970,015	6,254,083	6,264,381
Local Grants	250,000	-	-	-
Charges for Services	3,092,713	3,028,507	2,851,404	2,932,142
Court Related Revenues	259,555	263,666	235,250	231,200
Interest	56,013	48,555	32,706	40,480
Rents & Royalties	130,365	95,894	130,920	181,180
Special Assessments	2,667,680	2,646,992	2,541,806	2,706,563
Donations	8,074	-	5,750	3,550
Sales	19,474	351	-	13,000
Miscellaneous	685,341	815,177	602,700	650,800
<b>Total Revenues Generated</b>	<b>31,421,937</b>	<b>34,675,170</b>	<b>30,691,182</b>	<b>31,018,577</b>
Less 5% Adopted	-	-	(1,418,273)	(1,432,901)
Transfers	1,742,009	1,227,029	1,795,569	1,523,577
Loan Proceeds	-	-	100,000	-
Cash Forward	-	-	16,546,165	14,478,499
<b>TOTAL REVENUES</b>	<b>33,163,947</b>	<b>35,902,199</b>	<b>47,714,643</b>	<b>45,587,752</b>

2015-16 Total Revenues By Type



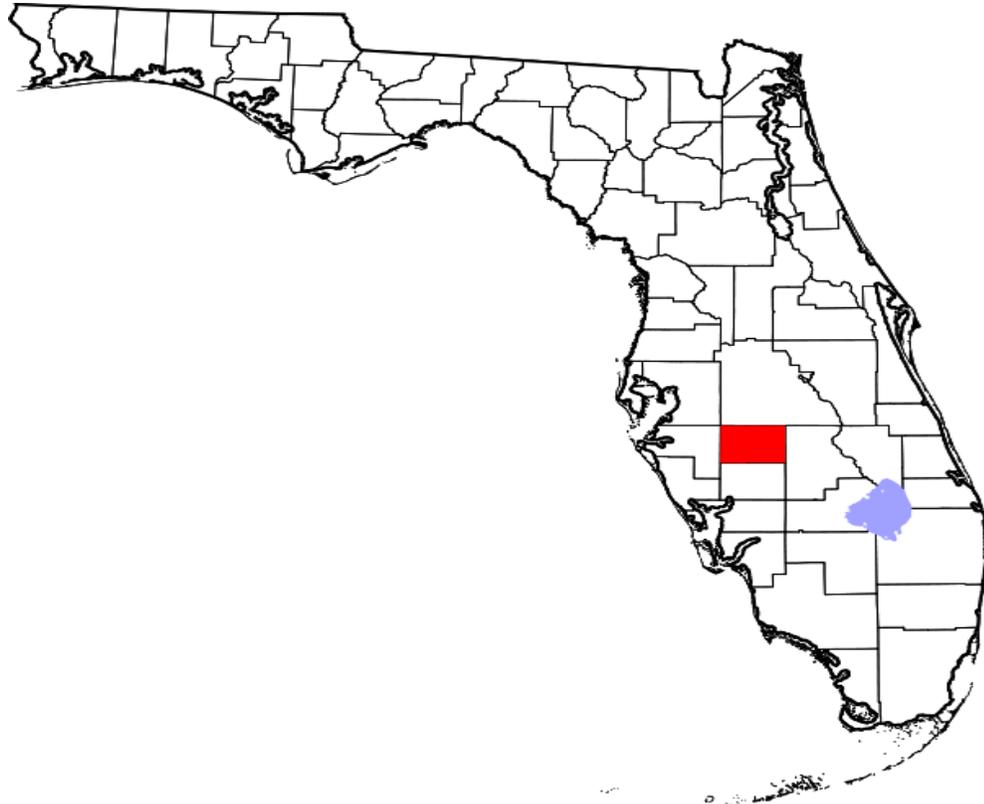
<b>TOTAL BOCC EXPENDITURES</b>				
<b>Classification</b>	<b>Expenditures 12</b>	<b>Expenditures 13</b>	<b>Adopted 14</b>	<b>Adopted 15</b>
General Government Services	5,081,381	5,586,830	6,306,765	6,281,553
Public Safety	12,297,323	13,719,646	13,810,292	16,012,753
Physical Environment	2,723,069	5,265,420	5,944,032	3,656,555
Transportation	7,657,769	9,361,637	6,329,954	5,398,902
Economic Environment	337,256	528,683	743,694	965,520
Human Services	1,257,855	1,195,509	1,220,437	1,174,820
Culture & Recreational	1,128,966	1,182,274	1,709,797	1,765,606
Courts	545,086	1,016,083	892,582	865,779
<b>Total Expenditures</b>	<b>31,028,704</b>	<b>37,856,082</b>	<b>36,957,553</b>	<b>36,121,488</b>
Transfers Out	1,741,714	1,653,463	1,795,569	1,523,577
Debt	778,654	247,943	260,000	287,500
Contingencies	-	-	1,533,952	1,427,399
Restricted Reserves	-	-	3,172,252	2,607,825
Fund Balance	-	-	3,995,317	3,619,963
<b>TOTAL EXPENDITURES</b>	<b>33,549,072</b>	<b>39,757,487</b>	<b>47,714,643</b>	<b>45,587,752</b>

### 2015-16 Total Expenditures by Type



## 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 2016 population estimate, used by the Department of Revenues to calculate state revenue sharing is 27,469.



### 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:



**Mike Thompson, District V**



**Rick Knight, District III**



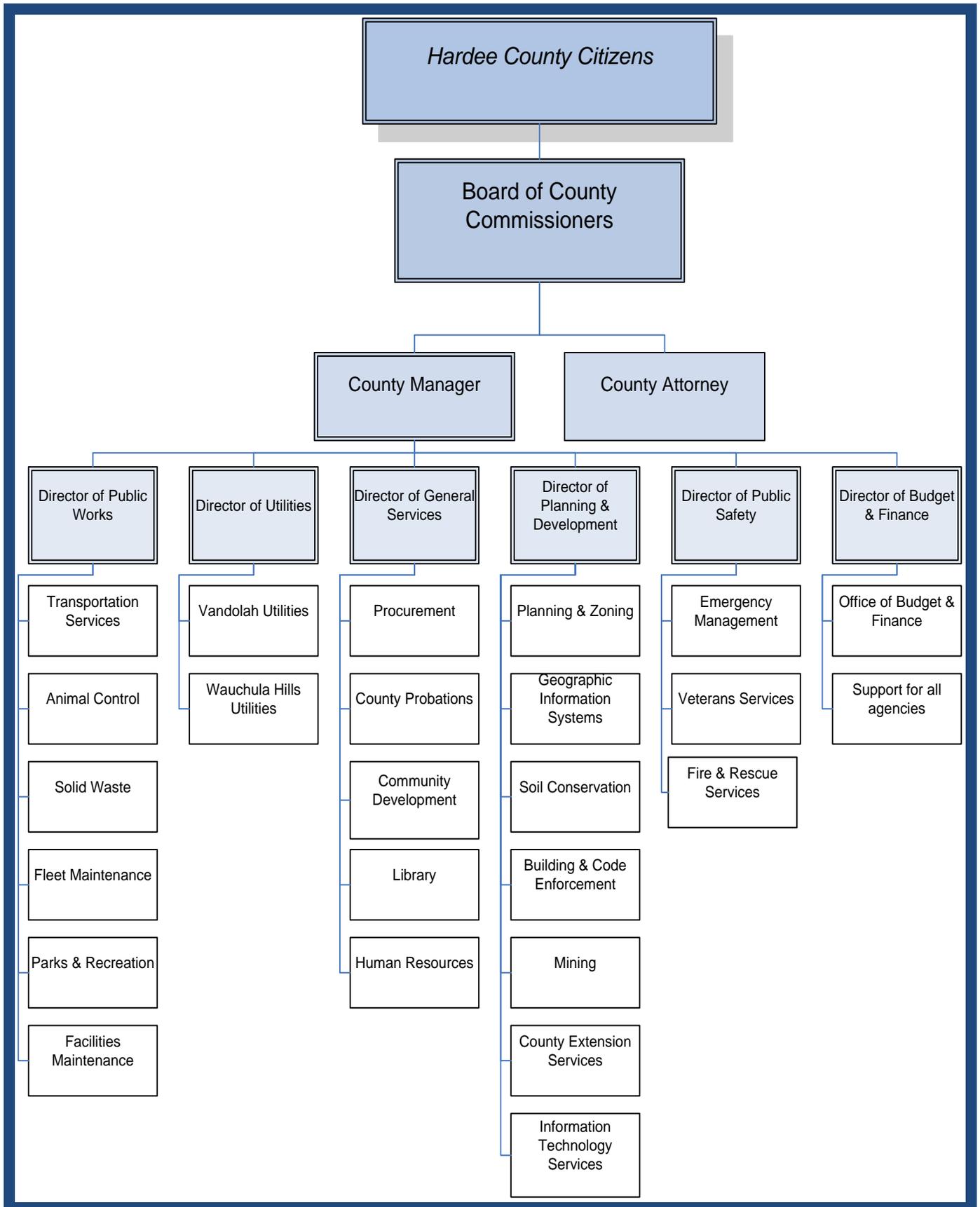
**Sue Birge, District II**



**Colon Lambert, District I  
IV**



**Russell Melendy District**



## 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 1<sup>st</sup> and ends on September 30<sup>th</sup>. Fiscal year 2015-16 runs from October 1, 2015 through September 30, 2016.

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 expended for that purpose in addition to the appropriations and expenditures provided for in the budget.
- If an amendment to the budget is required for a purpose not specifically authorized in Florida Statutes 139.06(2)(a-e), that amendment may be authorized by resolution of the BOCC at a public meeting.

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

The BOCC approves all other budget changes whether they are transfers between departments or alterations of total revenues or expenditures in a fund. These requests for budget amendments are first submitted to OMB for review and analysis. After review and signature by OMB, they are forwarded to the County Manager for review and placed on the agenda for consideration by the BOCC.

### 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 Bowling Green Fire Station and the Hardee Parks General Store and Community Center.

**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.

**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.

**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 distances between customers.

## MAJOR BUDGET IMPACTS

**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.

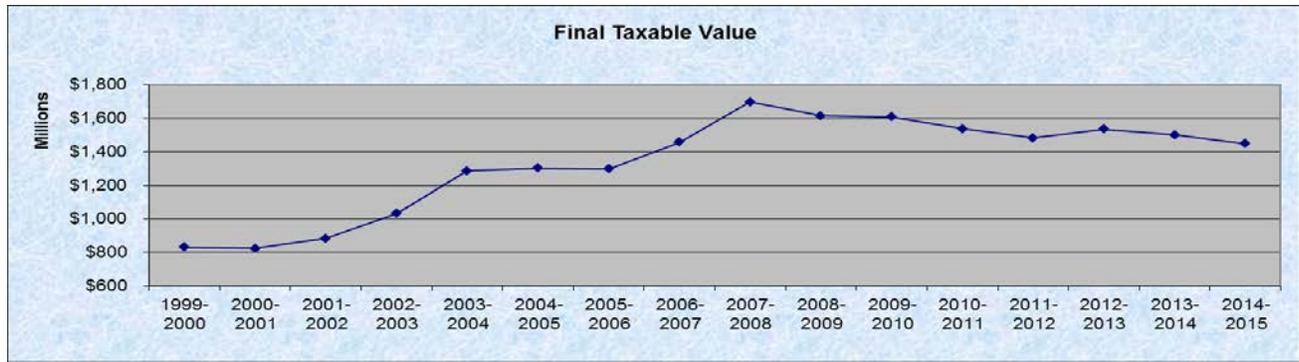
Based on information received from the Hardee County Property Appraiser's office, the estimated loss of taxable property values lost due to Amendment 1 for 2015 are \$75 million compared to prior years loss of \$69.7 million dollars and a loss of tax revenues are estimated to be \$667,907 compared to prior years of \$620,556 based on the current millage rate of 8.8991.

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 \$518,836 in the current year and we project to receive around \$486,365 in 2015-2016.

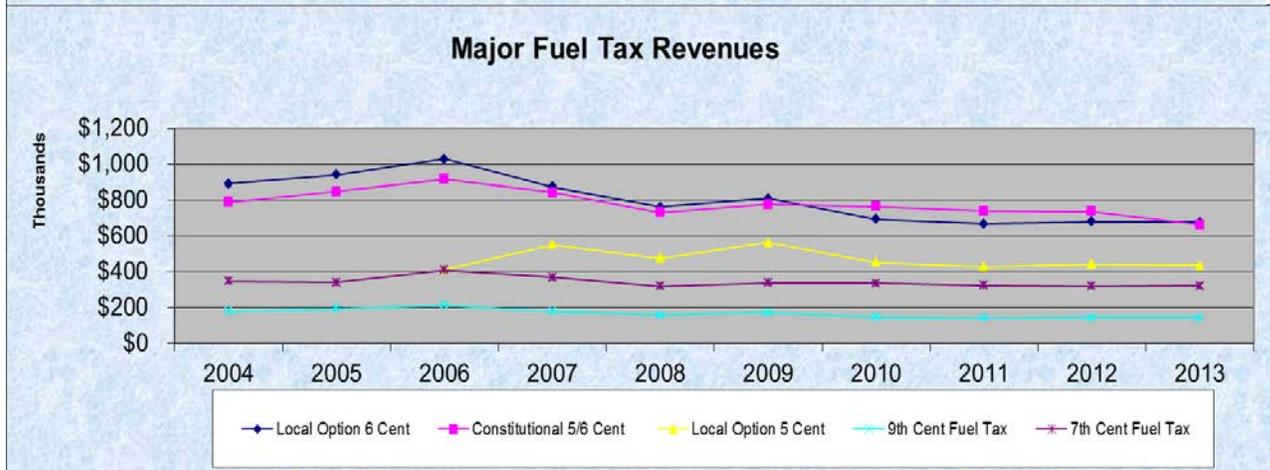
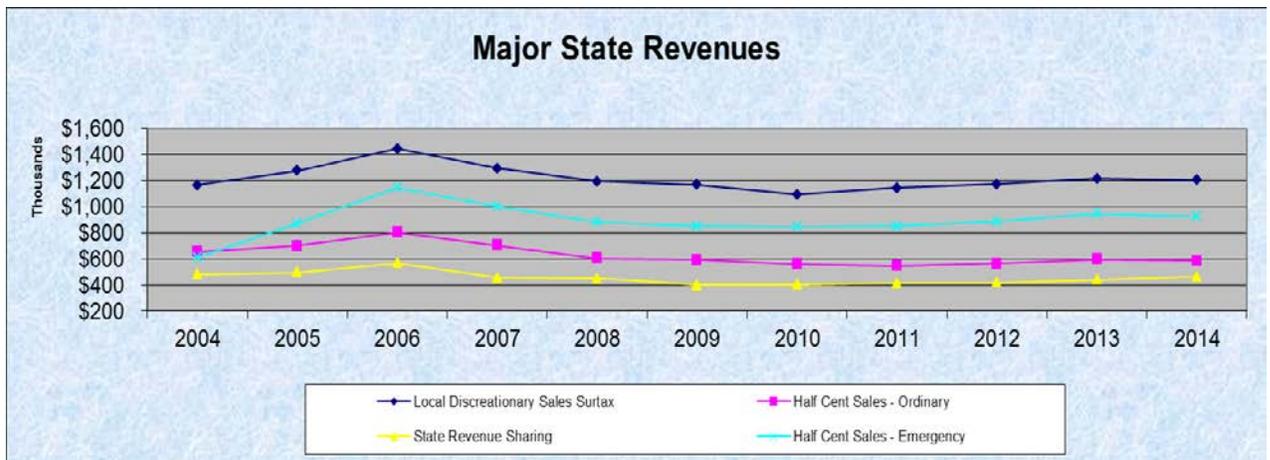
**Amendment 4 Conservation Easements:** This amendment provided for a full exemption for land dedicated in perpetuity and used exclusively for conservation purposes and provided a partial ad valorem tax exemption for conservation land used for commercial purposes. Properties within Hardee County qualifying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

**Medicaid:** 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 significantly shifted the amounts that Hardee County pays 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. The County received gross taxable estimates that were 5.88% greater than prior year for FY15-16. This is the largest increase since the FY07-08 spike, however; the average since that time remains at a negative -1.29% decrease each year.



We are currently having indicators that suggest a stable economy. Indications from state shared revenues generated from sales taxes are more stable with variances over the last five years between -5% and 5%. Revenues derived from the sale of fuel products have dropped over the past five year a total of 16.7%, however the variance over that past four years has stabilized between -4% and 4%. So what we have learned from this brief history is that gradual growth is more dependable and more likely to survive and that the county services should not grow until a slow and steady economy is evident.



## 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. A slow-growth market will force 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 53% of the adopted 2015-16 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.

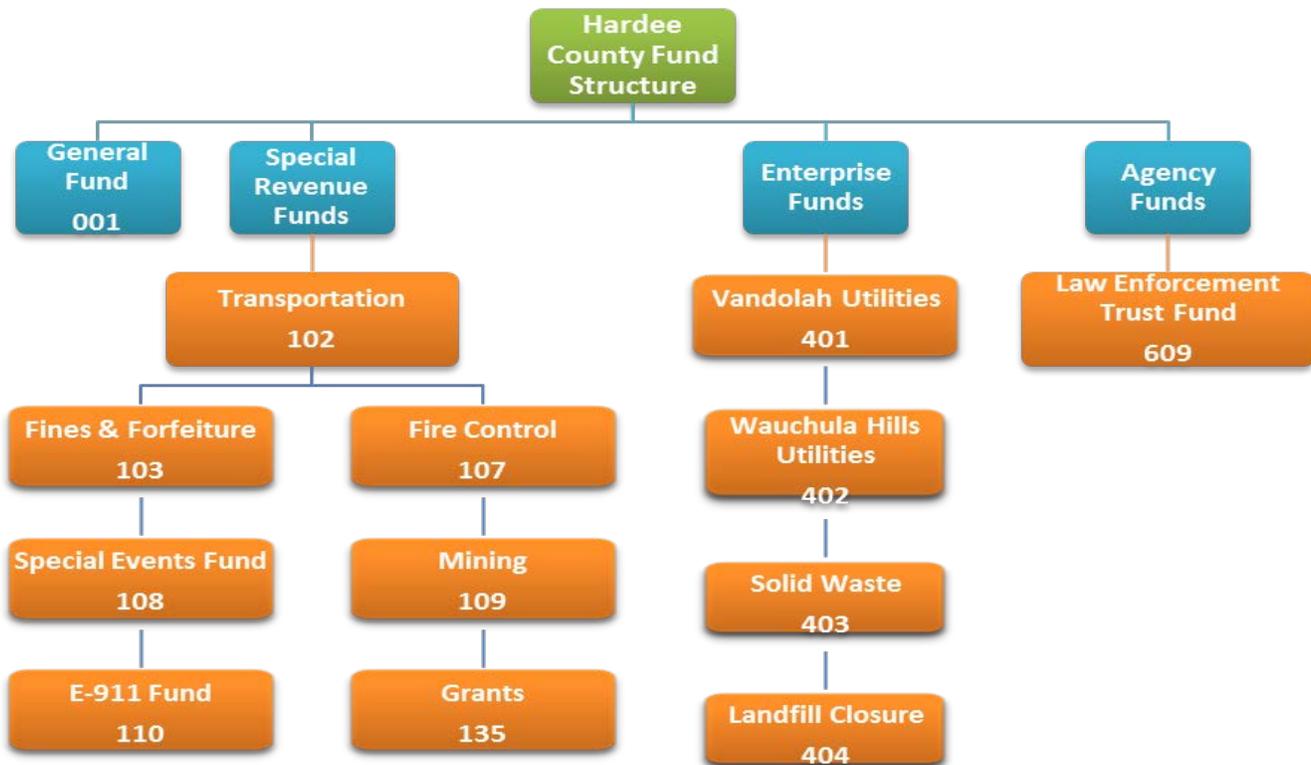
Special Revenue Funds – These funds are used to account for revenues that are restricted in their use by the State or BOCC and must be kept separate from other County revenues. These funds include Transportation Trust, Fine and Forfeiture, Race Track, Fire Control, Special Events, Grants, and Mining.

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 ’15) and an adopted budget for the current year (labeled Adopted ’16).

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 itemize and estimate the expenditures of each general ledger account.

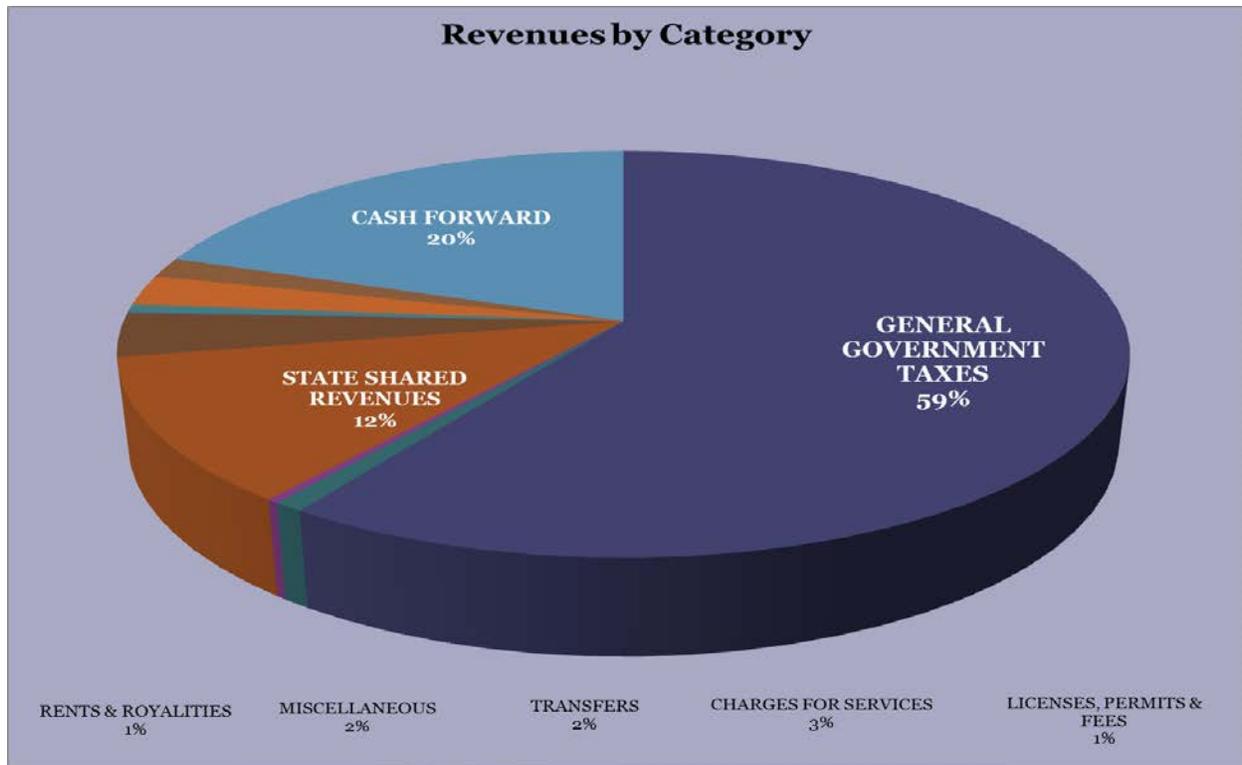
## GENERAL FUND

The General Fund accounts for 53% of the Board's adopted 2015-16 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 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.

FUND 001 - GENERAL FUND - REVENUES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
GENERAL GOVERNMENT TAXES	14,002,445	13,897,773	14,061,106	14,867,028
LICENSES, PERMITS & FEES	130,292	163,081	134,600	207,790
STATE GRANTS	74,128	122,786	67,221	80,230
STATE SHARED REVENUES	2,733,875	2,852,676	3,090,472	2,893,957
CHARGES FOR SERVICES	1,173,764	1,189,532	773,450	864,275
FINES	7,515	7,657	7,150	7,100
INTEREST	21,102	19,400	17,720	17,720
RENTS & ROYALTIES	96,873	95,894	130,920	151,100
SALES	4,988	0	0	0
DONATIONS	8,074	11,291	5,750	3,550
MISCELLANEOUS	547,024	76,658	43,700	602,700
<b>SUBTOTAL REVENUES</b>	<b>18,800,081</b>	<b>18,436,748</b>	<b>18,332,089</b>	<b>19,695,450</b>
399-000-0 Less 5%			(916,605)	(984,773)
TRANSFERS	254,170	357,524	336,747	395,700
CASH FORWARD	0	0	5,271,193	4,909,175
<b>TOTAL REVENUES</b>	<b>19,054,251</b>	<b>18,794,272</b>	<b>23,023,424</b>	<b>24,015,552</b>



## Expenditures

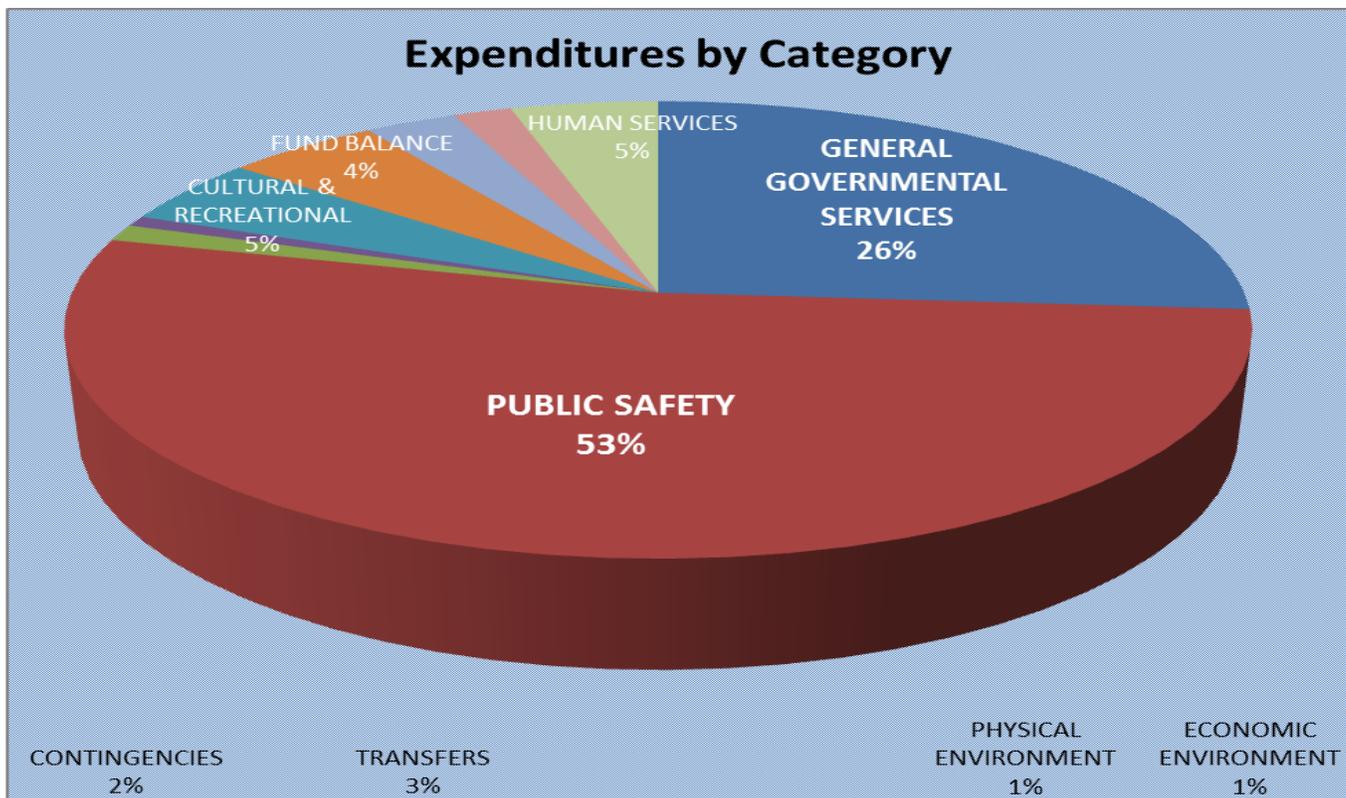
General Fund expenditures under the General Governmental Services include the Clerk of Courts, Property Appraiser, Tax Collector, and Supervisor of Elections budgets which are approved by the BOCC but not under their control. This category also includes County Management such as the BOCC, County Manager, Legal Services, Office of 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 53% 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.

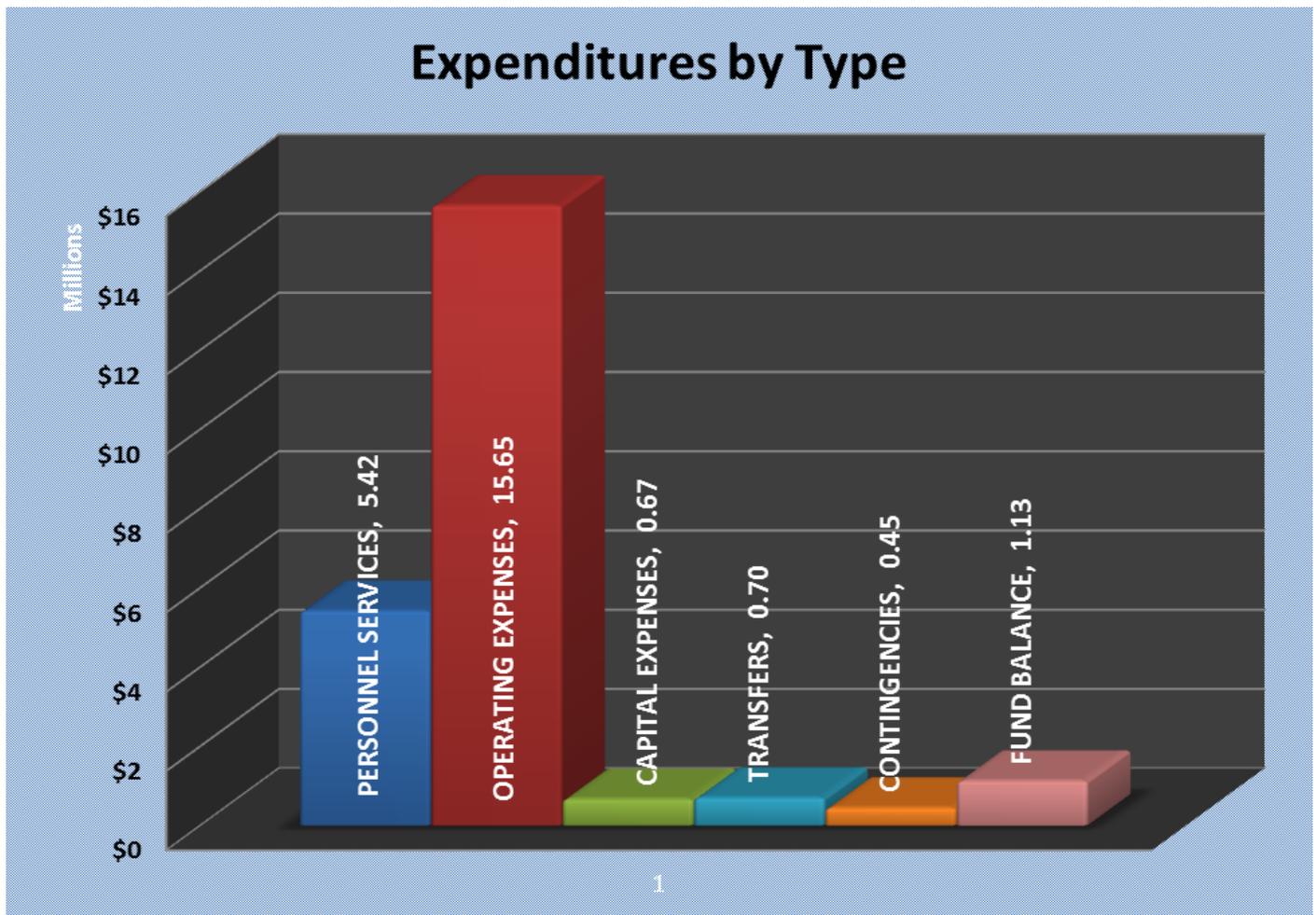
Contingencies are dollars held for emergencies or unexpected expenditures encountered throughout the year. Fund Balance is dollars restricted from expenditures to ensure an adequate cash flow for operations.

FUND 001 - GENERAL FUND - SUMMARY OF EXPENDITURES BY CATEGORY - DETAIL				
CATEGORY	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
GENERAL GOVERNMENTAL SERVICES	5,081,380.61	5,586,829.64	6,306,765	6,281,553
PUBLIC SAFETY	9,959,232.54	10,616,059.08	11,194,214	12,679,860
PHYSICAL ENVIRONMENT	136,771.05	166,253.41	178,902	284,868
ECONOMIC ENVIRONMENT	119,781.31	172,896.35	123,980	176,044
HUMAN SERVICES	843,276.27	848,415.61	1,056,062	1,135,395
CULTURAL & RECREATIONAL	915,243.05	966,396.82	1,129,640	1,178,915
TRANSFERS	893,983.39	881,414.00	852,108	701,937
<b>SUBTOTAL EXPENDITURES</b>	<b>17,949,668.22</b>	<b>19,238,264.91</b>	<b>20,841,671</b>	<b>22,438,572</b>
CONTINGENCIES			500,000	447,565
RESERVES			-	
FUND BALANCE			1,681,753	1,129,415
<b>TOTAL EXPENDITURES</b>	<b>17,949,668.22</b>	<b>19,238,264.91</b>	<b>23,023,424</b>	<b>24,015,552</b>

The chart below shows you that Public Safety is the area valued the most by our citizens and that the County recognizes this by allocating 53% of their general fund to Public Safety.



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 Fund Transfers. 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

FUND 001 - GENERAL FUND - COUNTY COMMISSIONERS EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	219,494.95	270,576.65	303,131.00	307,246.00
OPERATING	43,924.30	53,212.67	53,460.00	53,940.00
CAPITAL	-	16,140.61	-	-
<b>TOTAL BUDGET</b>	<b>263,419.25</b>	<b>339,929.93</b>	<b>356,591.00</b>	<b>361,186.00</b>
FTE	5	5	5	5



## 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

FUND 001 - GENERAL FUND - COUNTY MANAGER EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	206,394.28	233,978.07	244,704.00	229,436.00
OPERATING	10,160.72	10,207.71	22,890.00	25,950.00
<b>TOTAL BUDGET</b>	<b>216,555.00</b>	<b>244,185.78</b>	<b>267,594.00</b>	<b>255,386.00</b>
FTE	2	2.5	2.5	2

### Variance Explanation

Variances in Personal Services are due to splitting an executive assistant position in Community Development with the County Managers office in fiscal years 14 and 15.

## 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](mailto: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](mailto:k.crawford@hardeepa.com)
- Tax Collector                          Jacki Johnson  
 110 West Oak Street, Suite 102  
 Wauchula, FL 33873  
 863-773-9144  
[j.johnson@hardeetc.com](mailto:j.johnson@hardeetc.com)
- Supervisor of Elections            Chet Huddleston  
 311 North 6<sup>th</sup> Avenue  
 Wauchula, FL 33873  
 863-773-6061  
[hardeesoe@yahoo.com](mailto:hardeesoe@yahoo.com)

### Budget

FUND 001 - GENERAL FUND - ELECTED OFFICIALS REQUESTED FUNDING (EXCLUDING SHERIFF)				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
CLERK OF COURTS OPERATING	470,400.00	445,400.00	492,250.00	513,600.00
PROPERTY APPRAISER OPERATING	551,235.20	648,611.32	692,181.00	673,820.00
TAX COLLECTOR OPERATING	486,752.75	476,899.96	748,512.00	772,914.00
SUPERVISOR OF ELECTIONS OPERATING	284,473.92	427,308.00	308,629.00	358,151.00
TOTAL EXPENDITURES REQUESTED	1,792,861.87	1,998,219.28	2,241,572.00	2,318,485.00

## LEGAL SERVICES

Legal Services are currently provided by Kenneth B. Evers excluding labor attorney fees and other legal services.

County Attorney                      Kenneth B. Evers, P.A.  
 424 West Main Street  
 Wauchula, FL 33783  
 863-773-5600  
[kevers@hardeelaw.com](mailto:kevers@hardeelaw.com)

FUND 001 - GENERAL FUND - LEGAL SERVICES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
County Attorney	42,143.75	61,617.50	65,000.00	65,000.00
Code Enforcement	-	-	2,000.00	2,000.00
Labor Attorney	46,398.33	17,286.04	40,000.00	20,000.00
Other Legal Services	5,105.61	7,880.00	6,000.00	10,000.00
<b>TOTAL BUDGET</b>	<b>93,647.69</b>	<b>86,783.54</b>	<b>113,000.00</b>	<b>97,000.00</b>



# 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, process and interview qualified applicants for employment
- Proactive in investigating and filing all insurance claims
- Process bi-weekly payroll for distribution to employees
- Balance and process payroll deductions for payment
- Provide safety and educational training for County staff
- Review and recommend benefits for County staff
- Assist all County offices in all Human Resource matters
- Conducts Health Insurance Committee meetings to manage Health Care
- Conducts Union negotiations

## Programs

- Provides job postings for available positions to the community
- Process insurance deductions for Clerk, S/E, Property Appraiser and Tax Collector

## Budget

FUND 001 - GENERAL FUND - HUMAN RESOURCES EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	111,183.13	116,302.65	121,060.00	112,493.00
OPERATING	3,634.87	3,431.54	7,390.00	8,190.00
<b>TOTAL BUDGET</b>	<b>114,818.00</b>	<b>119,734.19</b>	<b>128,450.00</b>	<b>120,683.00</b>
FTE	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 the 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**

FUND 001 - GENERAL FUND - PROCUREMENT EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	155,016.05	166,108.16	172,660.00	174,716.00
OPERATING	9,364.09	6,785.99	10,710.00	8,130.00
<b>TOTAL BUDGET</b>	<b>164,380.14</b>	<b>172,894.15</b>	<b>183,370.00</b>	<b>182,846.00</b>
FTE	3	3.38	3.38	3.375

**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

*The mission of Community Development 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 Drug Free Hardee, (FKA: ASAPP) a non-profit 501 c3.

### Programs

- Down payment and closing cost assistance for first time home buyers through our SHIP program.
- Rehabilitation services to improve the health, safety and well-being of elderly, disabled and low-income families
- Hardest Hit Fund was awarded during fiscal year 2011. The amount we receive is based on the number of files assigned to and processed by our agency to assist unemployed and underemployed homeowners with mortgage assistance to avoid foreclosure. A Principal Reduction Program was added FY 12-13, assisting homeowners by reducing the principal of their first mortgage and thereby making the mortgage payment more affordable.
- Review and approve applicants for the Hardest Hit Mortgage Assistance Program
- Review and approve applicants for the Principal Reduction 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 III of Wauchula Hills.
- Administer legislative appropriation funds for Civic Center Improvement project in the amount of \$500,000
- Administer Sheriff’s Office grants such as, but not limited to, JAGD, JAGC, SCAAP, COPS, BVP
- Act as fiscal agent for Drug Free Hardee (AKA: ASAPP)
- Service nearly 425 County liens (both 10 and 20 year terms) until satisfaction
- Recommend On-line Homebuyer Education classes to prospective first time homebuyers
- Provide budget, housing and foreclosure prevention counseling through partnerships as well as Community Development staff members
- Administer Mosquito Control Program grant through a partnership with the Hardee County Health Department
- Administer Mosaic grant to develop a Community Education Center at Hardee Lakes Park in the amount of \$200,000.

**Budget**

FUND 001 - GENERAL FUND - OCD EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	220,130.83	221,797.75	212,156.00	194,071.00
OPERATING	3,090.37	6,822.13	11,225.00	13,485.00
<b>TOTAL BUDGET</b>	<b>223,221.20</b>	<b>228,619.88</b>	<b>223,381.00</b>	<b>207,556.00</b>
FTE	4.14	4.16	3.8	3.22

**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 5 full time employees; however salaries are assigned proportionately to grants funds.



consistent with policies

- 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.
- 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 ten 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 Responsibility Act)

## Budget

FUND 001 - GENERAL FUND - OMB EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	164,256.27	175,642.18	186,047.00	189,193.00
OPERATING	118,868.05	131,533.75	135,330.00	138,380.00
<b>TOTAL BUDGET</b>	<b>283,124.32</b>	<b>307,175.93</b>	<b>321,377.00</b>	<b>327,573.00</b>
FTE	3	3	3	3

## PLANNING AND DEVELOPMENT DEPARTMENT

### Mission Statement

*The Planning and Development Department will maintain the public health, safety and welfare by establishing appropriate land use categories, protection of natural resources and assuring financial feasibility of capital improvements through maintenance, amendment and implementation of the Hardee County Comprehensive Plan , development of regulations within the Hardee County Unified Land Development Code to assure a quality built environment and fair and consistent enforcement of the goals, objectives and policies of the Comprehensive Plan and the requirements of the Hardee County Unified Land Development Code.*

### 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 or required by Florida Laws. Further, the Department will propose plan amendments consistent with growth management best practices and maintain coordination between the state, region, and local agencies.
- Maintain and enforce Hardee County’s Comprehensive Plan by implementing and amending Land Development Codes consistent with the Comprehensive Plan and any amendments thereto. Ensure that proposed amendments will improve service delivery, aesthetics, health, safety and/or welfare of citizens. Provide public notice of changes to land use, zoning, development regulations and other matters related to growth management, and ensure compliance with Hardee County Unified Land Development Code and other related codes and ordinances through fair and consistent code enforcement.
- Protect public and private investments and natural resources, while recognizing private property rights by reviewing site and construction plans for new developments to ensure compliance with the Hardee County Unified Land Development Code. Enforce the Hardee County Unified Land Development Code and other codes and regulations relating to wetlands, floodplains, water bodies and other sensitive areas by establishing mechanisms for property owners to seek relief from regulation based hardships through appropriate evaluation criteria.
- Review the Unified Land Development Code for opportunities to simplify and clarify the land development regulation.

### Programs

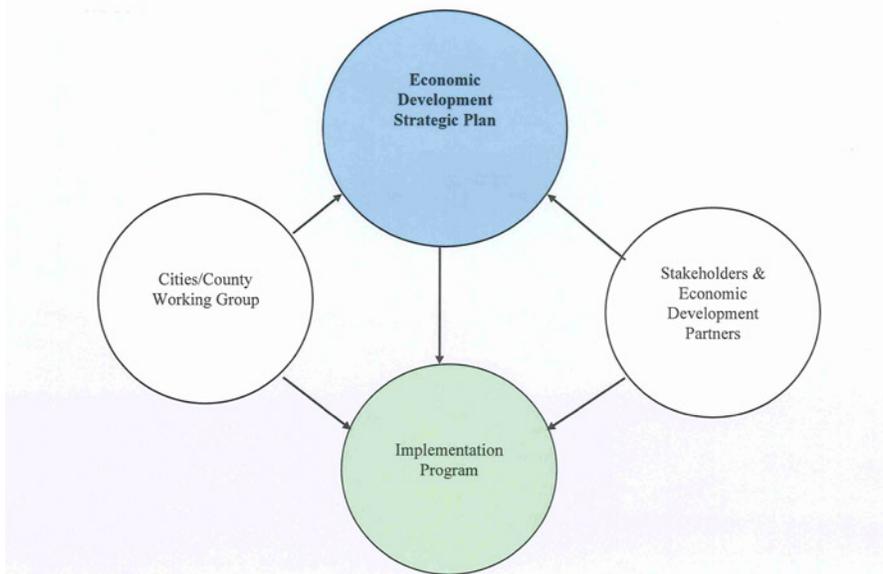
- Maintenance of the Hardee County Comprehensive Plan

- Coordinate and review site development activities
- Compliance with state law and changes to state law
- Locally initiated amendments to the Hardee County ULDC
- Applicant initiated amendments to the Hardee County ULDC
- 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**

FUND 001 - GENERAL FUND - PLANNING & DEVELOPMENT EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	158,097.61	163,822.16	175,125.00	171,363.00
OPERATING	18,491.23	71,704.63	177,856.00	92,650.00
CAPITAL	9,900.00	-	-	-
<b>TOTAL BUDGET</b>	<b>186,488.84</b>	<b>235,526.79</b>	<b>352,981.00</b>	<b>264,013.00</b>
FTE	2	2	2	2

**Draft Strategic Planning Process**





- 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**

FUND 001 - GENERAL FUND - ITS EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	129,955.12	136,522.31	200,703.00	199,725.00
OPERATING	54,580.61	61,572.62	86,609.00	87,342.00
CAPITAL	24,918.00	19,799.23	7,000.00	22,000.00
<b>TOTAL BUDGET</b>	<b>209,453.73</b>	<b>217,894.16</b>	<b>294,312.00</b>	<b>309,067.00</b>
FTE	2	2	3	3

**Variance**

Board approved a position to be added to this department in fiscal year 14-15.

# 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

FUND 001 - GENERAL FUND - FACILITY MAINTENANCE EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	604,457.34	650,043.21	739,172.00	724,390.00
OPERATING	283,939.75	340,647.27	393,180.00	394,830.00
CAPITAL	38,664.00	24,746.74	-	12,000.00
<b>TOTAL BUDGET</b>	<b>927,061.09</b>	<b>1,015,437.22</b>	<b>1,132,352.00</b>	<b>1,131,220.00</b>
FTE	15	14.5	15	15



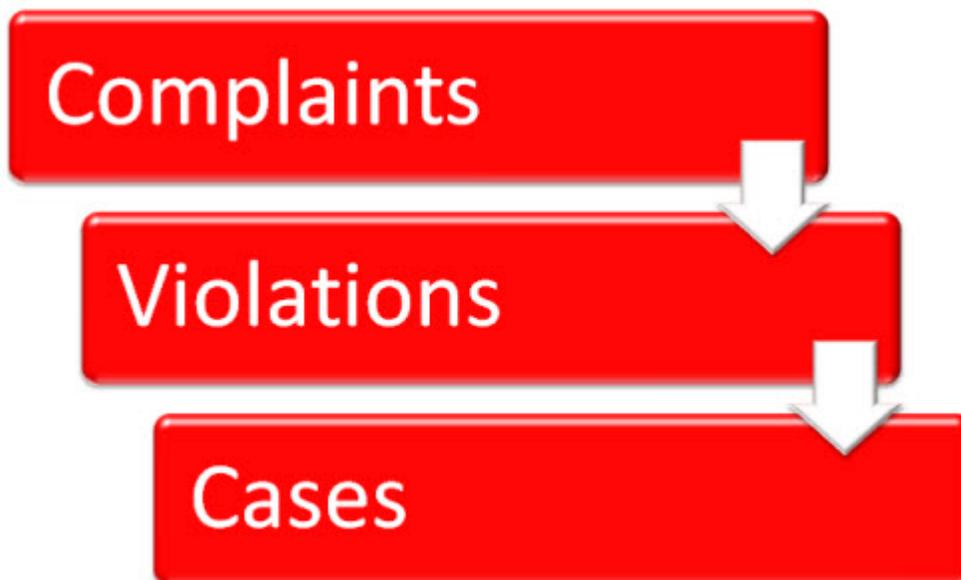
## BUILDING INSPECTIONS AND CODE ENFORCEMENT

### Mission Statement

*The Building Department's mission is to protect the life, health, safety and property of Hardee County's residents and visitors. We work to accomplish this by providing timely and thorough plans examinations and construction inspections. We strive to insure that all permitted work is in compliance with the requirements of the Florida Building Code, the National Electric Code, the Florida Fire Prevention Code and the Federal Emergency Management Agency. During this process we provide guidance and technical information to owner-builders, contractors, developers and anyone who comes to us for related information.*

### Goals and Objectives

- To oversee all new permitted construction and to monitor the status of rental and commercial properties.
- We will work to insure that the Building, Minimum Housing, Fire and Zoning Codes are observed in order to protect the life, health and safety of county residents and visitors.
- We also will strive to provide the highest level of professionalism and courtesy while working with individual cases and circumstances.
- In order to accomplish this we will make every effort to streamline the permitting, plan review and inspection process while insuring that all local, state and federal requirements are met.



### 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

FUND 001 - GENERAL FUND - BUILDING & INSPECTION EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	219,142.46	241,242.79	294,210.00	318,517.00
OPERATING	20,369.87	40,858.00	50,800.00	49,400.00
CAPITAL	-	31,489.60	-	-
<b>TOTAL BUDGET</b>	<b>239,512.33</b>	<b>313,590.39</b>	<b>345,010.00</b>	<b>367,917.00</b>
FTE	4	5	5	5

### Variance Explanation

The variance in Personal Services is due to the addition of one code enforcement officer in fiscal year 13-14.

## EMERGENCY MANAGEMENT



### Mission Statement

*The mission of Hardee County Emergency Management is to provide a comprehensive and integrated emergency management system that coordinates community resources to protect lives, property and the environment through mitigation, preparedness, response and recovery from all natural and man-made hazards that may impact our County.*

### Goals and Objectives

- Educate citizens of Hardee County about ongoing role in preparing for emergencies through educations, community outreach and training - to work as a community with neighbor helping neighbor when disaster strikes
- Coordinate Emergency Management activities for Hardee County
- Maintain and operate the county's Emergency Operations Center
- Maintain and Update the Comprehensive Emergency Management Plan, Hazards Vulnerability Analysis and Hazard Mitigation Plan
- Activate and staff the county Emergency Operations Center

- Work with other county, city, town, departments, agencies and task force elements to develop a variety of related emergency plans, procedures and guidelines
- Coordinate for local, state and federal government response and recovery operations during a major emergency or disaster
- Conduct community emergency and disaster education through public awareness campaigns, trainings, and exercises
- Monitor severe weather watches, warnings and special statements issued by the National Weather Service and provide this information to other local government departments including public safety and public agencies
- Serve as staff support for the Hardee County Local Emergency Planning Committee for Hazardous Materials
- Provide assistance and support to all public safety agencies, government entities and private sector partners through planning, training and exercising
- Coordinate resource support to tactical response units and on scene Incident Commanders
- Provide Continuity of Operations Planning information and guidance

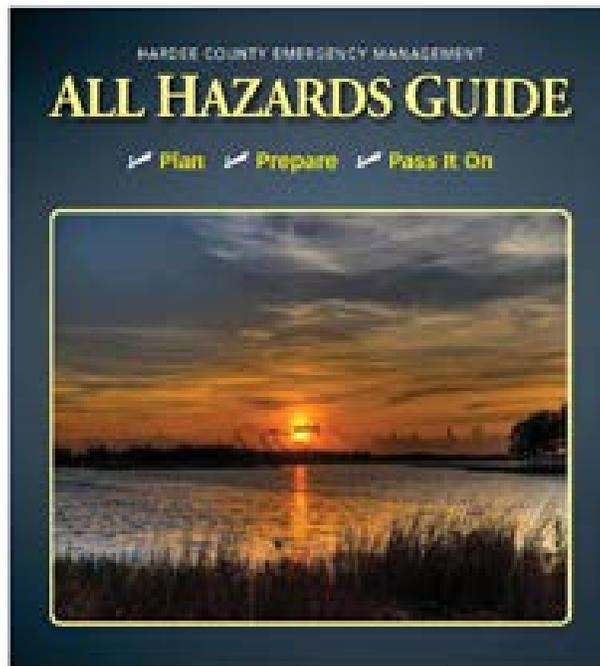
### Programs

- Disaster Shelters – Maintain shelter list and update the state’s database on an annual basis including identifying potential shelter projects
- Local Mitigation Strategy (LMS) - includes seeking opportunities for disaster mitigation funding, maintaining the LMS and submitting Hazard Mitigation Grant Program projects post-disaster events
- Coordination and Collaboration - includes attending regular meetings and conferences throughout the state - Florida Emergency Preparedness Assoc., Governor’s Hurricane Conference, Regional Domestic Security Task Force, Division of Emergency Management Region Meetings, Current Issues in Emergency Management
- National Incident Management System – promote 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 using the NIMS Compliance Support Tool
- Training and Exercises - includes conducting regular exercises to test the Emergency Management system and its programs and conducting after action reports and submitting those reports to the state Division of Emergency Management – currently in process of creating a Training/Exercise Plan

- Continuity of Operations Plans (COOP) - includes maintaining the COOP plans for county and municipal agencies and conducting at least one COOP exercise each year
- Public Education – through creating an increased emphasis on disaster preparedness, the Hardee County Emergency Management Office looks forward to reinforcing interdepartmental communications and cooperation throughout our County

**Budget**

FUND 001 - GENERAL FUND - EMERGENCY MANAGEMENT EXPENDITURES				
CLASSIFICATION	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	FY 12-13	FY 13-14	FY 14-15	FY 15-16
PERSONNEL SERVICES	107,266.59	121,466.41	127,810.00	129,687.00
OPERATING	49,219.53	51,457.64	60,568.00	60,768.00
HOMELAND SECURITY OPERATING	17,750.00	35,065.70	-	20,000.00
HOMELAND SECURITY PLANNING OPERATING	-	-	-	-
HOMELAND SECURITY PLANNING CAPITAL	-	8,870.00	-	-
<b>TOTAL BUDGET</b>	<b>174,236.12</b>	<b>216,859.75</b>	<b>188,378.00</b>	<b>210,455.00</b>
FTE	3	2	2	2



## 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 recertification’s
- 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

FUND 001 - GENERAL FUND - EMERGENCY MEDICAL SERVICES EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	1,182,894.76	1,220,251.87	1,381,743.00	1,529,529.00
OPERATING	258,643.06	264,245.97	317,904.00	332,357.00
CAPITAL	79,700.00	174,497.00	-	545,269.00
DEBT	-	-	-	-
<b>TOTAL BUDGET</b>	<b>1,521,237.82</b>	<b>1,658,994.84</b>	<b>1,699,647.00</b>	<b>2,407,155.00</b>
FTE	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*

## Goals

- The Florida Department of Agriculture and Consumer Services administer the Soil and Water Conservation Law (FSS Chapter 582) – the partnerships goal is to protect and restore the soil and water resources and assist private landowners using best conservation practices

## Programs

- Provides technical and administrative assistance to develop and implement a plan to address resource concerns
- Provides assistance regarding to citizens in preparing grant applications for wetland reserve programs and conservation stewardship programs
- As of December, 2012, together with Florida Department of Agriculture and Consumer Services, offers a Cow/Calf Cost Share Program reimbursing 75% up to a maximum payout of \$5000 yearly for items such as pump systems, watering systems, creek crossings, cross fencing - available to all counties within the Southwest Florida Water Management District

## Budget

FUND 001 - GENERAL FUND - SOIL CONSERVATION EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	9,260.27	31,470.54	34,923.00	91,705.00
OPERATING	2,295.96	3,190.49	3,400.00	9,225.00
<b>TOTAL BUDGET</b>	<b>11,556.23</b>	<b>34,661.03</b>	<b>38,323.00</b>	<b>100,930.00</b>
FTE	1	1	1	2

## Variance

BOCC approved adding a soil technician position to this department that is 100% reimbursable through a state grant.



### 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

- Provide research based information to local ornamental and vegetable producers
- Provide research based information to local livestock producers to maintain and enhance their profitability
- Provide citrus producers with latest research based information in order to remain profitable
- Provide nutrition education programs to individuals and families from pre-school to adults in Hardee County in order to improve health throughout the life cycle
- Provide educational programs on budgeting to individuals in order to help them improve their financial stability and reduce debt
- Recruit additional adult volunteers to provide greater learning opportunities in all areas of 4-H
- Initiate new 4-H clubs to meet the needs of urban youth in Hardee County providing additional quality youth programs for all children

### Programs

- 4-H program available to all youth in Hardee County ages 8/18
- Educational programs in areas of nutrition and health, food preservation and safety, child development and parenting, financial management, housing and clothing
- Pesticide classes and training available those seeking to get or renew a pesticide license through Extension Service and a UP/IFAS Multi-County Citrus Agent – on-line pesticide testing also available (County Extension Service now a regional testing site)
- 4-H events and activities available at county, district and state level to all your who are interested and qualified
- Supplies information to public in form of brochures and on-line publications in all area of agriculture, 4-H, and Family & Consumer Science
- Provides office space to State of Florida Water Quality BMP’s specialist

### Budget

FUND 001 - GENERAL FUND - COUNTY EXTENSION EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	108,301.23	114,065.86	117,509.00	157,167.00
OPERATING	16,913.59	14,136.52	23,070.00	26,771.00
CAPITAL	-	3,390.00	-	-
<b>TOTAL BUDGET</b>	<b>125,214.82</b>	<b>131,592.38</b>	<b>140,579.00</b>	<b>183,938.00</b>
FTE	3	3	3	4

### 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**

FUND 001 - GENERAL FUND - VETERANS SERVICES EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	13,699.29	17,399.89	17,020.00	20,784.00
OPERATING	4,082.02	3,496.46	4,960.00	5,260.00
<b>TOTAL BUDGET</b>	<b>17,781.31</b>	<b>20,896.35</b>	<b>21,980.00</b>	<b>26,044.00</b>
FTE	0.5	0.5	0.5	0.5

**Contact Information**

Veteran's Services

307 N. 6th Ave.

Wauchula, Florida 33873

Larry Pelton

Veteran's Services Officer

Office Phone (863)773-9853

Fax (863)773-0667

Hours of Operation: Tuesday and Thursday 8:00 a.m. to 5:00 p.m.

## 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

- Reduce the number of animals coming into the shelter by promoting discounted spay/neuter programs and promoting feral cat trap/neuter/release programs.
- Provide excellent care and healthy environment for animals housed at the shelter by implementing Enhanced Preventive Medicine/Vaccination Program at Shelter, Add a minor treatment component to shelter services and increase socialization of animals housed at the shelter.
- Find owners or identify adoption or rescue homes for animals coming into the shelter by... developing a plan for financial hardships as barrier to reclaims, develop social media present to promote real time linkages to owners, adopters and rescue groups and obtain software, computer system, and internet service needed for kennel tech/field officer and office manager to maintain real time stats of animals in shelter.

- Adopt minimum shelter standards by strengthening Ordinances and creating and implementing policies and procedures.
- Improve our physical facilities to provide a better environment for our animals, staff and visitors by creating bathrooms, fix or upgrade the following: Lighting system, fixing or upgrading flooring in the kennels, maintaining appearance of exterior of kennel and landscape exterior.
- Improve community education regarding Animal Welfare and responsible Companion Animal Ownership by increasing visibility in problem areas and increase communications between ACO’s and Animal Owners to prevent issues.

### Programs

- On-site adoption Program
- Investigations of animal cruelty and neglect
- Lost and found registry
- Humane Education Programs
- Protect communities from dangerous dogs and cats
- Rescue sick and injured dogs, cats, and strays
- Assist City & County Agencies
- Enforce Local & State Animal Ordinances
- Reunite lost pets with their owners

### Budget

FUND 001 - GENERAL FUND - ANIMAL CONTROL EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	106,095.02	114,165.60	116,697.00	117,614.00
OPERATING	34,503.39	22,127.11	46,997.00	36,357.00
CAPITAL	-	3,000.00	-	2,200.00
<b>TOTAL BUDGET</b>	<b>140,598.41</b>	<b>139,292.71</b>	<b>163,694.00</b>	<b>156,171.00</b>
FTE	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

FUND 001 - GENERAL FUND - HUMAN SERVICES EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
HEALTH DEPARTMENT	16,902.20	24,126.92	26,400.00	26,400.00
HCRA	101,740.50	99,232.26	103,100.00	103,172.00
MEDICAID	383,189.23	319,635.16	343,523.00	428,369.00
PEACE RIVER CENTER	9,000.00	40,000.00	40,000.00	40,000.00
HOPE OF HARDEE (NuHope)	28,000.00	28,000.00	28,000.00	28,000.00
RESTHAVEN	94,729.93	135,691.23	101,125.00	101,125.00
CUTTING EDGE MINISTRIES	4,000.00	4,000.00	4,000.00	5,000.00
INDIGENT BURIALS	10,285.00	8,840.00	10,000.00	8,000.00
HARC RIDGE AREA ARC	6,000.00	800.00	-	-
SCHOOL BOARD - RACE TRACK	-	-	187,375.00	187,375.00
CARING PEOPLE MINISTRIES	4,000.00	-	-	5,000.00
TRANSPORTATION DISADVANTAGED	33,331.00	37,297.33	37,345.00	36,783.00
HARDEE HELP CENTER	9,000.00	9,000.00	9,000.00	5,000.00
ALPHA & OMEGA MINISTRIES	2,500.00	2,500.00	1,250.00	5,000.00
CAREER SOURCE	-	-	1,250.00	-
<b>TOTAL BUDGET</b>	<b>702,677.86</b>	<b>709,122.90</b>	<b>892,368.00</b>	<b>979,224.00</b>

## LIBRARY



### Mission Statement

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

### Goals and Objectives

- 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](http://www.myhlc.org)

### Budget

FUND 001 - GENERAL FUND - LIBRARY EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	171,546.72	180,614.96	190,643.00	176,943.00
OPERATING	23,398.96	23,533.38	28,700.00	26,860.00
CAPITAL	15,954.69	15,124.65	14,700.00	13,000.00
<b>TOTAL BUDGET</b>	<b>210,900.37</b>	<b>219,272.99</b>	<b>234,043.00</b>	<b>216,803.00</b>
FTE	4.5	4.5	4.5	4

# 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

FUND 001 - GENERAL FUND - PARKS AND RECREATION EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	-	386.05	-	-
OPERATING	110,492.07	98,866.10	120,090.00	119,690.00
CAPITAL	2,568.28	-	-	12,000.00
<b>TOTAL BUDGET</b>	<b>113,060.35</b>	<b>99,252.15</b>	<b>120,090.00</b>	<b>131,690.00</b>

## 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

FUND 001 - GENERAL FUND - WILDLIFE REFUGE EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	134,730.87	140,168.82	146,430.00	147,443.00
OPERATING	25,131.80	30,352.94	41,287.00	52,070.00
<b>TOTAL BUDGET</b>	<b>159,862.67</b>	<b>170,521.76</b>	<b>187,717.00</b>	<b>199,513.00</b>
FTE	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

FUND 001 - GENERAL FUND - HARDEE LAKES PARK EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	75,361.32	125,717.46	200,395.00	204,155.00
OPERATING	55,485.54	73,522.00	79,401.00	89,781.00
CAPITAL	57,388.10	8,796.53	4,500.00	17,000.00
<b>TOTAL BUDGET</b>	<b>188,234.96</b>	<b>208,035.99</b>	<b>284,296.00</b>	<b>310,936.00</b>
FTE	2	5	5	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 4<sup>th</sup> of July events in the past.

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

### Budget

FUND 001 - GENERAL FUND -PIONEER PARK EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	100,325.09	107,805.78	118,547.00	119,159.00
OPERATING	98,359.61	99,611.61	119,450.00	124,250.00
CAPITAL	-	8,796.54	-	22,000.00
<b>TOTAL BUDGET</b>	<b>198,684.70</b>	<b>216,213.93</b>	<b>237,997.00</b>	<b>265,409.00</b>
FTE	3	3	3	3

## MISCELLANEOUS

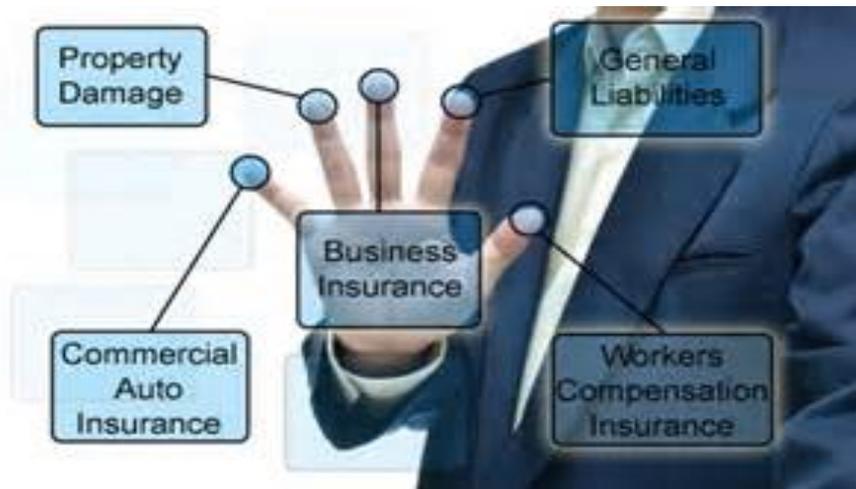
Miscellaneous expenditures typically do not fit in any of the departments or other classifications. It will include items such as property insurance and workers compensation listed in government services. It includes outside contributions to other agencies that do not provide direct services to the county such as economic development and the Boards contributions to running the recreational complex adjacent to the high school.

### Budget

FUND 001 - GENERAL FUND -MISCELLANEOUS EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
GOVERNMENT SERVICES	606,349.48	620,428.79	691,785.00	706,538.00
PUBLIC SAFETY	85,790.96	80,322.66	83,833.00	75,624.00
ECONOMIC ENVIRONMENT	102,000.00	152,000.00	102,000.00	150,000.00
CULTURAL & RECREATION	44,500.00	53,100.00	65,497.00	54,564.00
<b>TOTAL BUDGET</b>	<b>838,640.44</b>	<b>905,851.45</b>	<b>943,115.00</b>	<b>986,726.00</b>

Transfers are those dollars that must be submitted to other county funds due to obligations or support. This would include the obligated funding to fire control for the exemptions allowed on the special assessments and the support given to fines and forfeiture because they do not generate enough court revenues to cover the cost associated with court services.

FUND 001 - GENERAL FUND -TRANSFERS TO OTHER FUNDS				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
<b>TOTAL TRANSFERS</b>	<b>893,983.39</b>	<b>881,414.00</b>	<b>852,108.00</b>	<b>701,937.00</b>



## TRANSPORTATION TRUST FUND

The Transportation Trust Fund and Transportation Trust Debt Fund account for approximately 14% of the County's total budget for the 2015-2016 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

FUND 102 - TRANSPORTATION TRUST - REVENUES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
GENERAL GOVERNMENT TAXES	1,253,471.76	1,279,424.74	1,179,011.00	1,298,378.00
LICENSES, PERMITS & FEES	2,850.00	4,000.00	2,700.00	2,300.00
FEDERAL GRANTS	-	109,930.66	-	-
STATE GRANTS	2,107,191.28	4,592,094.97	777,161.00	37,000.00
STATE SHARED REVENUES	2,515,883.93	3,445,316.64	2,854,487.00	2,877,824.00
CHARGES FOR SERVICES	146,602.85	69,668.94	70,000.00	90,000.00
FINES	220.00	-	-	-
INTEREST	6,111.92	4,943.63	2,156.00	2,000.00
RENTS & ROYALTIES	-	24,000.00	-	30,080.00
SALES	13,998.75	351.00	-	1,000.00
MISCELLANEOUS	22,791.27	531,220.29	30,000.00	30,000.00
Less 5%			(209,443.00)	(218,430.00)
<b>TOTAL REVENUES TO BE GENERATED</b>	<b>6,069,121.76</b>	<b>10,060,950.87</b>	<b>4,706,072.00</b>	<b>4,150,152.00</b>
TRANSFERS	65,031.93	46,012.39	67,500.00	65,000.00
LOANS	-	-	100,000.00	-
CASH FORWARD	-	-	3,016,226.00	2,429,386.00
<b>TOTAL REVENUES</b>	<b>6,134,153.69</b>	<b>10,106,963.26</b>	<b>7,889,798.00</b>	<b>6,644,538.00</b>

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. We are expecting a small carry forward of one grant project but no major projects to be awarded in fiscal year 15-16. 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

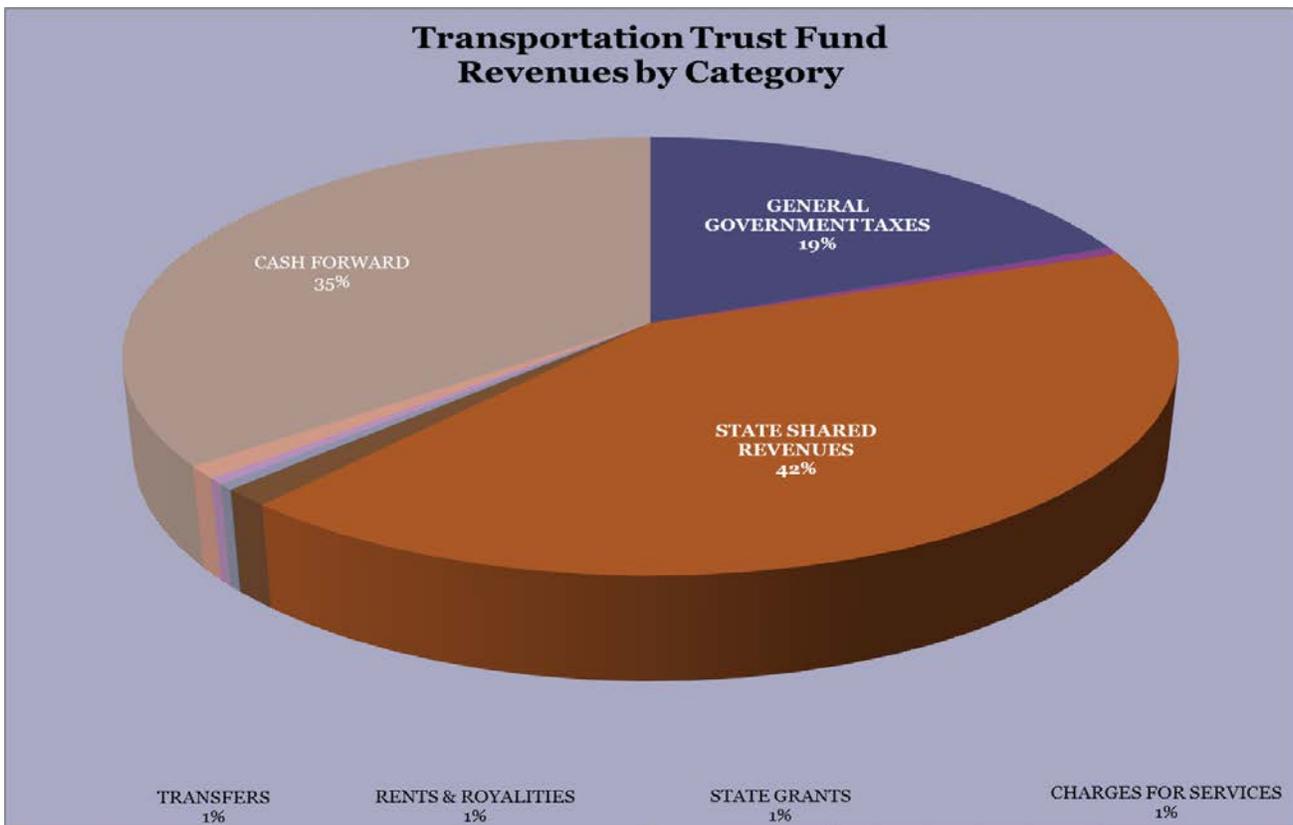
adopted comprehensive plan or for expenditures needed to meet the immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. Expenditures for the construction of new roads, the reconstruction 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 a substantial portion of the fund.



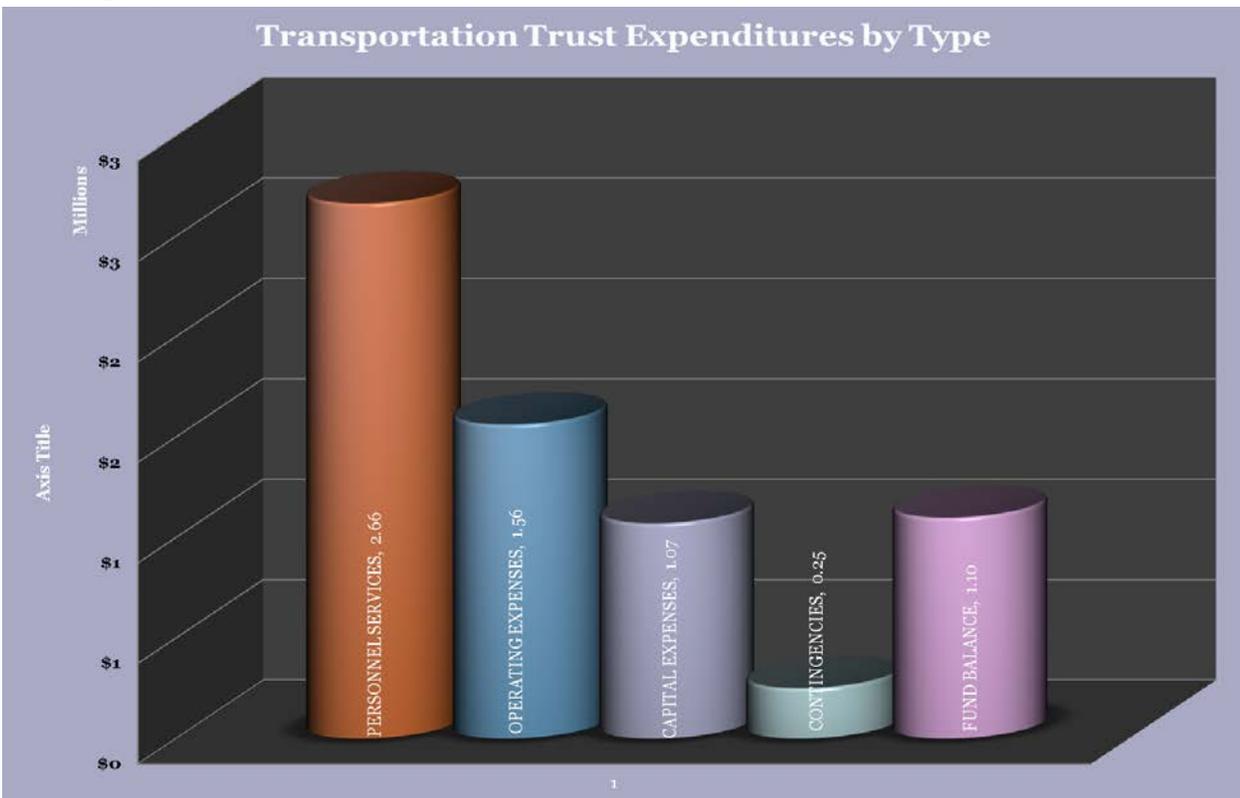
### Transportation Expenditures

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

FUND 102 - TRANSPORTATION TRUST - SUMMARY OF EXPENDITURES BY CATEGORY				
CATEGORY	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
TRANSPORTATION	7,657,768.82	9,361,636.60	6,329,954.00	5,295,753.00
TRANSFERS	4,000.00	-	-	-
CONTINGENCIES	-	-	268,789.00	250,000.00
RESERVES FOR CAPITAL	-	-	291,055.00	-
FUND BALANCE	-	-	1,000,000.00	1,098,785.00
<b>TOTAL EXPENDITURES</b>	<b>7,661,768.82</b>	<b>9,361,636.60</b>	<b>7,889,798.00</b>	<b>6,644,538.00</b>

It is not necessary to provide a graph of the expenditures by category because this fund is 100% related to Transportation expenditures.

However, the perspective of looking at Transportation expenditures by type is depicted below:



## 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 feet span.

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

FUND 102 - TRANSPORTATION TRUST FUND - ROAD & BRIDGE MAINTENANCE EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	1,688,661.09	1,867,935.95	2,048,450.00	2,086,965.00
OPERATING	1,170,147.53	1,283,357.56	1,617,651.00	1,476,030.00
CAPITAL	139,002.75	295,163.57	243,500.00	321,000.00
DEBT	-	-	-	-
TRANSFERS	4,000.00	-	-	-
<b>TOTAL BUDGET</b>	<b>3,001,811.37</b>	<b>3,446,457.08</b>	<b>3,909,601.00</b>	<b>3,883,995.00</b>
FTE	44	44	44	45

# 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

FUND 102 - TRANSPORTATION TRUST FUND - FLEET MAINTENANCE EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	426,844.19	478,964.96	549,762.00	575,858.00
OPERATING	47,888.76	65,131.21	76,680.00	85,900.00
CAPITAL	3,307.00	4,000.00	-	-
<b>TOTAL BUDGET</b>	<b>478,039.95</b>	<b>548,096.17</b>	<b>626,442.00</b>	<b>661,758.00</b>
FTE	12	10.12	10.62	10.62

## TRANSPORTATION CAPITAL PROJECTS

### Programs

Transportation Capital Projects consist of those road improvements that are designed to significantly increase the life or capacity of a road or bridge. This past year the department completed two grant funded projects and several County funded through the Local Optional Five Cent Fuel Tax.

There is no State or Federal funded projects planned for fiscal year 15-16. The projects planned on a local level are as follows:

Bridge Work: Replace timber bridges with multiple arches on both Johnston Road and Alton Carlton Road.

The County plans to install a surface treatment to approximately 4 miles of paved roads including Sumner, Experimentation, and Terrell roads.

They will be providing resurfacing with HMA to approximately 2.68 miles of roads on Paula Dr. and Will Duke Road.

The County plans to surface approximately 5.46 miles of unpaved road ways on Skipper, Sasser, Kiella, Sterner, Sims and John Gill Roads.

### Budget

FUND 102 - TRANSPORTATION TRUST - TRANSPORTATION CAPITAL PROJECTS				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
CAPITAL	4,181,917.50	5,367,083.35	1,793,911.00	750,000.00
RESERVES FOR CAPITAL	-	-	291,055.00	-
<b>TOTAL BUDGET</b>	<b>4,181,917.50</b>	<b>5,367,083.35</b>	<b>2,084,966.00</b>	<b>750,000.00</b>



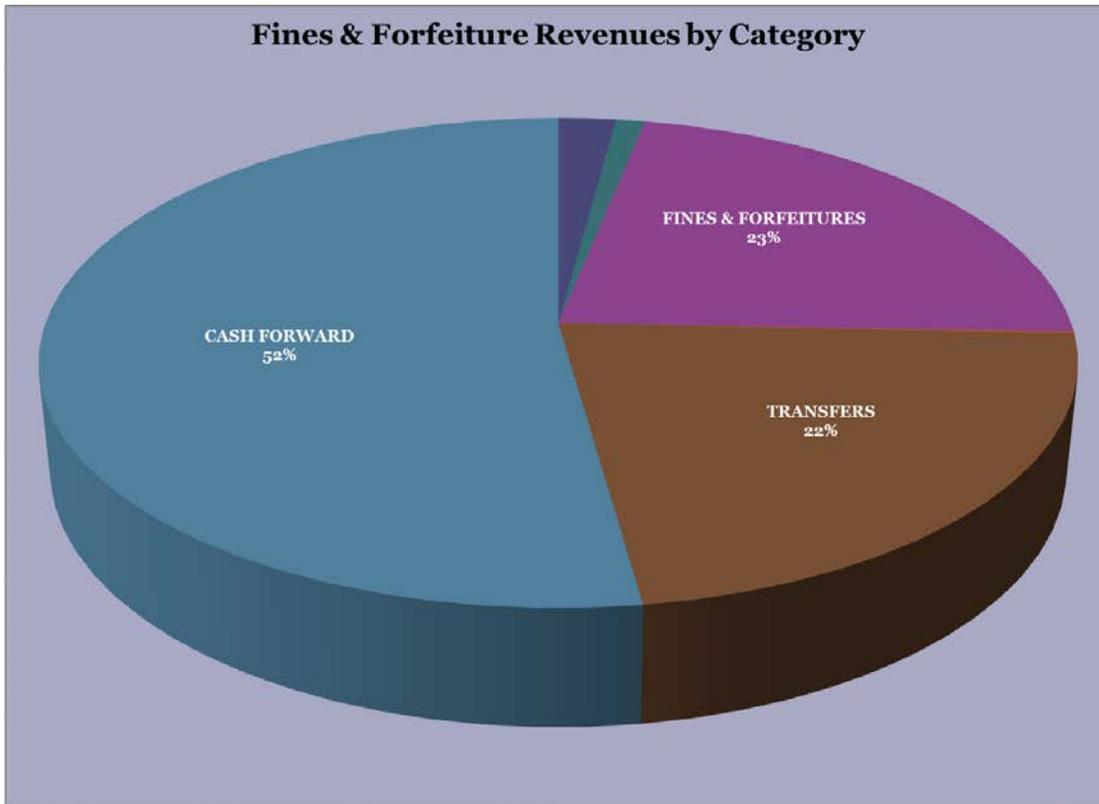
## FINE & FORFEITURE FUND

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

FUND 103 - FINES & FORFEITURE FUND - REVENUES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
CHARGES FOR SERVICES	25,216.00	23,054.00	20,000.00	20,000.00
COURT RELATED REVENUES	10,763.79	11,765.67	10,000.00	10,000.00
FINES & FORFEITURES	241,056.13	244,213.75	218,100.00	214,100.00
INTEREST	2,401.59	1,200.25	1,800.00	1,100.00
MISCELLANEOUS	-	545.41	-	-
Less 5%			(12,495.00)	(12,260.00)
TRANSFERS	-	426,433.00	183,890.00	211,289.00
CASH FORWARD			555,524.00	498,800.00
<b>TOTAL REVENUES</b>	<b>279,437.51</b>	<b>707,212.08</b>	<b>976,819.00</b>	<b>943,029.00</b>

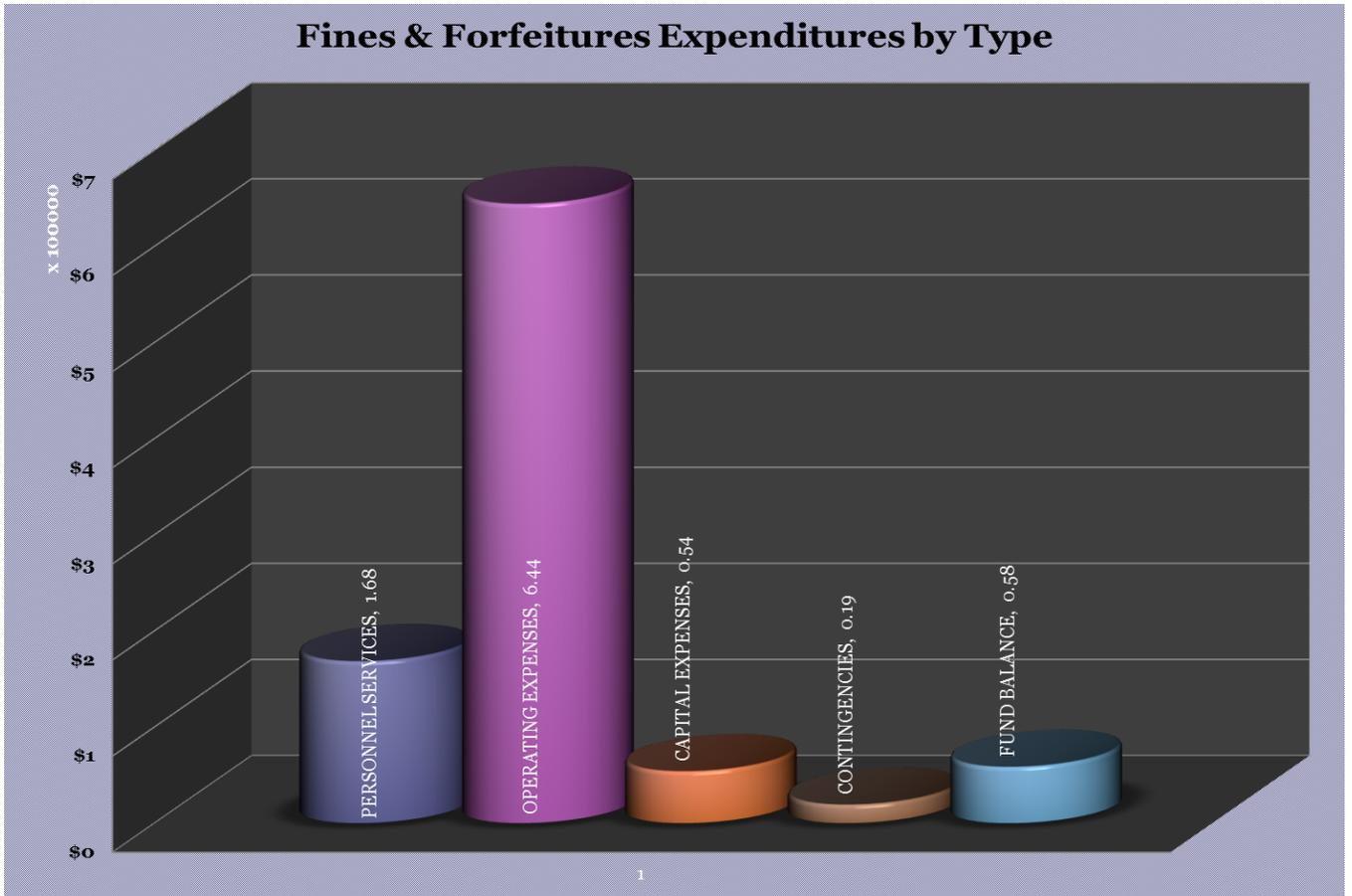
Currently, the primary source of funding for the agencies under Fine and Forfeiture is cash forwards and a transfer from General Fund. Most of the cash forward comes from a Court Surcharge under Fines & Forfeitures. In accordance with Florida State Statute 939.185, 29.004, and 29.008 revenues generated from this surcharge must be used in the following manner: 25% of the annual amount goes to fund court innovations; 25% funds the law library; 25% funds legal aid programs; 25% funds teen court or juvenile assessment programs. Since the inception of the surcharge the county has not spent funds on court innovation or teen court. The rule states that any unspent dollars at year end must roll into the court innovation category. This line has a surplus built in a restricted cash forward of \$292,800.



**Expenditures**

FUND 103 - FINES & FORFEITURE FUND - SUMMARY OF EXPENDITURES BY CATEGORY				
CATEGORY	ACTUAL	ACTUAL	ADOPTED	ADOPTED
	FY 12-13	FY 13-14	FY 14-15	FY 15-16
COURTS	545,085.56	1,016,083.09	892,582.00	865,779.00
CONTINGENCIES			21,456.00	19,000.00
FUND BALANCE			62,781.00	58,250.00
<b>TOTAL EXPENDITURES</b>	<b>545,085.56</b>	<b>1,016,083.09</b>	<b>976,819.00</b>	<b>943,029.00</b>

All of the expenses in this fund are classified as court related expenses and thus do not require a chart of expenditures by category. The other perspective of looking at the expenditures by type is shown next:



## COURTHOUSE SECURITY

### Programs

Staffing for security has been accepted by the Sheriff’s office. Maintenance of the equipment will still be funded by the BOCC.

### Budget

FUND 103 - FINES & FORFEITURES - COURTHOUSE SECURITY EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	59,156.31	61,437.56	-	-
OPERATING	1,538.15	987.67	2,296.00	4,296.00
<b>TOTAL BUDGET</b>	<b>60,694.46</b>	<b>62,425.23</b>	<b>2,296.00</b>	<b>4,296.00</b>
FTE	2.00	2.00	-	-

## 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

FUND 103 - FINES & FORFEITURES - COURTHOUSE FACILITY EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	44,491.08	46,701.04	51,566.00	51,864.00
OPERATING	142,912.69	139,085.91	175,744.00	181,230.00
CAPITAL	1,140.00	7,411.50	15,000.00	-
<b>TOTAL BUDGET</b>	<b>188,543.77</b>	<b>193,198.45</b>	<b>242,310.00</b>	<b>233,094.00</b>
FTE	1.5	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

COURT SYSTEMS ITS EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
State Attorney	39,662.94	38,839.37	45,250.00	47,500.00
Public Defender	14,542.70	7,106.52	17,295.00	24,079.00
Guardian Ad Litem	2,777.21	2,276.11	3,200.00	2,900.00
Circuit and County Court	31,498.63	30,321.62	38,700.00	38,700.00
Criminal Conflict Counsel	867.66	636.32	1,000.00	900.00
Clerk of Court	33,576.46	34,311.63	36,700.00	36,700.00
	<b>122,925.60</b>	<b>113,491.57</b>	<b>142,145.00</b>	<b>150,779.00</b>



# COUNTY PROBATION

## Mission Statement

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

## Goals and Objectives

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

### Programs

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

### Budget

FUND 103 - FINES & FORFEITURES - COURTHOUSE FACILITY EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	118,868.08	127,740.96	174,266.00	116,310.00
OPERATING	2,818.73	1,780.13	3,500.00	3,500.00
<b>TOTAL BUDGET</b>	<b>121,686.81</b>	<b>129,521.09</b>	<b>177,766.00</b>	<b>119,810.00</b>
FTE	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

FUND 103 - FINES & FORFEITURES - MISCELLANEOUS EXPENSES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
Public Safety Training	4,932.00	6,251.11	10,000.00	10,000.00
Court Related Services	46,302.92	23,555.89	318,065.00	332,800.00
<b>TOTAL</b>	<b>51,234.92</b>	<b>29,807.00</b>	<b>328,065.00</b>	<b>342,800.00</b>

## CAPITAL

### Programs

- Construction of a records retention building for the Clerk of Court offices was completed at the end of Fiscal Year 13-14.

### Budget

FUND 103 - FINES & FORFEITURES - COURTHOUSE GRANT FUNDED CAPITAL IMPROV				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
CAPITAL	-	487,639.75	-	15,000.00
<b>TOTAL BUDGET</b>	<b>-</b>	<b>487,639.75</b>	<b>-</b>	<b>15,000.00</b>

# RACE TRACK FUND

## Program

Historical Date Only – The funds are unrestricted except for the portion that is remanded to the school board and auditors have asked that we close this fund and incorporate it into the General Fund.

## Historical Expenditures

<b>FUND 105-RACE TRACK FUND-EXPENDITURES FUND CLOSED &amp; MOVED TO GENERAL FUND</b>				
<b>CLASSIFICATION</b>	<b>ACTUAL FY 12-13</b>	<b>ACTUAL FY 13-14</b>	<b>ADOPTED FY 14-15</b>	<b>ADOPTED FY 15-16</b>
HUMAN SERVICES	194,000.00	187,375.00	-	-
CULTURE & RECREATION	34,000.00	-	-	-
TRANSFERS	234,525.00	252,500.00	-	-
Contingencies	-	-	-	-
<b>TOTAL BUDGET</b>	<b>462,525.00</b>	<b>439,875.00</b>	-	-

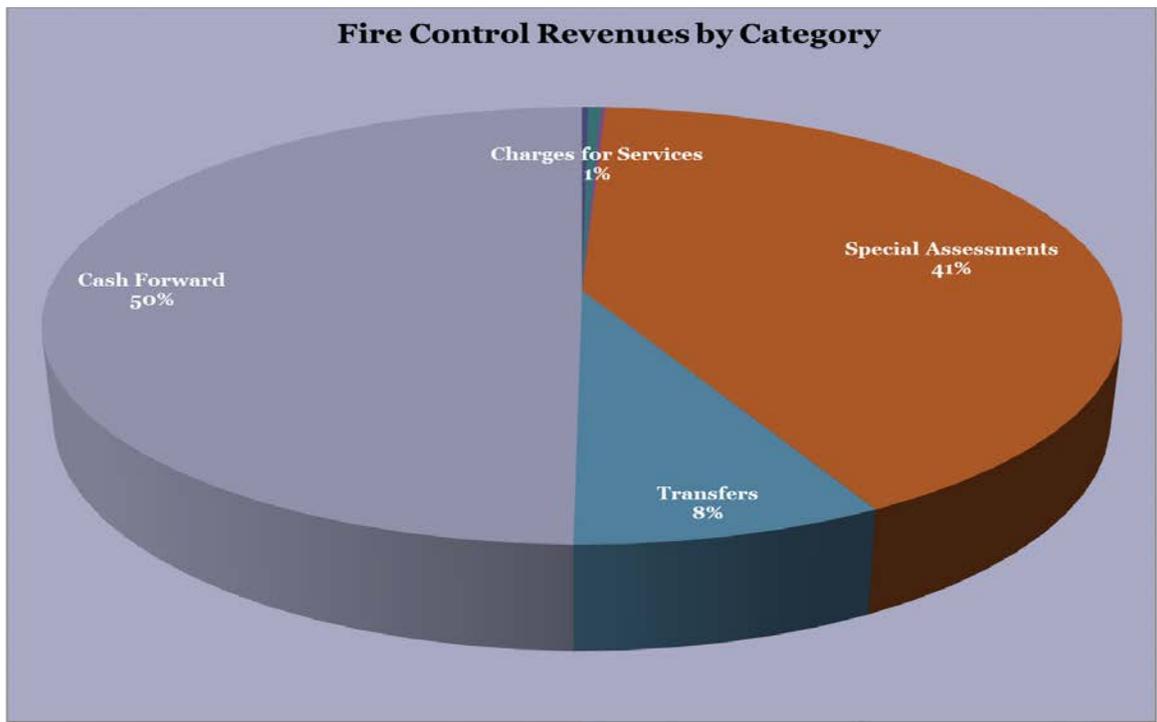
## FIRE CONTROL

The Fire Services Fund accounts for 9.8% of the County’s total budget. This fund contains the operating expenditures for fire rescue services. Emergency Medical Services (EMS) is not reflected in this budget; it can be found under the General Fund on page 47.

### Revenues

FIRE CONTROL REVENUES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
State Shared Revenues	5,710.00	6,425.36	9,120.00	10,000.00
Charges for Services	22,741.24	16,265.69	21,880.00	21,388.00
Interest	6,989.11	5,917.38	6,300.00	5,730.00
Special Assessments	1,805,751.75	1,794,061.97	1,717,400.00	1,882,157.00
Miscellaneous	1,433.63	19.56	1,000.00	1,000.00
<b>Total Revenues Generated</b>	<b>1,842,625.73</b>	<b>1,822,689.96</b>	<b>1,755,700.00</b>	<b>1,920,275.00</b>
Less 5%	-	-	(87,785.00)	(96,014.00)
<b>Subtotal</b>	<b>1,842,625.73</b>	<b>1,822,689.96</b>	<b>1,667,915.00</b>	<b>1,824,261.00</b>
Transfers	695,820.00	703,059.00	648,699.00	365,413.00
Cash Forward	-	-	2,063,644.00	2,266,059.00
<b>TOTAL REVENUES</b>	<b>2,538,445.73</b>	<b>2,525,748.96</b>	<b>4,380,258.00</b>	<b>4,455,733.00</b>

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 cover the cost associated with public facilities, non-profit facilities and other exempt properties.

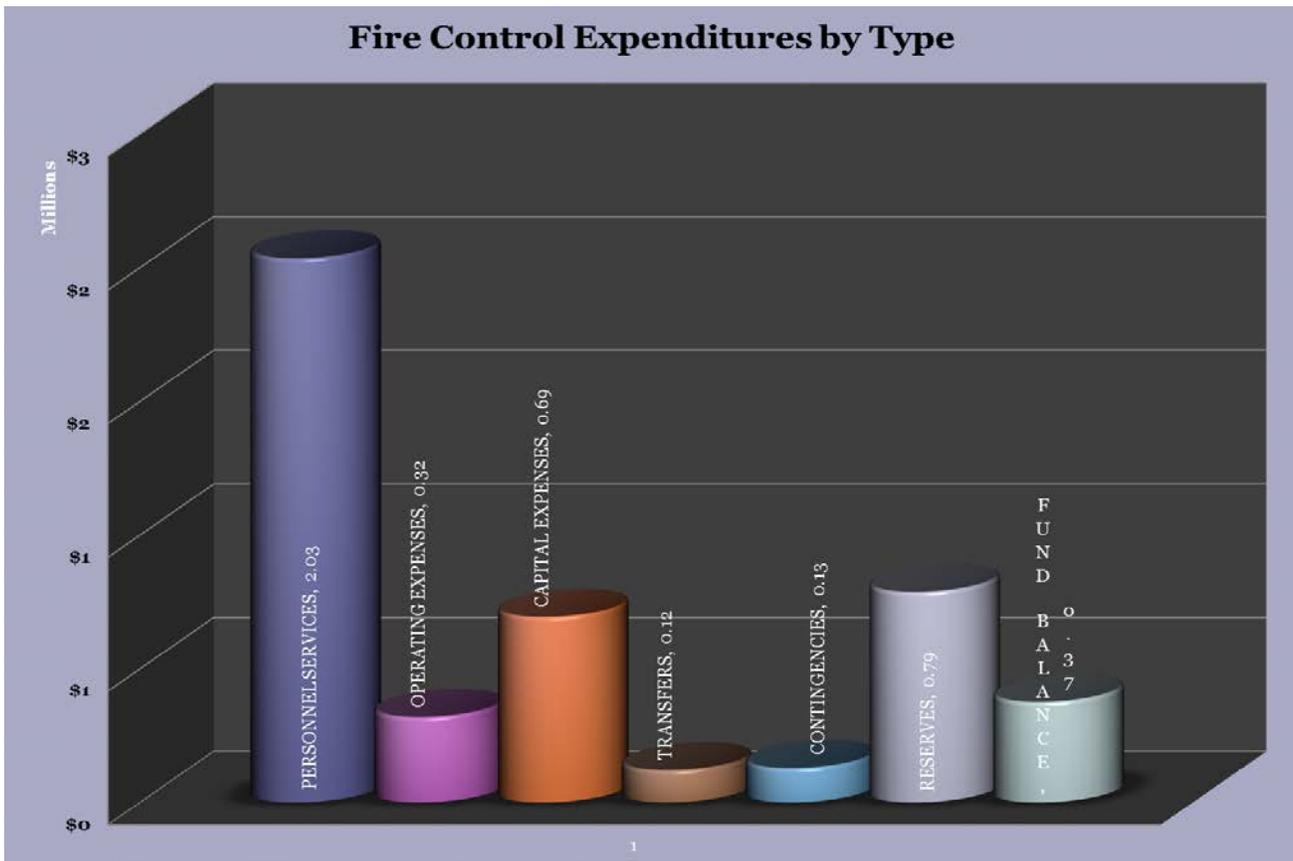


The largest portion of the revenues is the cash forward which consist of excess fees going forward that are reserved for capital purchases. In this fiscal year the County has plans to build a new fire station in Bowling Green to replace the former station destroyed by Hurricane Charley in 2004.

### Expenditures

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 55.87% 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 32.34% 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.

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



## **HARDEE COUNTY FIRE RESCUE**



### **Mission Statement**

*The mission of Hardee County Fire Rescue is to preserve life and property, promote public safety and foster economic growth through fiscal responsibility, servant leadership, management and actions, as an at risk life safety response provider.*

### **Goals and Objectives**

- Exhibit fiscal responsibility through expenditure control and constraint
- Exemplify servant leadership through active professional development
- Work to minimize the impact of disasters and other emergencies
- Provide an effective Fire Prevention and Public Safety System

### Programs

- Fire Prevention and education in local school systems
- Public Service – free blood pressure and blood sugar checks
- Developing Fire Explorers Program
- Developing Juvenile Fire Setters Intervention Program
- Developing Critical Incident Stress Debriefing Team
- Developing Fire Service Chaplaincy Program
- Developing internal Servant Leadership Training Program
- Collaborating with all Fire Departments to develop these programs

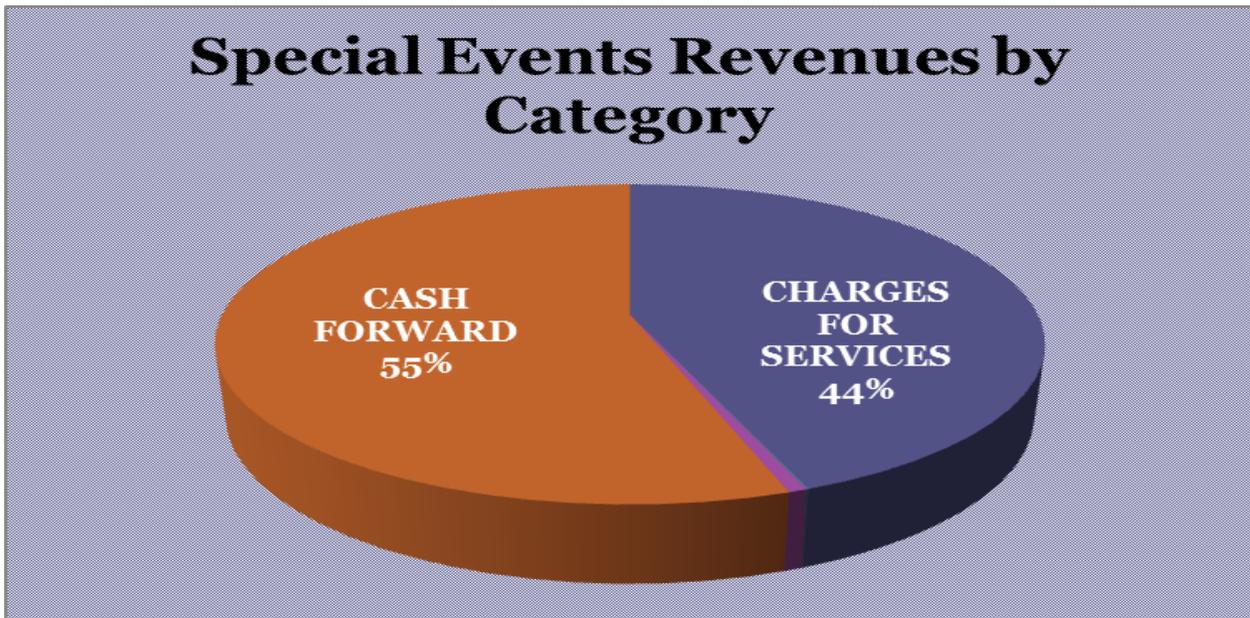


## SPECIAL EVENTS

The Special Events Fund is a special fund established for the annual events. In the past this consisted of only Pioneer Park Days but as we grow and expand our parks we have added new ways to promote them. Pioneer Park Days is a five-day event that typically 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. Other events planned this year include a blue grass festival and the fourth of July fireworks events. The revenues generated by admissions, parking, camping and vendor registrations at each event help to support the cost of having the event and in some occasions supports improvements to our parks.

### Revenues

SUMMARY OF SPECIAL EVENTS FUND REVENUE				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
CHARGES FOR SERVICES	73,327.60	76,783.13	127,000.00	71,000.00
INTEREST	265.83	216.55	100.00	100.00
MISCELLANEOUS	2,300.06	2,557.00	1,000.00	1,000.00
Less 5%	-	-	(3,800.00)	-
Cash Forward	-	-	70,548.00	88,876.00
<b>TOTAL REVENUES</b>	<b>75,893.49</b>	<b>79,556.68</b>	<b>194,848.00</b>	<b>160,976.00</b>



**Expenditures**

<b>SUMMAR OF SPECIAL EVENTS FUND - EXPENDITURES</b>				
<b>CLASSIFICATION</b>	<b>ACTUAL FY 12-13</b>	<b>ACTUAL FY 13-14</b>	<b>ADOPTED FY 14-15</b>	<b>ADOPTED FY 15-16</b>
PIONEER PARK DAYS	86,102.80	86,279.88	114,192.00	107,591.00
HARDEE LAKES MUD RUN	-	-	36,600.00	-
4TH OF JULY FIREWORKS	-	-	-	13,000.00
BLUEGRASS FESTIVAL	-	-	-	10,000.00
PPD CONTINGENCIES	-	-	3,000.00	3,740.00
MUD CONTINGENCIES	-	-	14,400.00	-
RESERVES	-	-	12,456.00	15,445.00
FUND BALANCE	-	-	14,200.00	11,200.00
<b>TOTAL EXPENDITURES</b>	<b>86,102.80</b>	<b>86,279.88</b>	<b>194,848.00</b>	<b>160,976.00</b>

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

**Mission Statement**

*Special Events mission statement is to provide wholesome, low cost family entertainment for the citizens of Hardee County and surrounding areas and to promote the recreational and cultural uses of our Parks.*

**Goals and Objectives**

- Enhance Hardee County’s economy from purchases made during Events.
- Ensure a safe and enjoyable family outing.
- Assist non-profit organizations in sales from concessions.
- Advertise in media markets promoting annual events.
- Assist in expenditures in capital improvements in all County owned parks
- Assist in layout of show area, inventory and order operating supplies
- Schedule camper workers and County staff to assist in during annual events

15-16 Programs

- Pioneer Park Days Event
- Fourth of July Fireworks Event
- Pioneer Park Bluegrass Festival

SPECIAL EVENTS FUND - PIONEER PARK DAYS EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	39,900.02	42,192.14	45,331.00	45,715.00
OPERATING	23,340.78	17,117.74	27,826.00	27,976.00
CAPITAL	-	-	7,000.00	-
TRANSFERS	22,862.00	26,970.00	34,035.00	33,900.00
CONTINGENCIES	-	-	3,000.00	3,740.00
RESERVES	-	-	12,456.00	15,445.00
FUND BALANCE	-	-	14,200.00	11,200.00
<b>TOTAL EXPENDITURES</b>	<b>86,102.80</b>	<b>86,279.88</b>	<b>143,848.00</b>	<b>137,976.00</b>
FTE	1	1	1	1

SPECIAL EVENTS FUND - HARDEE LAKES MUD RUN EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
OPERATING	-	-	36,600.00	-
CONTINGENCIES	-	-	14,400.00	-
<b>TOTAL BUDGET</b>	-	-	<b>51,000.00</b>	-

SPECIAL EVENTS FUND - PIONEER PARK BLUEGRASS FESTIVAL				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
OPERATING	-	-	-	10,000.00
CONTINGENCIES	-	-	-	-
<b>TOTAL BUDGET</b>	-	-	-	<b>10,000.00</b>

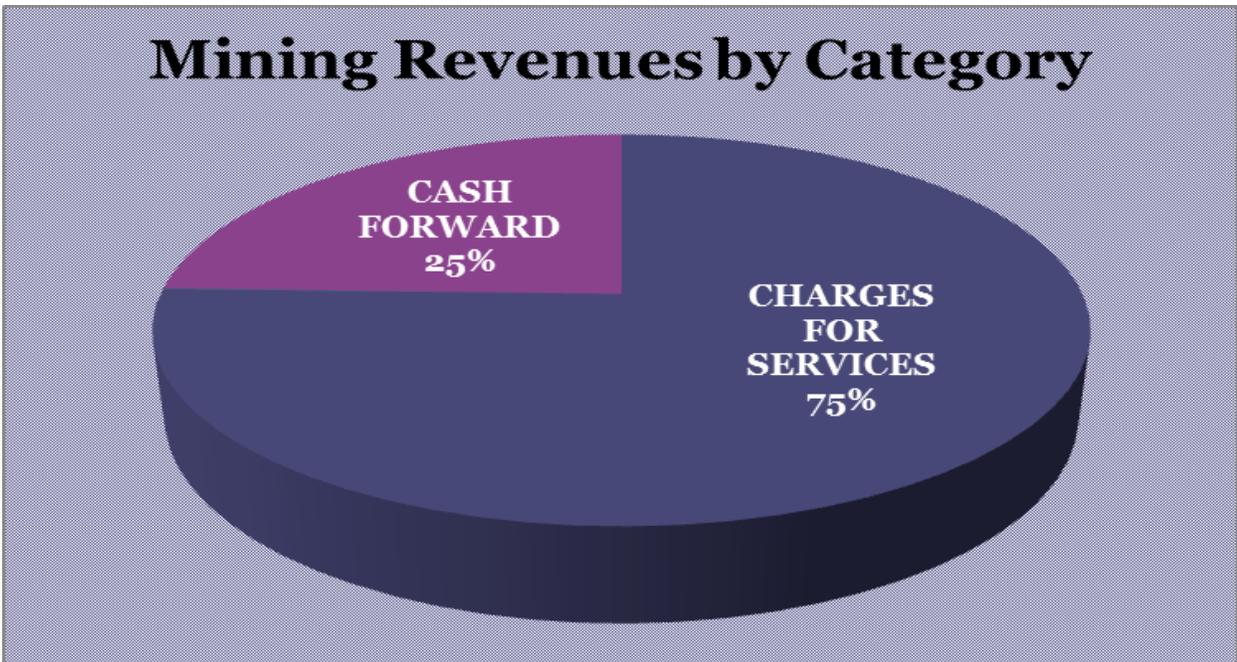
SPECIAL EVENTS FUND - 4th OF JULY FIREWORKS SHOW				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
OPERATING	-	-	-	13,000.00
CONTINGENCIES	-	-	-	-
<b>TOTAL BUDGET</b>	-	-	-	<b>13,000.00</b>

## 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

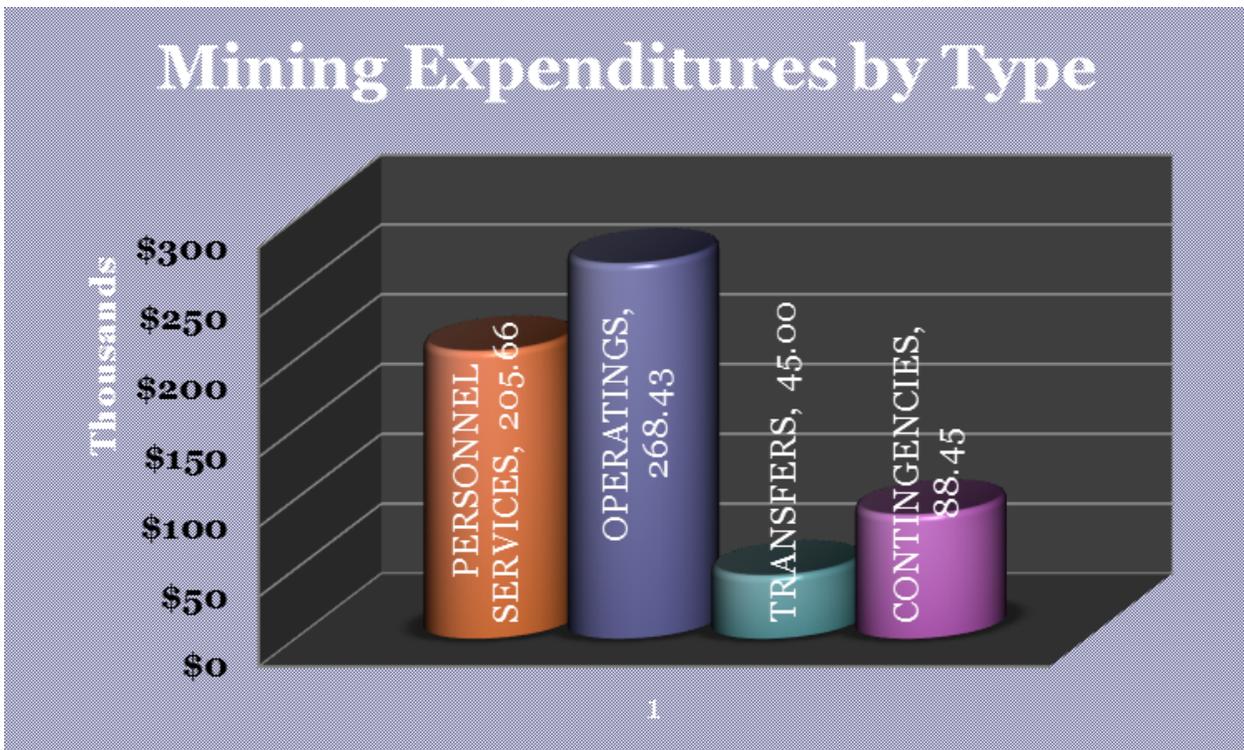
FUND 109 - MINING FUND - REVENUES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
CHARGES FOR SERVICES	249,581.80	209,099.80	519,923.00	458,229.00
INTEREST	381.10	263.84	380.00	380.00
CASH FORWARD	-	-	94,027.00	148,930.00
<b>TOTAL BUDGET</b>	<b>249,962.90</b>	<b>209,363.64</b>	<b>614,330.00</b>	<b>607,539.00</b>



### Expenditures

FUND 109 - MINING FUND - EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	184,516.77	200,861.45	207,396.00	205,664.00
OPERATINGS	10,334.17	9,852.81	268,621.00	268,425.00
CAPITAL	-	26,250.00	-	-
TRANSFERS	36,503.00	40,265.00	37,415.00	45,000.00
CONTINGENCIES			100,898.00	88,450.00
<b>TOTAL BUDGET</b>	<b>231,353.94</b>	<b>277,229.26</b>	<b>614,330.00</b>	<b>607,539.00</b>
FTE	3	3	3	3

Mining expenses are strictly related to mining services provided by the County to the mining industry. There are three full-time positions budgeted in this department. An alternate evaluation of the expenditures budgeted in this fund are shown below.



## 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

<b>FUND 110 - EMERGENCY 911 FUND - REVENUES</b>				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
STATE GRANTS	36,685.86	170,750.85	-	-
STATE SHARED REVENUES	127,073.66	115,598.02	102,600.00	102,600.00
MISCELLANEOUS	-	150.61	-	100.00
INTEREST	176.34	150.57	150.00	130.00
<b>TOTAL REVENUES RECEIVED</b>	<b>163,935.86</b>	<b>286,650.05</b>	<b>102,750.00</b>	<b>102,830.00</b>
TRANSFERS	-	5,000.00	12,344.00	43,050.00
CASH FORWARD			32,679.00	61,432.00
<b>TOTAL BUDGET</b>	<b>163,935.86</b>	<b>291,650.05</b>	<b>147,773.00</b>	<b>207,312.00</b>

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.

### Expenditures

<b>FUND 110 - EMERGENCY 911 FUND - EXPENDITURES</b>				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	7,645.20	-	-	-
OPERATING	82,500.00	272,586.19	147,773.00	197,437.00
OPERATING	76,808.67	-	-	-
CAPITAL	-	-	-	-
<b>SUBTOTAL EXPENDITURES</b>	<b>166,953.87</b>	<b>272,586.19</b>	<b>147,773.00</b>	<b>197,437.00</b>
CONTINGENCIES			-	9,875.00
<b>TOTAL BUDGET</b>	<b>166,953.87</b>	<b>272,586.19</b>	<b>147,773.00</b>	<b>207,312.00</b>
FTE	0.5	-	-	-

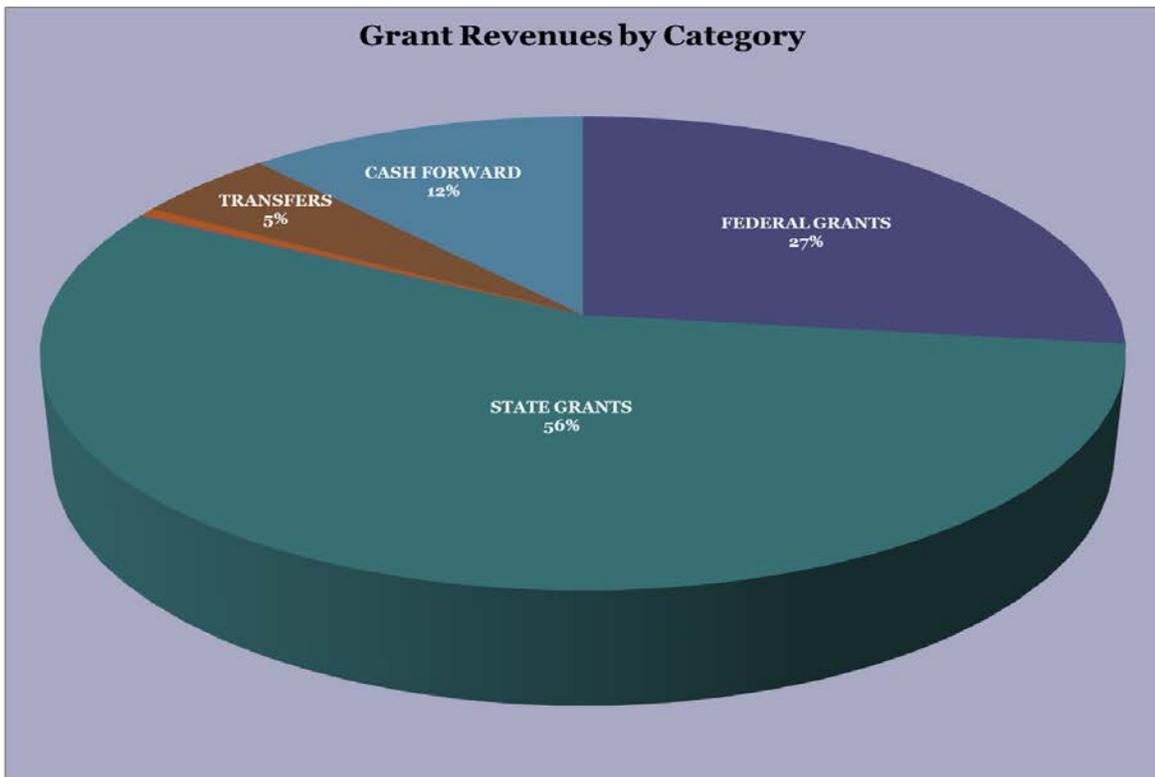
Expenditures in the E-911 are classified as 100% Public Safety expenses and by category they are classified as 100% operating cost.

## GRANTS FUND

### Revenues

FUND 135 - GRANT FUND - REVENUES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
FEDERAL GRANTS	350,902.67	129,938.98	250,855.00	455,551.00
STATE GRANTS	709,602.26	379,456.16	706,500.00	939,595.00
LOCAL GRANTS	-	-	-	-
INTEREST	1,049.89	1,290.51	1,000.00	1,000.00
SHIP DPL Payback	40,953.30	111,053.31	10,000.00	10,000.00
<b>SUBTOTAL REVENUES</b>	<b>1,102,508.12</b>	<b>621,738.96</b>	<b>968,355.00</b>	<b>1,406,146.00</b>
TRANSFERS	-	-	7,875.00	82,885.00
CASH FORWARD	-	-	730,000.00	200,000.00
<b>TOTAL REVENUES</b>	<b>1,102,508.12</b>	<b>621,738.96</b>	<b>1,706,230.00</b>	<b>1,689,031.00</b>

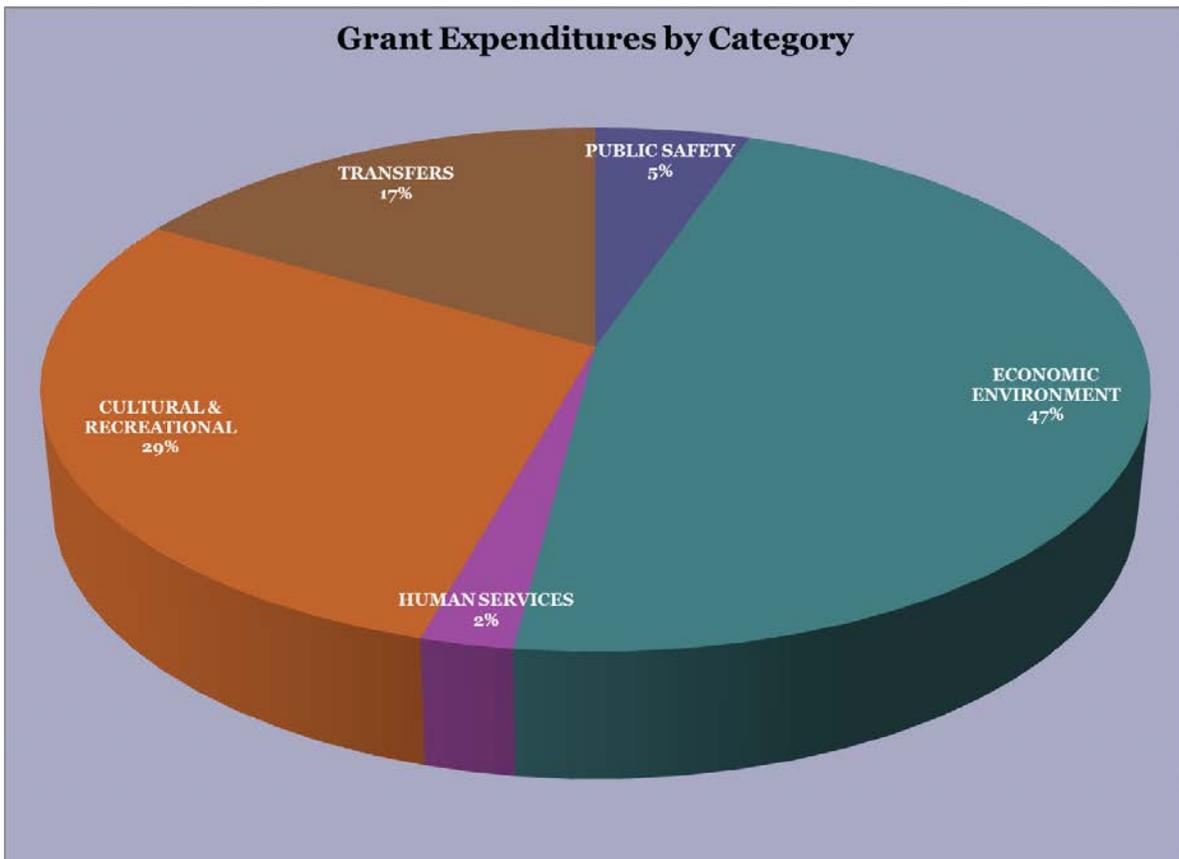
The Grant fund consists of restricted dollars allocated by Federal, State, or Local agencies for a specific purpose. These funds are often audited independently and require higher accountability; therefore they are placed in this special fund. Within the 2016 budget, the Grant staff has secured \$778,476 that will provide a direct economic benefit to qualified county residents through some type of home improvement. Also, directly benefiting County residents is \$215,000 for improvements to the Civic Center. The remaining \$200,000 will be used to develop a Community Education Center at Hardee Lakes.



### Expenditures

FUND 135 - GRANT FUND - SUMMARY OF EXPENDITURES BY CATEGORY				
CATEGORY	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PUBLIC SAFETY	-	-	-	88,930.00
ECONOMIC ENVIRONMENT	217,474.09	355,786.97	619,714.00	789,476.00
HUMAN SERVICES	186,578.57	159,718.66	164,375.00	39,425.00
CULTURAL & RECREATION/	150,482.25	156,567.32	500,000.00	490,000.00
TRANSFERS	150,539.34	2.99	422,141.00	281,200.00
<b>TOTAL EXPENDITURES</b>	<b>705,074.25</b>	<b>672,075.94</b>	<b>1,706,230.00</b>	<b>1,689,031.00</b>

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, and RCMP. Human services consist of the Drug Prevention grant, improvements to the Civic Center and improvements to Hardee Lakes.



## LAW ENFORCEMENT GRANTS

### Program

FUND 135 - GRANTS FUND - LAW ENFORCEMENT TYPE GRANTS				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
COPS	-	-	-	45,075.00
SCAAP	-	-	-	40,000.00
JAG - SO	-	-	-	-
JAG - DTF	-	-	-	35,055.00
<b>TOTAL REVENUES GENERATED</b>	-	-	-	<b>120,130.00</b>

## SHIP HOUSING 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. SHIP also provides down-payment and closing cost assistance for low and medium income first time home owners.

Typically, this program allows two years to encumber funds and three years to expend the funds.

FUND 135 - GRANTS FUND - REVENUES FOR SHIP GRANT				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
SHIP	375,000.00	350,000.00	-	350,000.00
SHIP Interest	888.81	1,253.40	1,000.00	1,000.00
SHIP DPL Payback	40,953.30	111,053.31	10,000.00	10,000.00
SHIP Cash Forward	████████████████████	████████████████████	730,000.00	-
<b>TOTAL REVENUES</b>	<b>416,842.11</b>	<b>462,306.71</b>	<b>741,000.00</b>	<b>361,000.00</b>

## 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.

FUND 135 - GRANTS FUND - REVENUES FOR CDBG - HOUSING				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
CDBG - Housing	51,606.39	-	-	370,476.00
<b>TOTAL REVENUES</b>	<b>51,606.39</b>	-	-	<b>370,476.00</b>

## RESIDENTIAL CONSTRUCTION MITIGATION

### Program

RCMP assists homeowners in reinforcing their homes to improve the recovery time, and reduce rebuilding cost after a disaster and potentially reduce homeowner insurance premiums.

FUND 135 - GRANTS FUND - REVENUES FOR RCMP GRANT				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
RCMP	42,429.76	-	175,000.00	58,000.00
RCMP Interest	41.16	-	-	-
<b>TOTAL REVENUES</b>	<b>42,470.92</b>	-	<b>175,000.00</b>	<b>58,000.00</b>

## MOSQUITO CONTROL GRANT

### Program

This is a state grant funded thru DACS. OCD is the Fiscal Agent, and the Health Dept. administers the program. Traps are placed in various areas to determine the highest concentration of mosquitoes; eradication measures are implemented during the summer months. In this current year \$39,425 was the adopted budget and includes \$7,885 in matching funds from general revenue.

FUND 135 - GRANTS FUND - REVENUES FOR MOSQUITO CONTROL GRANT				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
Mosquito Control	42,172.50	29,456.16	31,500.00	31,540.00
Transfer from GF	-	-	7,875.00	7,885.00
<b>TOTAL REVENUES</b>	<b>42,172.50</b>	<b>29,456.16</b>	<b>39,375.00</b>	<b>39,425.00</b>

## MOSAIC RECREATION GRANT

This is a local grant awarded by Mosaic for the purpose of providing improvements at Hardee Lakes Park. The funds will be used to develop a Community Education Center at Hardee Lakes Park.

FUND 135 - GRANTS FUND - REVENUES FROM MOSAIC - HARDEE LAKES IMPROVEMENTS GRANT				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
Transfer from GF	-	-	-	75,000.00
Mosaic - Hardee Lakes	-	-	-	-
Hardee Lakes Cash Forward	-	-	-	200,000.00
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>275,000.00</b>

## STATE APPROPRIATION – CIVIC CENTER

These funds were appropriated through the legislature. The funds will provide renovations to the Civic Center; including repair to the floor, new female restroom, new kitchen equipment, new stage lighting, new audio and video equipment, replace glass door wall with wide drive-through loading area, add heating, add a roof on back of kitchen, and add blinds in upper windows.

FUND 135 - GRANTS FUND - REVENUES FOR STATE APPROPRIATIONS FOR CIVIC CENTER IMPROVEMENTS				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
State Appropriations - Civic Ct.	-	-	500,000.00	215,000.00
<b>TOTAL REVENUES</b>	-	-	<b>500,000.00</b>	<b>215,000.00</b>

## STATE APPROPRIATIONS - WAUCHULA HILLS UTILITIES

FUND 135 - GRANTS FUND - REVENUES FOR STATE APPROPRIATIONS FOR WAUCHULA HILLS UTILITIES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
State Appropriations - WHWW	-	-	-	250,000.00
<b>TOTAL REVENUES</b>	-	-	-	<b>250,000.00</b>

## INACTIVE GRANTS – HISTORY ONLY

### DRUG PREVENTION GRANT

#### Program

The Board of County Commissioners has partnered with the Drug Free Hardee (FKA: Alliance for Substance Abuse and Pregnancy Prevention Coalition) utilizing funds to increase community collaboration and reduce youth substance abuse. FY 14-15 ended the five year grant. FY 15-16 Hardee County has applied to continue this grant as Fiscal Agent dropping responsibilities as the Project Director pending grant approval.

FUND 135 - GRANTS FUND - REVENUES FOR DRUG PREVENTION GRANT				INACTIVE
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
Drug Prevention	146,159.03	129,938.98	125,000.00	-
Drug Prevention Interest	0.44	0.48	-	-
<b>TOTAL REVENUES</b>	<b>146,159.47</b>	<b>129,939.46</b>	<b>125,000.00</b>	-

### CDBG-DREF

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

FUND 135 - GRANTS FUND - REVENUES FOR CDBG - DREF				INACTIVE
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
CDBG - DREF	146,362.25	-	92,915.00	-
<b>TOTAL REVENUES</b>	<b>146,362.25</b>	-	<b>92,915.00</b>	-

### CDBG – DRI - Disaster Recovery Initiative

CDBG – DRI Disaster Recovery Initiative and Disaster Recovery Enhancement Funds

FUND 135 - GRANTS FUND - REVENUES FOR CDBG - DRI				INACTIVE
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
CDBG - DRI	-	-	32,940.00	-
<b>TOTAL REVENUES</b>	-	-	<b>32,940.00</b>	-

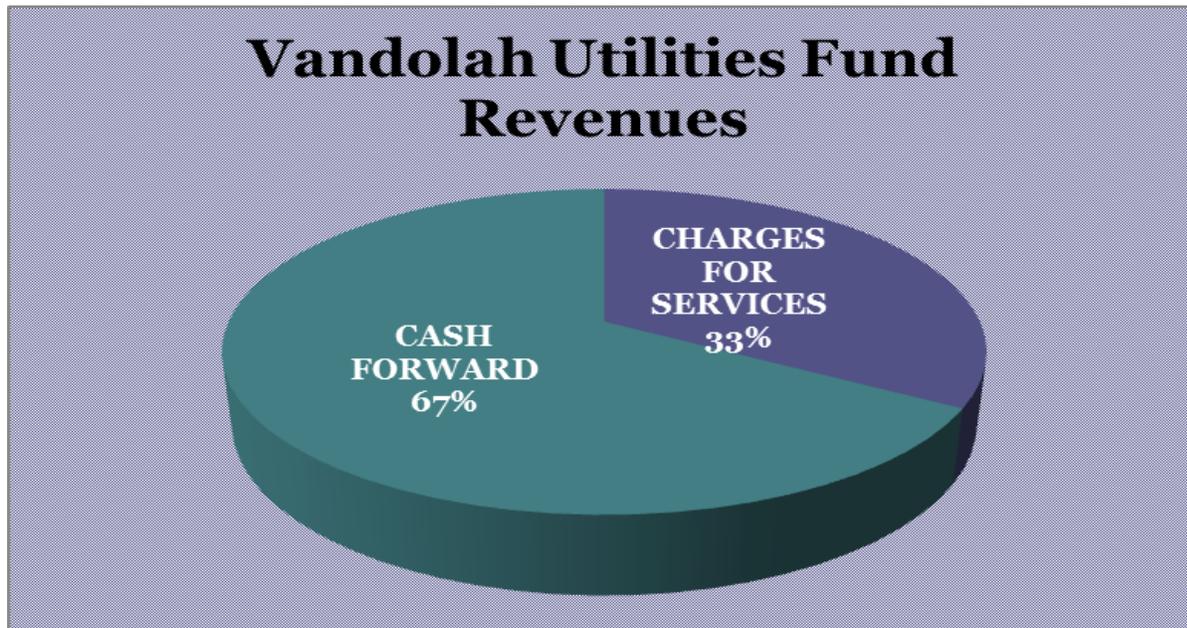
## VANDOLAH UTILITY ENTERPRISE FUND

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

### Revenues

FUND 401 - VANDOLAH UTILITIES FUND - VANDOLAH REVENUES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
CHARGES FOR SERVICES	103,142.23	81,747.64	108,600.00	108,600.00
INTEREST	548.09	500.55	500.00	500.00
Less 5%			(5,455.00)	(5,000.00)
<b>REVENUES TO BE GENERATED</b>	<b>103,690.32</b>	<b>82,248.19</b>	<b>103,645.00</b>	<b>104,100.00</b>
CASH FORWARD	-	-	225,660.00	207,930.00
<b>TOTAL REVENUES</b>	<b>103,690.32</b>	<b>82,248.19</b>	<b>329,305.00</b>	<b>312,030.00</b>

Vandolah Utilities is funded primarily with charges for services. 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.

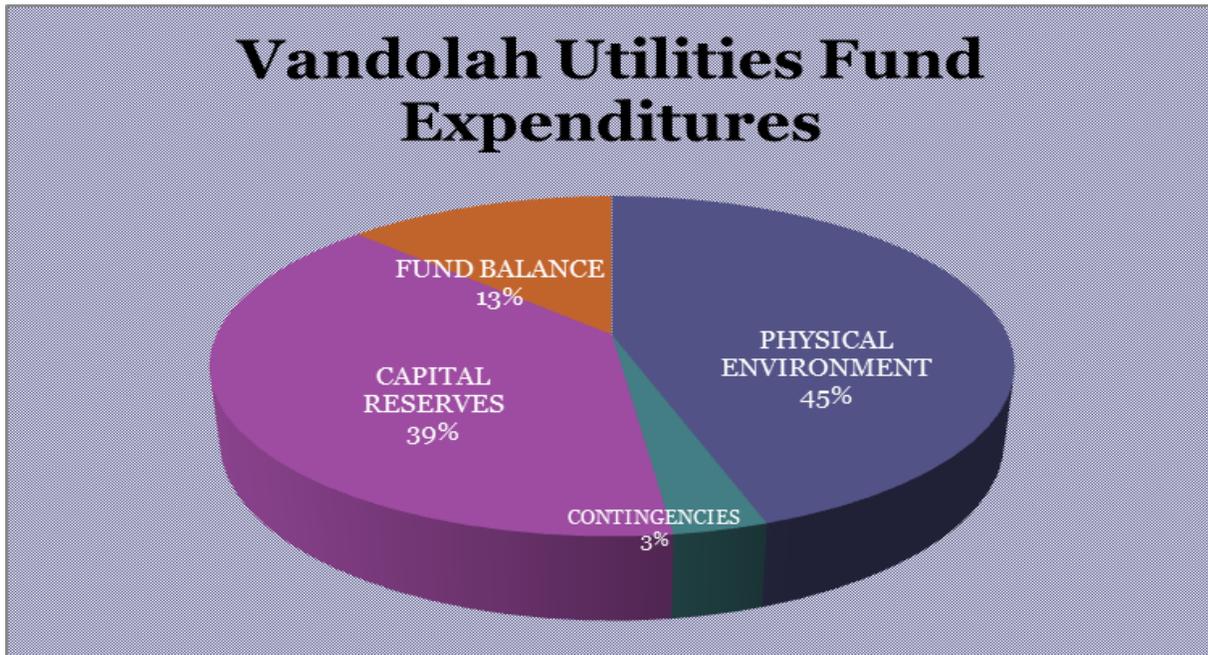


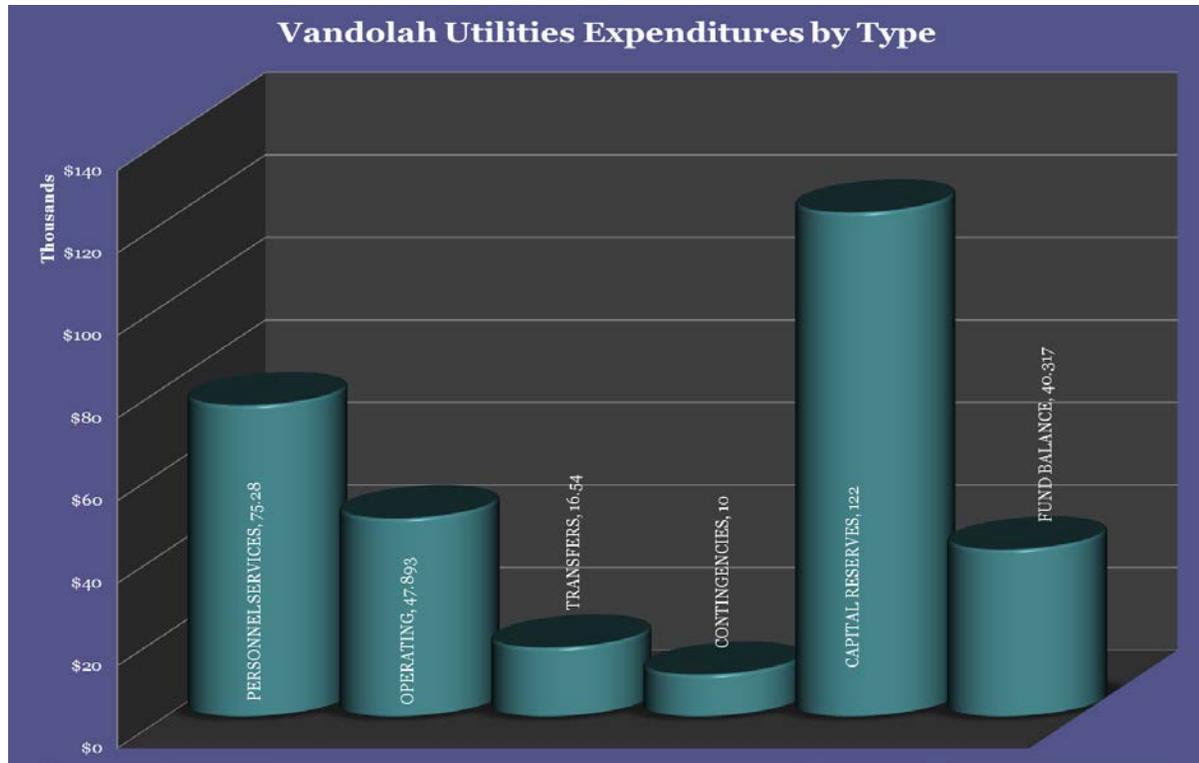
### Expenditures

FUND 401 - VANDOLAH UTILITIES FUND - VANDOLAH EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	58,301.06	50,657.64	66,773.00	75,280.00
OPERATING	26,854.34	27,389.37	46,611.00	47,893.00
CAPITAL	-	-	17,500.00	-
TRANSFERS	8,464.20	16,277.72	22,845.00	16,540.00
<b>SUB TOTAL EXPENDITURES</b>	<b>93,619.60</b>	<b>94,324.73</b>	<b>153,729.00</b>	<b>139,713.00</b>
CONTINGENCIES	-	-	10,000.00	10,000.00
CAPITAL RESERVES	-	-	127,333.00	122,000.00
FUND BALANCE	-	-	38,243.00	40,317.00
<b>TOTAL EXPENDITURES</b>	<b>93,619.60</b>	<b>94,324.73</b>	<b>329,305.00</b>	<b>312,030.00</b>
FTE'S	1.19	0.98	1.12	1.275

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.

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.





### 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.

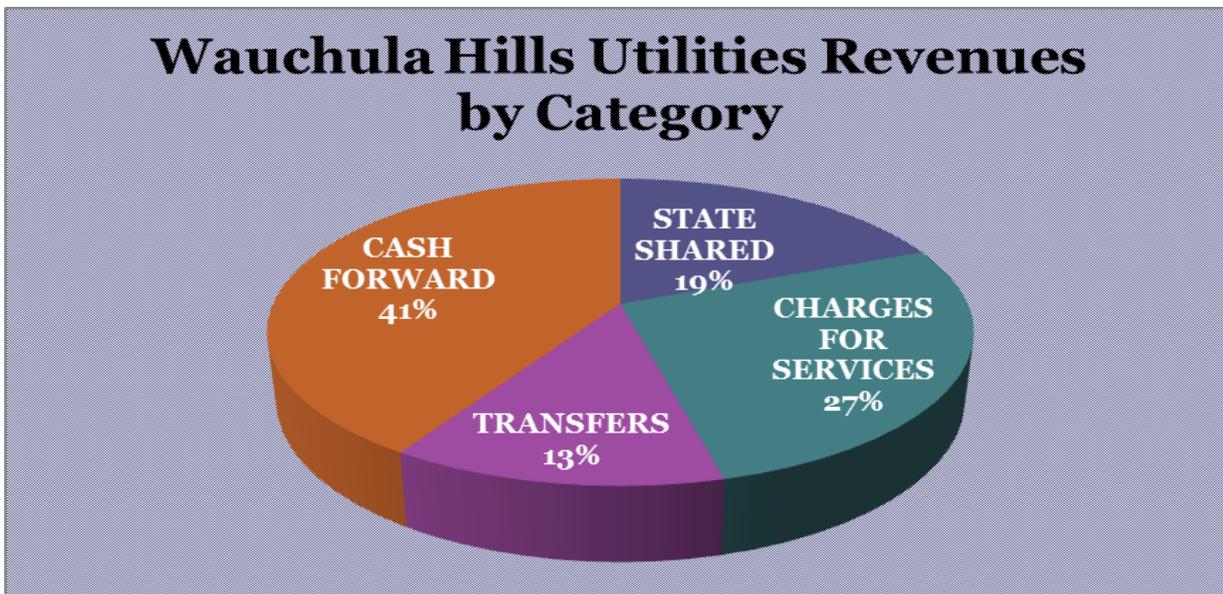
## WAUCHULA HILLS UTILITY ENTERPRISE FUND

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 8% of the County’s total budget.

### Revenues

FUND 402 - WAUCHULA HILLS UTILITIES FUND - REVENUES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
STATE GRANTS	-	-	750,000.00	-
STATE SHARED	382,336.23	379,097.76	197,404.00	380,000.00
LOCAL GRANTS	-	-	-	-
CHARGES FOR SERVICES	492,414.73	502,309.86	445,161.00	543,300.00
INTEREST	2,365.93	2,542.23	1,000.00	700.00
MISCELLANEOUS	23,931.95	65.00	500,000.00	-
<b>SUBTOTAL REVENUES</b>	<b>901,048.84</b>	<b>884,014.85</b>	<b>1,893,565.00</b>	<b>924,000.00</b>
Less 5%	-	-	(94,679.00)	(36,424.00)
TRANSFERS	563,476.25	4,199.72	437,514.00	259,040.00
CASH FORWARD	-	-	1,435,512.00	822,850.00
<b>TOTAL REVENUES</b>	<b>1,464,525.09</b>	<b>888,214.57</b>	<b>3,671,912.00</b>	<b>1,969,466.00</b>

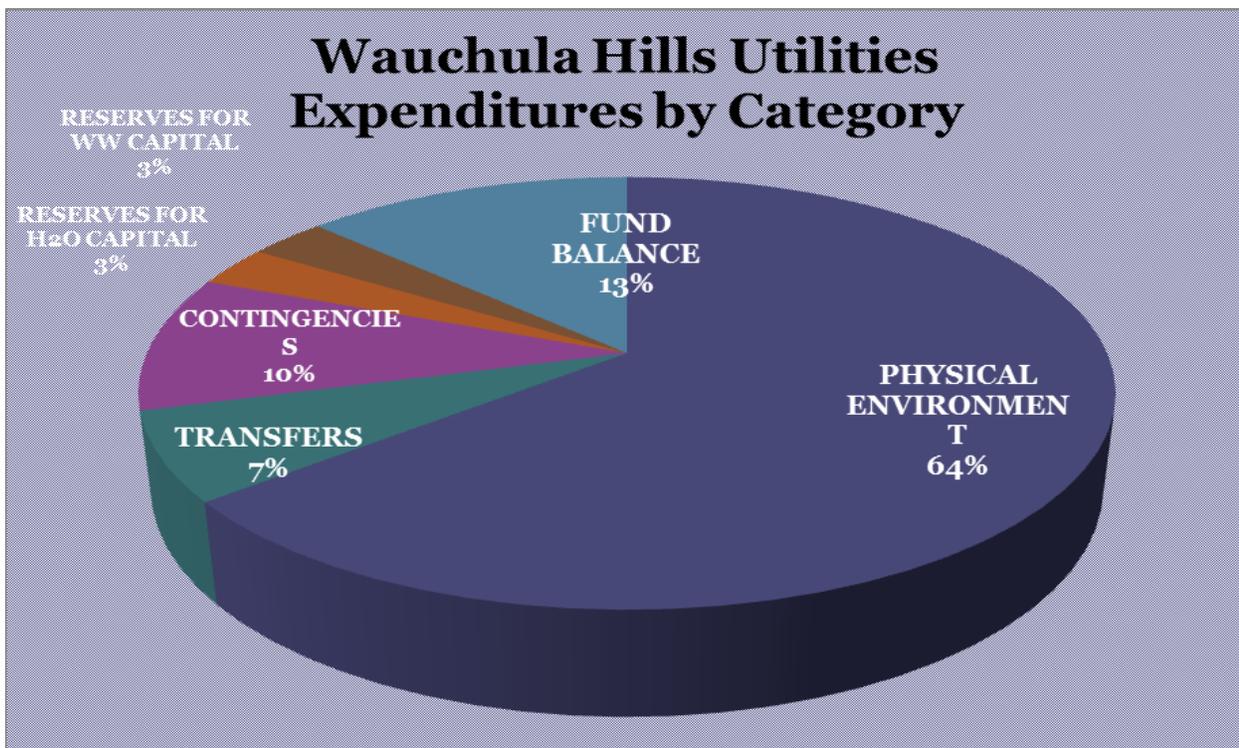
This infrastructure continues to grow and expand much needed services with the assistance of both state and local grant funding. Charges for services combined with State Shared Revenues have fully funded the general operating cost of the facilities. However, General Fund contributions are necessary this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



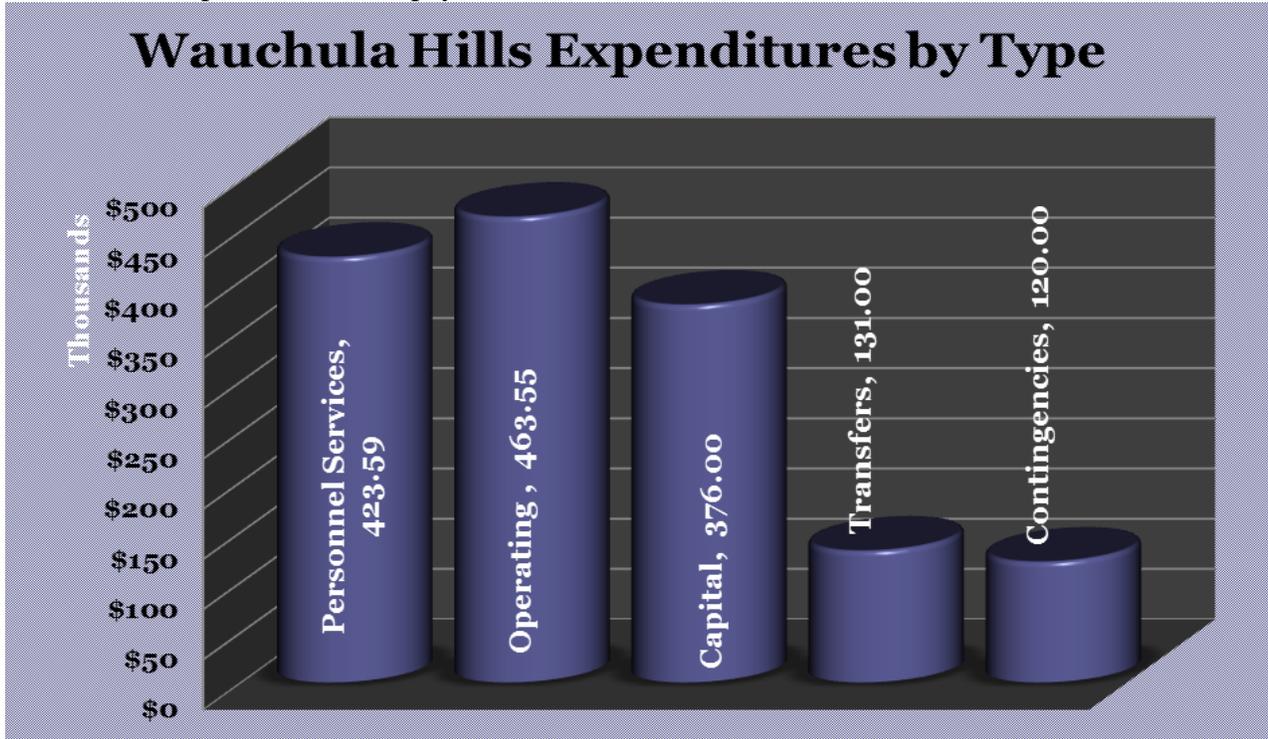
### Expenditures

FUND 402 - WAUCHULA HILLS UTILITY FUND - SUMMARY OF EXPENDITURES BY CATEGORY				
CATEGORY	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PHYSICAL ENVIRONMENT	780,251.68	635,997.54	3,043,043.00	1,263,134.00
TRANSFERS	40,972.98	127,798.29	133,400.00	131,000.00
DEBT	525,145.97	30,311.02	-	-
<b>SUBTOTAL</b>	<b>1,346,370.63</b>	<b>794,106.85</b>	<b>3,176,443.00</b>	<b>1,394,134.00</b>
CONTINGENCIES	-	-	120,000.00	199,863.00
RESERVES FOR H2O CAPITAL	-	-	60,000.00	60,000.00
RESERVES FOR WW CAPITAL	-	-	60,000.00	60,000.00
FUND BALANCE	-	-	255,469.00	255,469.00
<b>TOTAL EXPENDITURES</b>	<b>1,346,370.63</b>	<b>794,106.85</b>	<b>3,671,912.00</b>	<b>1,969,466.00</b>

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



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.



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### 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.
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- 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

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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.

FUND 402 - WAUCHULA HILLS UTILITIES FUND - WATER (H2O) EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	103,170.60	129,946.78	173,560.00	195,806.00
OPERATING	101,388.54	83,261.23	243,205.00	171,558.00
CAPITAL	-	-	-	-
DEBT	525,145.97	30,311.02	-	-
TRANSFERS	13,036.00	98,036.00	104,214.00	105,000.00
<b>TOTAL BUDGET</b>	<b>742,741.11</b>	<b>341,555.03</b>	<b>520,979.00</b>	<b>472,364.00</b>
FTE	2.1	2.52	2.93	3.315

FUND 402 - WAUCHULA HILLS UTILITIES FUND - WASTEWATER (WW) EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	181,312.18	178,787.75	205,096.00	227,779.00
OPERATING	209,012.88	168,929.05	440,932.00	291,991.00
CAPITAL	23,858.97	47,828.00	147,750.00	76,000.00
TRANSFERS	27,936.98	29,762.29	29,186.00	26,000.00
<b>TOTAL BUDGET</b>	<b>442,121.01</b>	<b>425,307.09</b>	<b>822,964.00</b>	<b>621,770.00</b>

FUND 402 - WAUCHULA HILLS UTILITIES FUND - CAPITAL WATER (H2O) PROJECT EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
CAPITAL	64,317.86	-	877,500.00	40,000.00
CONTINGENCIES	-	-	60,000.00	60,000.00
<b>TOTAL EXPENDITURES</b>	<b>64,317.86</b>	<b>-</b>	<b>937,500.00</b>	<b>100,000.00</b>
FTE	3.71	3.5	3.45	3.91

FUND 402 - WAUCHULA HILLS UTILITIES FUND - CAPITAL WASTE WATER (WW) PROJECT EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
CAPITAL	97,190.65	27,244.73	955,000.00	260,000.00
CONTINGENCIES	-	-	60,000.00	60,000.00
<b>TOTAL EXPENDITURES</b>	<b>97,190.65</b>	<b>27,244.73</b>	<b>1,015,000.00</b>	<b>320,000.00</b>

## SOLID WASTE ENTERPRISE FUND

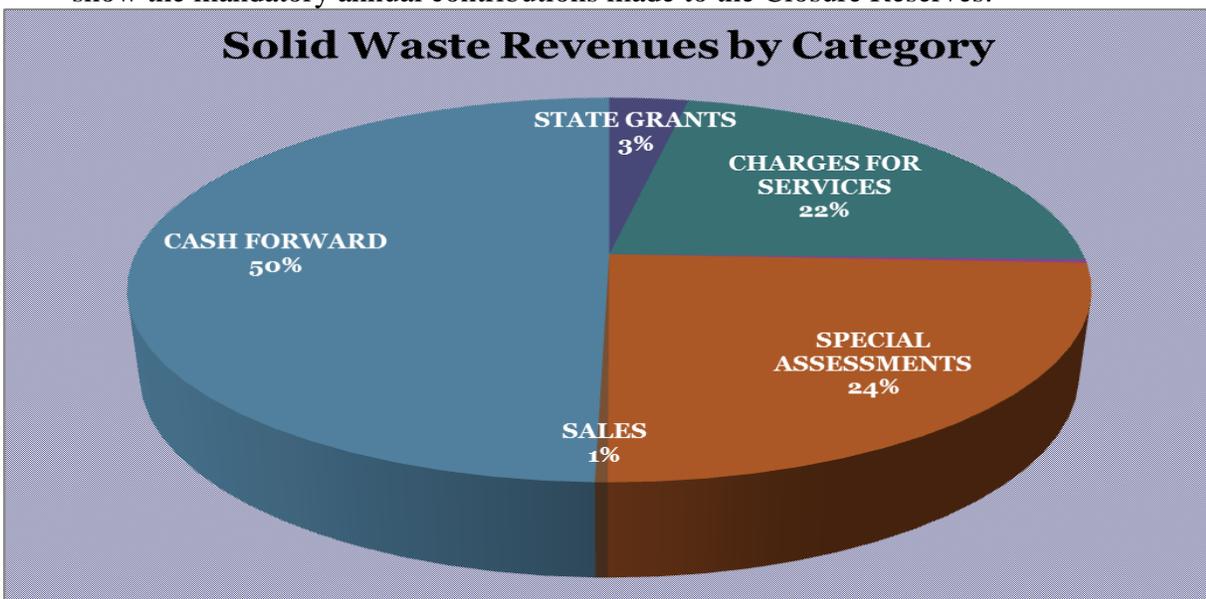
The Solid Waste Fund is the third Enterprise Fund within the County and accounts for 7.28% of the total budget. This fund accounts for the cost of managing all of the solid waste collection and disposal services within the County and this is the only Class I Landfill within the County.

### Revenues

FUND 403 - SOLID WASTE FUND - REVENUES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
STATE GRANTS	69,771.32	127,526.92	107,409.00	107,409.00
CHARGES FOR SERVICES	839,414.65	860,076.08	816,390.00	755,350.00
INTEREST	14,347.31	10,238.62	-	9,500.00
SPECIAL ASSESSMENTS	861,928.52	852,930.31	824,406.00	824,406.00
SALES	13,240.46	13,281.69	12,000.00	12,000.00
MISCELLANEOUS	28,291.00	1,763.16	-	1,000.00
<b>SUBTOTAL REVENUES</b>	<b>1,826,993.26</b>	<b>1,865,816.78</b>	<b>1,760,205.00</b>	<b>1,709,665.00</b>
Less 5%	-	-	(88,011.00)	(80,000.00)
TRANSFERS	163,216.00	1,234.00	1,000.00	1,200.00
LOANS	-	-	-	-
CASH FORWARD	-	-	2,077,777.00	1,681,907.00
<b>TOTAL REVENUES</b>	<b>1,990,209.26</b>	<b>1,867,050.78</b>	<b>3,750,971.00</b>	<b>3,312,772.00</b>

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.

It was determined this past fiscal year that restricted closure funds would be best managed in a separate fund. Therefore, the Solid Waste Closure fund was created as a means to separate the Closure reserves from the Solid Waste operating cost and to clearly show the mandatory annual contributions made to the Closure Reserves.

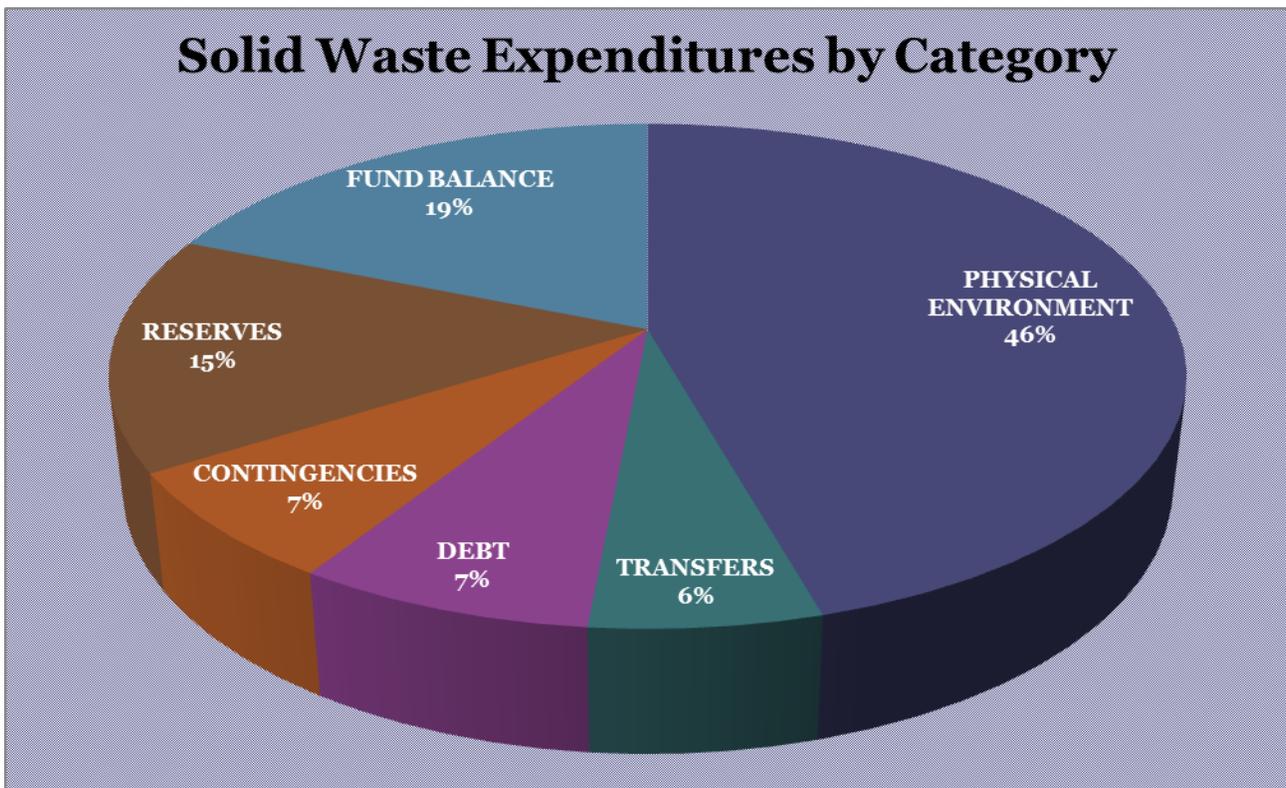


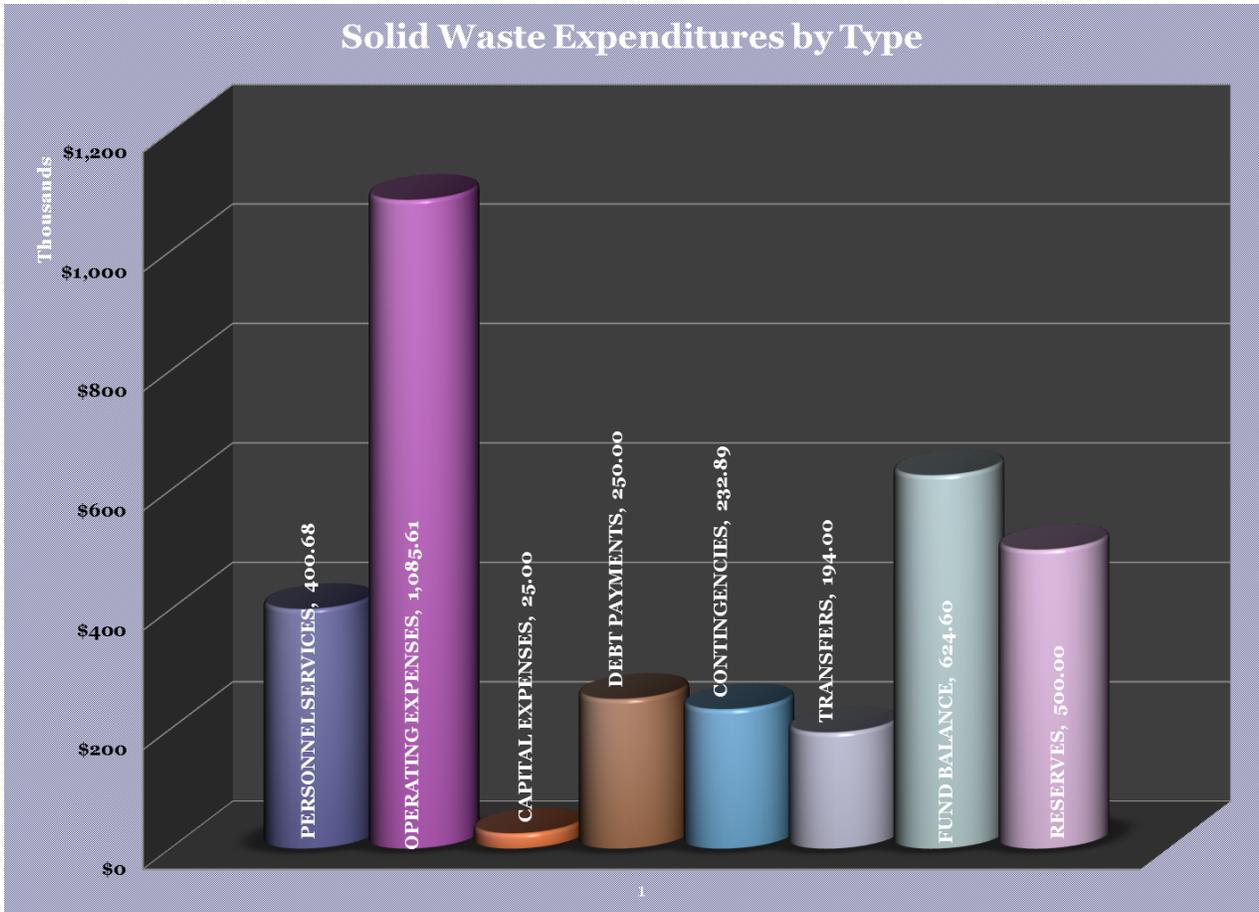
### Expenditures

FUND 403 - SOLID WASTE FUND - SUMMARY OF EXPENDITURES BY CATEGORY				
CATEGORY	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PHYSICAL ENVIRONMENT	1,526,039.78	4,117,846.78	2,115,186.00	1,511,291.00
TRANSFERS	248,693.25	188,234.10	193,420.00	194,000.00
DEBT	253,507.69	247,942.50	260,000.00	250,000.00
<b>SUBTOTAL</b>	<b>2,028,240.72</b>	<b>4,554,023.38</b>	<b>2,568,606.00</b>	<b>1,955,291.00</b>
CONTINGENCIES			192,000.00	232,886.00
RESERVES			561,304.00	500,000.00
FUND BALANCE			429,061.00	624,595.00
<b>TOTAL EXPENDITURES</b>	<b>2,028,240.72</b>	<b>4,554,023.38</b>	<b>3,750,971.00</b>	<b>3,312,772.00</b>

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.





## 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

- Hardee County Solid Waste Department will manage solid waste in a sanitary, economic and environmentally safe manner
- Receive permit for the Phase II Section II 5-acre expansion
- Replace worn equipment by purchasing new equipment or performing major maintenance to the old equipment

- Improve ground’s maintenance such as mowing and inquiring new mowers
- Overseeing the contract for trash collection in unincorporated Hardee County

**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, Gas and Groundwater monitoring, Storm Water Management, Annual site life calculations
- Permits: Solid Waste Operation permit, 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: Includes 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 scrap metal that will be collected on a call in basis

**Budget**

FUND 403 - SOLID WASTE FUND - LANDFILL EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
PERSONNEL SERVICES	319,246.27	351,885.58	390,642.00	400,678.00
OPERATING	846,714.23	844,084.15	822,344.00	922,588.00
CAPITAL	-	-	36,500.00	25,000.00
TRANSFERS	248,693.25	188,234.10	193,420.00	194,000.00
<b>TOTAL BUDGET</b>	<b>1,414,653.75</b>	<b>1,384,203.83</b>	<b>1,442,906.00</b>	<b>1,542,266.00</b>
FTE	8	8	8	8

# **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**

- Coordinate suitable materials and markets for recycling by testing different recycling systems through pilot programs
- Coordinate sale of recyclable material to obtain best possible return for County
- Continue agreement with Desoto County to accept glass, plastic, cardboard, and aluminum recyclables
- Continue providing drop off of recycling center for citizens and businesses who desire to recycle
- Continue reducing the cost of waste tire recycling by the procurement of equipment to remove rims from tires

## **Programs**

- Electronic Recycling – includes finding the most cost effective way to recycle electronics
- Used Oil Recycling – Hardee County provides a used oil collection center to eliminate used oil from the waste stream
- Lead Acid Battery Recycling – HC Solid Waste Department encourages residents to recycle batteries by providing drop-off areas at no charge
- Scrap Metal – HC Solid Waste provides a drop off area for unwanted scrap metal at no charge
- Pallet Recycling – consists of employees pulling pallets that are reusable and providing them for reuse to the public or businesses
- Materials Recovery Facility – processes recyclables and bales the item to await

shipment

- Tire Recycling – includes finding the most effective way to recycle used tires collected by the landfill
- Wood and Yard Processing – includes a disposal area for clean yard trash that must be processed every 6 months
- Hardee Correctional Institute – recycling department has a contract for 5 inmates and an officer – performs daily maintenance for Materials Recovery Facility by cleaning, mowing, litter control, baling recyclables, and pulling unacceptable waste for disposal

**Budget**

FUND 403 - SOLID WASTE FUND - RECYCLING EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
OPERATING	152,055.73	191,719.38	160,700.00	163,025.00
CAPITAL	-	-	30,000.00	-
<b>TOTAL BUDGET</b>	<b>152,055.73</b>	<b>191,719.38</b>	<b>190,700.00</b>	<b>163,025.00</b>

**SOLID WASTE ENTERPRISE FUND -  
EXPANSION**

**Programs**

In accordance with their long term planning, the Solid Waste Department has completed the second phase of expanding the Class I Landfill. This phase is created enough air space to accommodate the County’s solid waste disposal needs through year 2036. There is \$3.2 million remaining in debt owed for the expansion.

**Budget**

FUND 403 - SOLID WASTE FUND - SOLID WASTE CAPITAL PROJECTS					
CLASSIFICATION	ACTUAL FY 11-12	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
OPERATING	11,467.00	-	-	-	-
CAPITAL	233,377.54	208,023.55	2,730,157.67	675,000.00	-
DEBT	429,060.43	253,507.69	247,942.50	260,000.00	250,000.00
<b>TOTAL BUDGET</b>	<b>673,904.97</b>	<b>461,531.24</b>	<b>2,978,100.17</b>	<b>935,000.00</b>	<b>250,000.00</b>

## SOLID WASTE CLOSURE FUND

The Solid Waste Closure Fund accounts for 2.34% of the total budget. This fund was created to account for the restricted escrows set aside proportionately each year for properly closing the landfill once it has reached its total permitted capacity. These funds remain in reserves until needed.

Closure estimates are calculated by using the following formula.

Cost Closure Estimates times Design Life Exhausted divided by total Design Life equals the Minimum Balance of Closure Funds less Current Cash Value divided by Remaining Life will equal the Current Minimum Contribution for the upcoming fiscal year.

$$\text{CCE} * \text{DLE} / \text{DL} = \text{B} \quad \$3,315,393 * 9 / 30 = \$994,618$$

$$(\text{B} - \text{CCV}) / \text{RL} = \text{CMC} \quad (\$961,818 - \$994,618) / 21 = -\$1,561$$

Although we will have met our funding obligation for FY 15-16 without a contribution we feel that our fiscal responsibility is to keep a consistent contribution to be fully funded for closure before the next expansion is needed.

Contribution budgeted for FY 14-15 = \$100,000

<b>FUND 404 - SOLID WASTE CLOSURE FUND - REVENUES</b>				
<b>CLASSIFICATION</b>	<b>ACTUAL FY 12-13</b>	<b>ACTUAL FY 13-14</b>	<b>ADOPTED FY 14-15</b>	<b>ADOPTED FY 15-16</b>
INTEREST	-	1,673.72	1,400.00	1,400.00
<b>SUB-TOTAL REVENUES</b>	-	<b>1,673.72</b>	<b>1,400.00</b>	<b>1,400.00</b>
TRANSFERS	-	110,000.00	100,000.00	100,000.00
CASH FORWARD			859,070.00	962,505.00
<b>TOTAL BUDGET</b>	-	<b>111,673.72</b>	<b>960,470.00</b>	<b>1,063,905.00</b>
<b>FUND 404 - SOLID WASTE CLOSURE FUND - EXPENDITURES</b>				
<b>CLASSIFICATION</b>	<b>ACTUAL FY 12-13</b>	<b>ACTUAL FY 13-14</b>	<b>ADOPTED FY 14-15</b>	<b>ADOPTED FY 15-16</b>
CONTINGENCIES			960,470.00	1,063,905.00
<b>TOTAL BUDGET</b>	-	-	<b>960,470.00</b>	<b>1,063,905.00</b>

## LAW ENFORCEMENT TRUST FUND

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

### Revenues

FUND 609 - LAW ENFORCEMENT TRUST FUND - REVENUES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
MISCELLANEOUS	5,863.26	42,723.33	5,000.00	5,000.00
INTEREST	273.04	217.10	200.00	220.00
SUB-TOTAL REVENUES	6,136.30	42,940.43	5,200.00	5,220.00
CASH FORWARD			114,305.00	97,500.00
<b>TOTAL BUDGET</b>	<b>6,136.30</b>	<b>42,940.43</b>	<b>119,505.00</b>	<b>102,720.00</b>

### Expenditures

FUND 609 - LAW ENFORCEMENT TRUST FUND - EXPENDITURES				
CLASSIFICATION	ACTUAL FY 12-13	ACTUAL FY 13-14	ADOPTED FY 14-15	ADOPTED FY 15-16
OPERATING	5,000.00	28,052.68	-	-
SUBTOTAL EXPENDITURES	5,000.00	28,052.68	-	-
CONTINGENCIES			119,505.00	102,720.00
<b>TOTAL BUDGET</b>	<b>5,000.00</b>	<b>28,052.68</b>	<b>119,505.00</b>	<b>102,720.00</b>



# HARDEE COUNTY



## MANAGEMENT & BUDGET POLICIES

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Prepared by: Office of Management & Budget

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3/20/2014

*{The Purpose of this document is to establish minimum requirements for Hardee County for budget preparation and management. The Scope applies to all elected offices, divisions and departments. It also references Florida Statutes or other Hardee County policies that support sound budgetary development, maintenance, management and adoption. The Hardee County Board of County Commissioners (BOCC) has the authority and responsibility to adopt and oversee implementation of a budget approving the use of public funds for the operation of all County functions. It shall be the responsibility of all Elected Officials, Divisions, and Department Heads to ensure compliance with provisions of this Policy.}*

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## MANAGEMENT & BUDGET POLICIES

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### Section I. Financial Planning Policies

The establishment of financial policies enables the legislative body, management, and the community to monitor its performance. It also helps in linking long-range financial planning with day-to-day operations, and provides for financial emergencies thus improving fiscal stability. This contributes to the credibility and public confidence of the organization. To the credit rating industry and potential investors, such policies and statements show a commitment to sound financial management and fiscal integrity. Sound fiscal policies that are realistic and consistent provide useful guidance for the long term programming of services and facilities. They also provide a set of assumptions that allow for more accurate budget and tax decisions.

Budgets are vital tools for establishing public policy and maintaining control over the management of public resources. A budget specifies the resources expected to be available to cover the estimated expenditures for carrying out governmental programs and services. The annual operating budget is a financial document projecting revenues and setting forth expenditure to provide services for the fiscal year. The capital budget covers outlays for the acquisition of major long-lived assets, and the resources employed for purchase of those assets. The capital budget should reflect the County's Capital Improvement Program (CIP) which schedules projects over a five-year period and it should be consistent with the County's Long Range Planning.

The BOCC sets short-term and long-term goals, which are reflected in the budget. These goals are pursued through programs or services that the public sector can provide more efficiently than the private sector. To promote economic efficiency, the budget should allocate resources to the programs and services that generate the greatest benefits and result in the incremental benefit being greater than the incremental cost.

#### 1. Budget Policies

The Hardee County budget is prepared in accordance with Generally Accepted Accounting Principles (GAAP). The accounts of the county are organized on the basis of funds and account groups, 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 that include its assets, liabilities, fund equity, revenues, and expenditures. Government resources are

allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which the spending activities are controlled.

The main difference between accrual, and modified accrual accounting is the timing of the recognition of revenues. The County adopts budgets for all Governmental Funds and Expendable Trust Funds on a modified accrual basis. With modified accrual basis, revenues are recognized when they are earned, measurable and available; expenditures are recognized when the related liability is incurred. The budgets for Proprietary Funds are adopted on an accrual basis. With accrual basis revenues are recognized when they are earned and measurable; expenses are recognized when the related liability is incurred. For an expense to be incurred the item purchased must be received or the service purchased must be performed. Fund balance allocations (residual un-appropriated liquid assets resulting from prior years' operations) are budgeted and included as revenue.

#### A. Budget

Hardee County will operate on a fiscal year which begins on October 1<sup>st</sup> and ends on September 30<sup>th</sup>. The County's annual budget shall be balanced; that is, the total of the estimated receipts, including balances brought forward shall equal the total of the appropriations and reserves. (Florida Statutes, 129.01(2) (b)). Hardee County's budget conforms to all the laws of the State of Florida as they relate to the adoption, amendment, and control of the budget. In addition, all policies set forth in this document are designed to provide for and enhance the financial stability of the County.

#### B. Budget Development

The County's annual budget shall be adopted by the BOCC at a fund level. Each year the annual budget establishes the level of funding for each of the County's various funds. The goals and objectives, activities and service levels, are dictated by the level of funding and controlled by the budget. The budget serves as an operational guideline for County staff, and instructs the departments as staffing levels, amounts of operating appropriations, and capital purchases allowed. The first step in the development of the annual budget is to establish goals by working with the County Commissioners at a Planning and Goal Setting Workshop. Financial forecasts become guidelines for the basis of policy decisions developed to achieve the overall goals of the Board, while developing a financially sound budget.

#### C. Budget Guidelines

The budgetary process is oriented toward the full use of the system. Where possible, the County will continue to integrate performance measurements and/or productivity indicators that will allow for continued efforts to improve County programs. The Hardee County budgeting procedures attempt to identify distinct functions and activities performed by the County and to allocate adequate budget resources to perform these functions and activities at a specified level of service.

County Officials and staff will assume a status quo budget from year to year with only increases based upon justification or need. The budget will be reviewed with the Board and will focus on the following:

- 1) Program Changes - An increase in the service level will be detailed and defined as an enhancement. Where a decrease or a reduction in service level is proposed, it will be detailed for the Board as a defined reduction to a program.
- 2) New Programs - Proposed new programs will be identified as an enhancement and require detailed justification. Analysis is to include long-term fiscal impacts. When requesting a new program, all expenditures must be justified and a viable revenue source be identified to offset the cost.
- 3) Staffing – Staff levels will be consistent with the ability to support defined levels of services. Increases should be limited to program growth and should specifically require the addition of staff. Reduction of staff will be considered when there is no adverse effect on approved service levels.

#### D. General Budget Policy

The Board will annually adopt a balanced budget as their yearly fiscal operating and capital plan. The budget will balance expenditures with revenues and be adopted according to the established timetable of the Truth in Millage Act (TRIM).

The goal of the County will be to pay for all recurring expenditures with recurring revenues and use nonrecurring revenues for nonrecurring expenditures. If a deficit seems forthcoming, the Board will reduce appropriations or increase revenues or identify reserves to be utilized.

Therefore, it will be necessary for Officials and Department Heads to review and control expenditures such that the rate of expenditure does not exceed the approved budget.

The budgeted expenditures and reserves of each fund (including reserves for contingencies, balances to be carried forward, and all other purposes) will equal the sum of projected beginning balances for the fiscal year and all revenues that can be reasonably expected to be received during the fiscal year. In other words, the revenues and expenditures must be equal to present a “balanced budget.”

An effort will be made to keep costs to their absolute minimum so as not to substantially increase the local tax burden.

The budgeted estimated receipts shall include a minimum of 95% of anticipated revenue proceeds. All other receipts reasonably to be anticipated shall be estimated by the OMB office based on the methodology most suitable for the individual revenue source. 100% of the estimated balance to be brought forward at the beginning of the fiscal year shall be included in the budget (Florida Statute 129.01(2)(c) (1)).

Authorization of expenditures of County funds will be adopted annually by the Board at the fund level.

The budget will provide for adequate maintenance of capital facilities, equipment and for the required replacement of equipment.

The County will continue to identify areas for evaluation efforts, by staff, committees, or consultants, to judge the effectiveness and/or efficiency of County services.

Never will the total number of permanent full-time/regular part-time employees on the payroll exceed the total number of positions specified by department and authorized by the Board in the adopted budget.

Directors and Department Heads shall coordinate with OMB to review all agenda items that affect the budget before being placed on the agenda.

The Annual Budget is an intricate part of maintaining the financial stability of the County and acts as the Financial Plan for directing the County in both long-range planning and everyday operations. It is essential that timely reports are generated to inform the BOCC and Management Staff of the County's financial progress. After the first and second quarter of each fiscal year, OMB will submit to the Board and the County Manager an overview report of the budget for actual revenues and expenses in all Funds and/or Departments. Any significant deviations or changes will be described in detail along with any necessary recommended corrective action. If any anomalies or problems are detected with trends or actual revenues and expenditures, then OMB will conduct a closer analysis. The OMB Director is required to inform the County Manager as soon as any adverse situations are identified.

#### E. Contingencies

A reserve for contingencies will be budgeted in each operating and capital fund in an amount not more than 10% of the total fund budget, for reallocation by the BOCC as needed to provide for unforeseen needs during the budget year (Florida Statute 129.01 (2)(c)(1)).

#### F. Fund Balance –

Prior to the end of the fiscal year each department/division will determine a good faith estimate of all encumbrances carried forward into the new fiscal year. These estimates will be incorporated into the forthcoming year's budget prior to its final adoption. Once the actual encumbrance is brought forward, any material amounts will be adjusted through a budget amendment.

Fund balances anticipated at the end of a fiscal year will be budgeted as the beginning fund balance for that fund for the upcoming fiscal year.

By definition a Balanced Budget is one in which anticipated revenues to be collected in one fiscal year are equal to or greater than the total anticipated expenditures for that fiscal year.

The committed but “unencumbered” balance of mutually agreed to multi-year and revolving projects and/or contracts not anticipated to be completed by September 30<sup>th</sup> must be re-budgeted in the subsequent fiscal year.

The County shall strive to maintain a fund balance range of 10% to 20% in each major fund and sufficient fund balances in all other funds to allow for adequate cash flow from one budget year to the next.

#### G. Budget Modification

All Budget modifications follow the rules set forth in Florida Statute 129.06.

In compliance with this statute, Hardee County has two (2) methods of budget modification. The annual budget can either be modified by resolution or budget amendment.

The purpose of this process is to adjust fund amounts to reflect the level of revenues reasonably anticipated to be received and to balance expenditures to these revenues according to state law and sound financial practices.

A budget resolution is processed for Board approval to recognize an unanticipated excess amount of an anticipated revenue and revenue from an unanticipated source. A resolution is also required when transferring revenues between funds. In general, a budget resolution with Board approval is required anytime the overall budgeted fund increases.

Hardee County has two (2) levels of budget amendments.

Any budget amendment that increases or decreases the total adopted budget must be approved by the Board. Any transfers from reserves or contingencies must be approved by the Board. Any increase of staffing levels must have Board approval. This also includes any transfer of positions from one department to another. Any material changes to the capital budget must have Board approval.

Any transfers from within a department or same fund must be approved by the OMB Director or his/her designee.

All requests for budget modifications must be submitted on a form entitled “Budget Amendment” and approved by the Department Head. They are then forwarded to OMB for review and approval. If required, they are forwarded to the next level for further approval.

## 2. Long Range Planning

Priority for the funding of new or expanded public services and facilities will first be given to those which are responding to capacity deficiencies within the County or to those which provide an inducement for development with the County or to those responding to a public health threat.

## Section II Revenue Policies

### 1. Revenue

Hardee County will strive to maintain a diversified and stable revenue system to shelter it from short term fluctuations in any one-revenue source. OMB will estimate its annual revenues with an objective and analytical process. In the case of bond repayments, the use of revenues pledged to bondholders will conform in every respect to the bond covenants that they have been committed.

The Board and historic collection rates will dictate fee revenue amounts for purposes of budget preparation using adopted fee schedules.

County staff will continue to aggressively pursue grant funds. Revenues will be budgeted for current grants at anticipated grant award levels. The budget will be amended for new grants upon an award. Matching funds for federal and state grants will not exceed an aggregate match of 50% of the total income from these sources.

#### A. Revenue Summaries

As part of the annual budget process, a consolidated summary of revenue sources will be prepared and incorporated into the County's budget document.

#### B. Ad Valorem Taxes

The use of ad valorem tax revenues will be generally limited to the General Fund.

#### C. Gas Taxes

The use of gas tax revenues will be limited to the construction and maintenance of the county road system. The Transportation Trust Fund will be used to account for revenues and expenditures associated with these activities.

#### D. Sales Taxes

The use of sales tax revenues will be generally limited to the General Fund.

#### E. Grants

Only such grants as can reasonably be expected to be received will be considered as revenue sources for budget development purposes. The County shall amend its budget to reflect additional grants received during the budget year.

F. Restricted Revenues

Revenues, which have been pledged to bondholders, will be restricted and shall conform in every respect to bond covenants.

2. Fees and Charges

User fees, where appropriate, should be established to offset the cost of providing specific services, and will be reviewed annually

3. Use of One-time/Unpredictable/Non-permanent Revenues

Use of one-time revenues will be restricted for use on enhancements of capital equipment, improvements of existing facilities or funding reserves. One-time revenues should not be used for reoccurring expenses.

## Section III. Expenditure Policies

1. Debt Insurance

The County shall contract with qualified consultants (bond counsel, financial advisor, independent accountants, etc.) to assist County Officials and staff in obtaining the most cost effective long term financing.

County Officials and staff may contact Florida Local Government Finance Commission for assistance and needs concerning short term debt.

Financing Parameters (Guidelines) – Projects will not be financed for greater than the useful life of the improvement. Whenever economically feasible, County Officials and staff will use revenue, special assessment or other self supporting bonds instead of general obligation bonds.

2. Fund Balance and Reserve Account

A. Fund Balance

The County shall strive to maintain the General Fund undesignated fund balance at 20% and no less than 10% of the current year's budgeted expenditures. When the undesignated fund balance drops below 10%, the County shall develop a strategy to return to a level of adequate fund balance. It is essential that an adequate level of fund balance be maintained for cash flow purposes and to mitigate current and future risks such as revenue shortfalls, changing economic conditions and unanticipated expenditures and catastrophic natural disasters.

B. Use of Fund Balance

Fund Balance shall be used only for emergencies and no-recurring expenditures. Should such use reduce the balance below the appropriate level set as the objective for that fund, Officials and staff shall develop and make recommendations on how to restore the desired balance.

### C. Reserves

There are three primary types of reserves; operating, capital and debt. The degree of need for these reserves differ based upon the type of fund or operation involved. However, the one policy statement for each type of reserve can be uniformly applied to most funds. Board approval is required to move funds from a reserve account into an expenditure line.

1. Operating reserves are commonly known as contingencies. It is the goal of the County to maintain adequate undesignated reserves in all County operating funds to provide a buffer against revenue fluctuations and unforeseen emergencies.
2. Capital reserves are established primarily to set aside funds to provide for additional projects, or additions to existing budgeted projects, which may be deemed appropriate for funding after the annual budget is adopted. They may also be utilized for establishing a machinery and equipment replacement program.
3. Debt reserves are established to protect bondholders from payment defaults. Adequate debt reserves are essential for maintaining good bond ratings and the marketability of bonds. The amount of debt reserves is established by bond indenture in associate on with each bond issuance.
4. These policies statements are intended to apply to various funds of the County. It is recognized that various federal, state, and local laws and regulations and specific financial policies, may supersede these policies.

### 3. Capital Improvement

#### A. Five Year Plan

County Officials and staff will develop a five-year Capital Improvement Plan as part of each year's annual budget process, and will make all capital improvements in accordance with the adopted annual County budget. County Officials and staff will identify the estimated cost and potential funding sources for each capital project before it is submitted to the BOCC as a component of the five-year plan.

#### B. Operating Cost

The cost of operating and maintaining all proposed projects will be identified and incorporated into a five-year financial projection for operations.

#### C. Renewal and Replacement

County Officials and staff shall develop and implement a program for identifying, scheduling and budgeting the renewal and replacement requirements of capital equipment and facilities.

4. Non-profit Charitable Contributions - As part of its annual budget process, County Officials and staff may identify amounts to be granted to various community agencies, which provide valuable services to the County's residents.
  - A. All requests for funding should be made through the normal budget process and should include the services and benefits provided to county residents.
  - B. The Board may disapprove or delay all requests made outside of the normal budget process
  - C. Request for funding during the fiscal year shall be referred to the OMB or the County Manager for administrative review and analysis of the financial impact.

## **Section IV. Management & Control of Accounts Receivables**

Proper controls over revenue are important to ensure strong financial management practices. This policy applies to all revenue collected, except where state or federal laws supersede.

### **1. Internal Controls**

All aspects of cash receipts and accounts receivable shall be subject to proper internal controls. Officials and management of each department shall be familiar with the Revenue Policy and establish standard internal controls that are properly documented and followed by staff members to ensure compliance with the policy. Recommended internal controls shall include:

- Segregation of duties for authorization, recording, and custodian functions. In circumstances where this is not feasible, other mitigating procedures shall be established, documented and approved by OMB.
- Daily processing of cash receipts and accounts receivable transactions.
- Timely deposit of funds as approved by Board and the Clerk of Courts.
- Timely reconciliation to the general ledger and other supporting accounting ledgers.
- Utilization of automated system resources for enhanced processing and reconciliation.
- Establishment of physical security procedures, which shall be reviewed periodically.

- Notification of Officials, management and internal audit upon any suspicion of fraud. Officials and management shall then notify the appropriate authorities (e.g., law enforcement, state agencies) in a timely manner for further investigation.
- Periodic review by internal audit of internal control compliance. If management has any suspicion regarding non-compliance with internal control directives, OMB shall be notified.

## **2. Accounting Practices**

All receipts and receivables shall be recorded in keeping with current authoritative standards and practices.

- Revenue shall be recorded in the proper general ledger account.
- Revenues shall be recorded in the proper fiscal accounting period.

## **3. Billing Practices**

Accounts receivables shall be established for services provided in advance of payment.

- All initiated Invoices shall have a due date of 21 days from the invoice date, unless otherwise stated per ordinance or resolution. All Invoices shall be generated within 35 days after initial service provision.
- When services are provided by the department prior to the receipt of funds for such services, an on-going accounts receivable record shall be maintained.
- Invoices shall be generated in a centralized accounts receivable system wherever possible. When bills are generated from a stand alone system, the receivable shall be recorded in the accounts receivable system that is transferred to the central general ledger and reconciled to the general ledger within 30 days of the close of the fiscal accounting period.

## **4. Depositing of Received Funds**

Treasury management shall serve as primary recipient for all revenue collection sites. Each department with remote collection responsibility shall establish and maintain an adequate system of internal controls for receipts. Controls shall include, at a minimum, the following:

- Numerically controlled (accounting system generated or paper) official receipts with the printed name of the department for all revenue. Receipt books issued by the government must be accounted for numerically. The use of generic non-numbered receipts is strictly prohibited;

- The method of payment (e.g. cash, check or credit card) shall be indicated on the receipt;
- Identification of the individual receiving payment on receipt;
- Wherever possible, the receipt shall allow for immediate revenue account classification in conformance with the established chart of accounts. If not possible, the department and fund shall be indicated;
- Restrictively endorsement (stamped for deposit only) of checks at the point and time of collection;
- Reconciliation of collections by an individual not involved in the receipting or posting process or establishment of mitigating controls;
- Recording of receipts in the financial accounting system on a timely basis;
- Timely posting of adjustments with supervisory approval required;
- Timely reconciliation and deposit of funds received

a) Remote Sites (those sites remote from the primary treasury function)

- 1) Dollar Threshold: At any such point a remote collection site accumulates in the aggregate over \$10.00 in cash and/or \$10.00 in checks; such funds shall be deposited by the beginning of the next business day.
- 2) Time Threshold: All collections shall be deposited within five business days of receipt.

b) Those sites in close proximity to the primary treasury function shall make daily deposits;

- Securing of un-deposited funds in a locked place, such as a safe or secure drawer;
- Accounting of any differences in the cash reconciliation process in a “cash overage/shortage” account. The change drawer shall not be used for the difference;
- Prohibition of use of change drawer to cash personal checks.

## 5. Escrowed Funds

Funds received by the entity in advance of revenue recognition or funds anticipated to be remitted back to the payee shall be deposited into an interest earning escrow liability account.

- Escrowed funds shall only accrue interest back to the payee if explicitly stated in the escrow agreement; otherwise interest accrues to the associated fund.

- Upon the entity meeting the criteria for revenue recognition, such escrowed funds shall be transferred in a timely manner and recognized as revenue in the applicable fund.
- For performance guarantee escrows, funds shall be returned to the payee upon compliance or transferred to the applicable fund for non-compliance.

## **6. Collection**

Each department shall establish and maintain an adequate system of internal controls to ensure that receivables are collected in a timely manner.

- All accounts receivable shall be recorded by the entity to permit an analysis of the aging of such receivables (e.g., <30 days, 30-60 days, etc.).
- For those accounts that become past due, proper delinquent notice shall be provided to the payee and continued service restricted, unless continuation of service is required by law or policy, until such accounts are current.
- For those accounts that are greater than [# of days] days past due and over\$[dollar amount], notice and supporting detail shall be provided to the appropriate collection division for further collection efforts.
- To facilitate collection efforts, departments shall establish information criteria as part of the initial credit application process with the customer (e.g., bank account number, social security number or driver's license number, federal ID number, etc.).
- Assignment to a collection agency shall be considered. When cost effective, the government-wide selected collection agency shall be utilized to assure maximum collections.

## **7. Returned Checks**

Each department shall establish and maintain an adequate system of internal controls for returned checks.

- Unless otherwise stated per ordinance or resolution, all checks returned due to insufficient funds shall be processed by the Clerk of Court ~~treasury division~~ with departmental assistance.
- Fees shall be charged for the returned check in accordance with applicable statutes or established practices. Returned checks shall be processed at least twice through the entity's financial institution.

## **8. Bad Debt**

Each department shall establish and maintain an adequate system of internal controls to ensure the accurate and timely recognition of an allowance for doubtful account and bad debt expense.

- The amount of the allowance for doubtful accounts shall be based upon the percentage of receivable method.
- The computation of the allowance for doubtful accounts shall be performed annually based upon the aging of the receivables and recent history of write-offs at fiscal year end, subject to concurrence by the external auditors.
- Write-offs -
  - 1) Non-tax balances
  - 2) For uncollected balances that are greater than 365 days delinquent, all such amounts shall be eligible for write-off upon department head's written concurrence and departments due diligence to collect the debt.
  - 3) For balances greater than \$100.00, collection efforts shall be performed for a period equivalent to the statute of limitations or less if bankruptcy has been discharged for account, business no longer exists, or individual is deceased, at which point such amounts shall be written-off upon department head's written concurrence.
  - 4) For any account written-off, such customer information shall be retained for as long as practical in an automated system to have continued enforcement of service denied on credit until previously written-off balances have been satisfied.
  - 5) Write-offs to taxpayer's account for general property tax balances shall be performed in accordance with state regulations.

## **9. Budgetary Review Responsibility**

Revenue collections and accounts receivable shall be monitored in a timely manner.

- Revenue initiating departments shall have oversight in the formulation of revenue budgets.
- Revenue budget estimates shall be supported with documented variable assumptions (base, rate, etc.).
- Monitoring of revenue budget shall be performed in a timely manner throughout the fiscal year and shall include an analysis of actual vs. budgeted variances. Revised forecast shall be communicated to the budget division timely.

- Continued compliance of revenue with all laws and/or regulations shall be the responsibility of the revenue initiating department.

## **Section V     Asset Management**

Hardee County’s Asset Management Policy has been prepared in conjunction with Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB 34) and (GASB 51), Chapter 274 of the Florida Statutes, and reference Chapter 10.400 Rules of the Attorney General. Included in this policy are asset class definitions, capitalization threshold, depreciation methodologies, examples and guidelines of expenditures for each class of assets.

### **I.     Capital Asset Definition, Classes and Capitalization Thresholds**

Capital assets are real or personal property that have a value equal to or greater than the capitalization threshold for their respective asset class and have an estimated initial useful life of greater than one year. Hardee County reports the following asset classes:

- Land
- Buildings and Building Improvements
- Infrastructure
- Equipment
- Intangible Assets
- Books
- Lease Purchased Assets
- Construction in Progress
- Leasehold Improvements

Capitalization thresholds have been established as follows:

<b>Asset Classification</b>	<b>Threshold</b>
Land	Capitalize All
Buildings/Building Improvements	\$1,000
Infrastructure	\$1,000
Equipment	\$1,000
Intangible Assets	\$1,000
Library Books	All books for Library usage (no leases)
Lease Purchased Assets	Use Threshold for appropriate class
Construction in Progress	Use Threshold for appropriate class
Leasehold Improvements	Use threshold for appropriate class

#### **1.     Cost of a Capital Asset**

Capital Assets should be reported at historical cost. The cost of a capital asset should include ancillary charges necessary to place the asset into its intended location and condition for use. Items to include in the cost of a capital asset are as follows:

- Original contract or invoice price
- Freight and transportation charges
- Import duties
- Handling and storage charges
- In-transit insurance charges
- Sales, use, and other taxes imposed on the acquisition
- Installation charges
- Charges for testing and preparation for use
- Cost of reconditioning used items when purchased
- Parts and labor associated with the construction of equipment
- Site preparation cost
- Professional fees
- Capitalized interest should be included in the cost of a proprietary fund asset when it meets the criteria of Governmental Accounting Standards Board No. 34

Cost of extended warranties and/or maintenance agreements, which can be separately identified from the cost of the equipment, should not be capitalized.

Donated capital assets, including donated right-of-way, should be reported at their estimated fair value at the time of acquisition plus ancillary charge, if any.

## **2. Depreciation of a Capital Assets**

Capital assets should be depreciated over their estimated useful lives unless they are:

- Inexhaustible (such as land)
- Construction in progress

Hardee County uses straight-line depreciation.

$$\frac{\text{Cost - Salvage value}}{\text{Estimated Service Life (in years)}}$$

Capital assets have no residual value at the end of their lives.

## **3. Disposition of Capital Assets**

When a capital asset is disposed of, a gain or loss must be recognized. A gain is reported when proceeds received are greater than the net book value of the asset. A loss is reported when the net book value is greater than the proceeds received. When proceeds received are equal to the net book value of the asset, a gain or loss is not reported.

#### **4. Capital Asset Classification**

##### **A. Land and Land Improvements**

Land refers to the surface or crust of the earth, which can be used to support structures and roadways, and may be used to grow crops, grass, shrubs, and trees. Land is characterized as having an unlimited life; it is an inexhaustible asset and therefore is not depreciated.

Land Improvements are those betterments, improvements, and site preparations that ready land for its intended use. Like the land itself, these improvements are inexhaustible and therefore not depreciated.

Examples of expenditures to be capitalized as land or land improvements are as follows:

- Purchase price or fair market value at time of gift
- Commissions
- Professional fees (title searches, architect, legal, engineering, appraisal, surveying, environmental assessments, etc.)
- Land excavation, fill grading, drainage
- Demolition of existing buildings and improvements (less salvage)
- Removal, relocation, or reconstruction of property of others (railroad, telephone and power lines)
- Accrued and unpaid taxes at date of purchase

##### **B. Buildings and Building Improvements**

A building is a structure that is permanently attached to the land, has a roof, is partially or completely enclosed by walls, and is not intended to be transportable or movable. Buildings are generally used to house persons, property, and fixtures attached to and forming a permanent part of such a structure.

Examples of items to be capitalized as buildings are as follows:

- Original purchase price and any other cost associated with getting the building ready for use
- All project cost associated with the original construction of a building improvements to existing building that materially extend the useful life of a building, increases the value of a building, or both should be capitalized. The improvement must meet one of the following criteria:
  - The improvement adds square footage to the existing building
  - The improvement is a major renovation that prepares an existing building for a new use
  - The improvement expenditure increases the life or value of the building by 25 percent of the original life or cost.

Replacement of an original utility would qualify if the new item/part is of significantly improved quality and higher value compared to the old item/part. Replacement or restoration to original utility level would not. Determination must be made on a case-by-case basis.

Examples of expenditures to be capitalized as building improvements are as follows:

- Replacement of an old shingle roof with a new fireproof tile roof
- Upgrade of heating and cooling systems
- Structures attached to the building such as covered patios, sunrooms, garages, carports, enclosed stairwells, etc.
- Structural changes such as reinforcement of floors or walls, installation or replacement of beams, rafters, joists, steel grids, or other interior framing

The following are examples of expenditures not to capitalize as improvements to buildings. Instead, these items should be recorded as maintenance expenses.

- Adding, removing and/or moving of walls relating to renovation projects that are not considered major rehabilitation projects and do not increase the value or life of the building
- Plumbing or electrical repairs
- Cleaning, pest extermination, or other periodic maintenance
- Interior decoration, such as draperies, blinds, curtain rods, wallpaper
- Maintenance-type interior renovations, such as repainting, touch-up plastering, replacement of carpet, tile, or panel sections; sink and fixture refinishing, etc.
- Maintenance-type exterior renovation such as repainting, replacement of deteriorated siding, roof, or masonry sections
- Replacement of a part or component of a building with a new part of the same type and performance capabilities, such as replacement of an old boiler with a new one of the same type and performance capabilities

### **C. Infrastructure**

Infrastructures are long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Improvements made to infrastructure that materially extend the useful life, increase the value of the infrastructure, or both by 25 percent of the original life or cost should be capitalized.

Improvements and additions which extends the useful life of an asset beyond its original estimated useful life, and/or increase the capacity or efficiency of the asset, should be capitalized and depreciated. A change in capacity increases the level of services provided by an asset. For example, additional lanes can be added to a highway or the weight capacity of a bridge could be increased. A change in efficiency maintains the same level of service but at a reduced cost. For example, a heating and cooling plant could be reengineered so that it produces the same temperatures changes at reduced cost. The cost of additions and improvements should be capitalized.

Expenditures to be capitalized as infrastructure include, but are not limited to:

- Roads and streets including peripherals such as landscaping, curbs, gutters, sidewalks and streetlights, when incorporated into the construction project
- Bridges and retaining walls
- Signals and Signage
- Fencing and gates
- Landscaping
- Parking lots/driveways/parking barriers
- Parks (excluding land) including peripherals such as playground equipment, athletic fields and courts, pavilions, paths and trails, benches and gazebos, when incorporated into the construction project
- Recreation areas and athletic fields (including bleachers)
- Paths and trails
- Swimming pools, tennis courts, basketball courts
- Plazas and pavilions
- Boat docks and ramps
- Storm water drainage improvements
- Water and sewer utility plant, piping and equipment
- Roadway resurfacing
- Water and wastewater transmission and distribution systems

#### **D. Equipment**

Equipment includes fixed or movable tangible assets to be used for operations, the benefits of which extend beyond one year from date of acquisition and meet the capital threshold.

Examples of expenditures to be capitalized as equipment include but are not limited to:

- Machinery and tools
- Vehicles for on and off road use
- Information technology
- Fire, EMS equipment
- Kitchen, Maintenance equipment

#### **E. Intangible Assets**

GASB 51 refers to intangible assets as those that lacks physical substance, is nonfinancial in nature, and has an initial useful life extending beyond a single reporting period.

Examples include:

- Computer Software
- Water and timber rights
- Patents and trademarks
- Easements

Computer software that is either purchased or internally developed should be capitalized and amortized if costs exceed the capitalization threshold. Capitalization of computer software includes software license fees if the total dollar amount of the fee divided by the number of units served (terminals) exceeds the threshold.

For internally developed software, only costs associated with the application development phase, limited to the actual design, installation and testing of the software, should be capitalized. Costs associated with the preliminary project and the post –implementation/operating phases should be expensed as incurred. Costs to develop or obtain software that allows for access or conversion of old data by new information systems should also be capitalized. General and administrative cost and overhead expenditures associated with software development should not be capitalized.

Easements are interests in land owned by another that entitles its holder to a specific limited use. A right-of-way is a type of easement in which title remains with the property owner and therefore is not capitalized.

The estimated value of easements is immaterial and therefore will not be capitalized.

#### **F. Lease Purchased Assets**

Assets should be capitalized if the lease agreement meets any one of the following criteria:

- The lease transfers ownership of the property to the lessee by the end of the lease term
- The lease contains a bargain purchase option
- The lease term is equal to or greater than 75 percent of the estimated economic life of the leased property

A lease that does not meet any of the above capitalization requirements should be recorded separately as an operating lease and reported in the notes to the financial statements.

#### **G. Construction in Progress**

Construction in Progress reflects the economic construction activity status of buildings and other structures, infrastructure, additions, alterations, reconstructions, installation, and maintenance and repairs which are substantially incomplete.

Construction in progress assets should be capitalized to their appropriate capital asset class upon the earlier occurrence of execution of substantial completion contract documents, occupancy, or when the asset is placed into service.

#### **H. Lease Hold Improvements**

Lease hold improvements are construction of new buildings or improvements made to existing structures by the lessee, who has the right to use these leasehold improvements over the term of the lease. Moveable equipment or office furniture that is not attached to the leased property is not considered a leasehold improvement. Leasehold improvements do not have a residual value.

Leasehold improvements are capitalized only if they revert to the lessee at the expiration of the lease. If capitalized, they are amortized over the shorter of either: (1) the remaining lease term or (2) the useful life of the improvement. Improvements made in lieu of rent should be expensed in the period incurred. If the lease contains an option to renew and the likelihood of renewal is uncertain, the leasehold improvement should be written off over the life of the initial lease term or useful life of the improvement, whichever is shorter.

## Sample Cash Receipting Checklist

*Note: This document should not be used as a substitute for developing a Revenue Procedure specific to your department's unique needs. The information below is a list of topics that are suggested to be addressed in a Revenue Procedure.*

### Internal Controls

- Segregation of duties
- Reconciliation of receipts and accounts receivable to the general ledger
- Physical security procedures
- Maximize utilization of automated system resources
- Fraud notification
- Internal audit periodic review

### Accounting Practices

- Recording in proper account
- Recording in proper fiscal accounting period

### Billing Practices

- Timing of bill production
- Timing of bill due dates
- Establish an accounts receivable record
- Maintain an accounts receivable record

### Depositing of Received Funds

- Data to appear on the receipt
- Timing of receipt recordation
- Timing of deposit of funds
- Reconciliation of collections
- Physical security of un-deposited funds
- Escrowed Funds

### Collection

- Analyze aging of receivables
- Timing of delinquent notice issuance
- Establish collection responsibilities

### Returned Checks

- Processing details
- Associated Fees

### Bad Debt

- Establish method of calculation
- Timing of calculation
- Write-off criteria

### Budgetary Review Responsibility

- Assign oversight responsibility
- Budget estimate shall include written support
- Monitoring shall be performed timely
- Compliance with laws and regulations

## 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, 2014 to September 30, 2015, is identified as fiscal year 2015.

**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)** comprises 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 organizations 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.