



HARDEE COUNTY BUDGET
2019-2020



**Hardee County Board of
County Commissioners**

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TABLE OF CONTENTS

Animal Control	63
Board of County Commissioners	7
Board of County Commissioners	29
Budget & Finance	41
Budget Introduction	7
Budget Summaries Fiscal Year 18-19	5
Buildings & Inspections	51
Capital Expenditure Summary	127
Citizen Impact Items	10
Clerk of Courts	32
Community Development	39
Constitutional Officers	32
County Extension	59
County Manager	30
County Probation	89
Courthouse Security	87
Debt Service	21
Disaster Fund	102
E-911 Fund	101
Emergency Management	53
Emergency Medical Services	56
Facilities Management	48
Fee Schedule	130
Fines & Forfeiture	85
Fines & Forfeiture Miscellaneous	91
Fire Control Fund	92
Fleet Maintenance	81
General Fund Introduction	27
General Fund Miscellaneous	74

TABLE OF CONTENTS

Glossary	186
Grants Fund	105
Human Resources	34
Human Services	65
Information Technology Services	45
Law Enforcement Trust Fund	126
Legal Services	33
Library	66
Management & Budget Policies	161
Mining Fund	98
Organization Chart	9
Parks and Recreation	68
Planning & Development	43
Property Appraiser	32
Purchasing	36
Road & Bridge Maintenance	78
Sheriff	49
Soil Conservation	58
Solid Waste Enterprise Fund	121
Solid Waste Closure Fund	125
Special Events Fund	97
Supervisor of Elections	32
Tax Collector	32
Tourist Development Tax	104
Transportation Capital Projects	83
Transportation Trust Introduction	75
Vandolah Utilities	114
Veterans	61
Wauchula Hills Utilities	117



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O
C
U
M
E
N
T
A
R
Y**

BUDGET SUMMARIES

Millage Rate4
County Expenditures by Fund.....4
County Revenues by Classification.....5
County Expenditures by Classification.....6

GENERAL GOVERNMENT INFORMATION

County Information.....7
Commissioners.....7
Organizational Chart.....9
Citizen Impact Items.....10
Budget Calendar.....12
Budget Philosophy.....15
Budget Process.....15
Budget Impacts.....17

FUND INFORMATION

Fund Descriptions.....24
How to Read the Individual Fund Details Document...26
Departments/Individual Fund Details.....27

SUPPLEMENTAL INFORMATION

Capital Expenditure Summary.....127
Fee Schedule.....130
Management and Budget Policies.....161
Glossary.....186



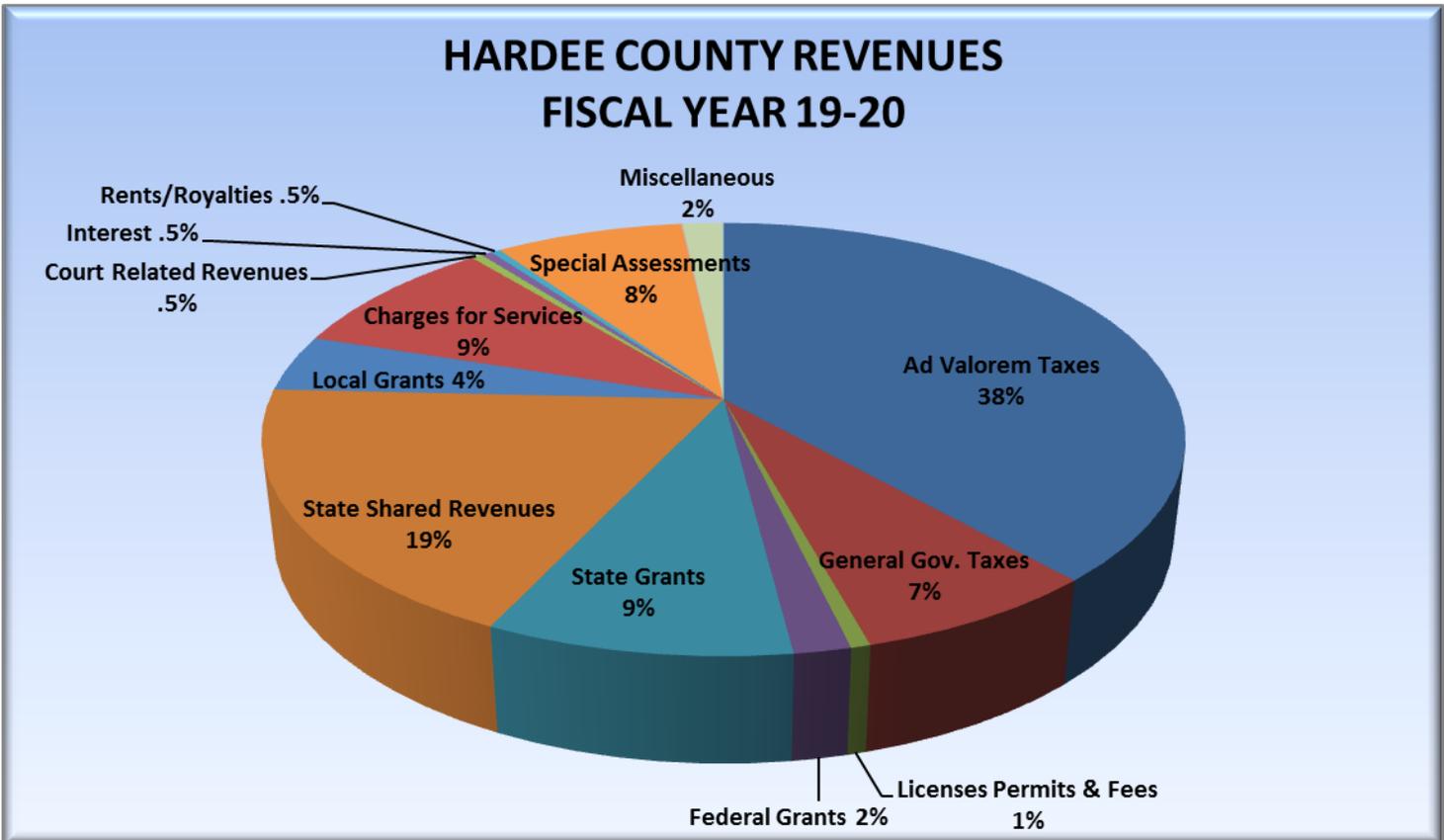
MILLAGE RATE	
PRIOR YEAR FINAL TAXABLE VALUES	1,625,093,366
PRIOR YEAR MILLAGE RATE	8.8991 Millage
PRIOR YEAR FINAL AD VALOREM PROCEEDS	14,461,868
PRIOR YEAR TIF	423,184
PRIOR YEAR ADJUSTED AD VALOREM PROCEEDS	14,038,684
CURRENT YEAR GROSS TAXABLE VALUES	1,623,039,333
CURRENT YEAR NEW TAXABLE VALUES	8,478,321
CURRENT YEAR TIF TAXABLE VALUE	52,972,236
CURRENT YEAR ADJUSTED TAXABLE VALUES	1,561,588,776
ROLL BACK RATE	8.9900 Millage
CURRENT YEAR OPERATING MILLAGE	8.9900 Millage
CURRENT YEAR TAXES TO BE LEVIED	14,591,124
CURRENT YEAR RATE IS A 0.00% CHANGE FROM PRIOR YEAR RATE	

COUNTY EXPENDITURES			
FUND	ACTUAL FY 17-18	ADOPTED FY 18-19	ADOPTED FY 19-20
001 GENERAL FUND	22,252,427.98	26,403,250.00	26,287,229.00
102 TRANSPORTATION TRUST	5,041,827.77	15,102,197.00	9,361,589.00
103 FINES & FORFEITURES	510,388.36	1,037,360.00	1,030,224.00
107 FIRE CONTROL	2,706,507.91	3,355,164.00	4,016,843.00
108 SPECIAL EVENTS	72,255.96	129,092.00	-
109 MINING	358,266.46	603,049.00	493,428.00
110 E-911	184,631.00	327,580.00	870,726.00
111 DISASTER FUND	1,835,091.24	1,696,058.00	-
112 TOURIST DEVELOPMENT TAX	-	98,316.00	168,536.00
135 GRANTS	734,262.19	734,876.00	1,589,774.00
401 VANDOLAH UTILITIES	106,255.22	210,006.00	224,399.00
402 WAUCHULA HILLS UTILITIES	882,545.57	5,594,658.00	5,076,937.00
403 SOLID WASTE	2,083,200.88	3,858,656.00	4,374,732.00
404 SOLID WASTE CLOSURE	-	1,384,888.00	1,524,545.00
609 LAW ENFORCEMENT TRUST	67,208.00	182,441.00	194,251.00
TOTAL BUDGET	36,834,868.54	60,717,591.00	55,213,213.00



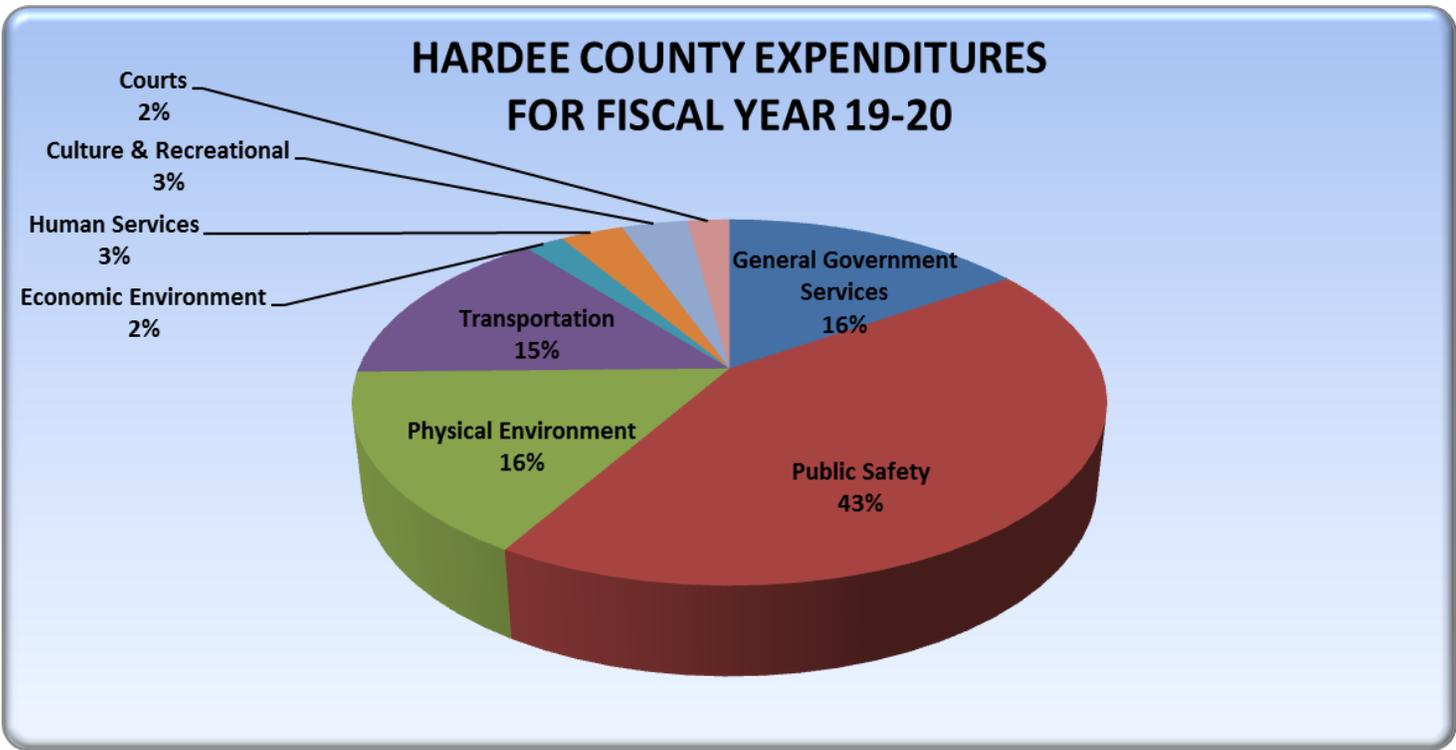
HARDEE COUNTY TOTAL REVENUES FOR FISCAL YEAR 19-20

Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Ad Valorem Taxes	13,256,554.54	13,317,783.61	13,414,297.02	14,299,951.00	14,591,124.00
General Gov. Taxes	2,810,165.81	2,901,114.54	3,089,719.71	2,671,361.00	2,775,146.00
Licenses Permits & Fees	529,429.48	400,459.99	537,132.98	191,100.00	219,950.00
Federal Grants	662,796.13	379,570.16	204,857.29	1,109,109.00	639,884.00
State Grants	2,736,713.39	1,740,266.03	2,508,646.99	10,711,669.00	3,429,787.00
State Shared Revenues	7,144,855.67	7,422,555.31	7,452,892.08	6,883,669.00	7,115,050.00
Local Grants	99,990.00	44,183.45	116,272.31	1,932,796.00	1,611,387.00
Charges for Services	3,510,224.54	3,282,486.08	3,869,321.99	3,412,782.00	3,448,035.00
Court Related Revenues	225,844.76	218,533.65	182,976.09	223,940.00	172,812.00
Interest	54,132.76	105,361.78	188,863.13	57,420.00	171,928.00
Rents & Royalties	175,876.00	185,224.50	161,193.34	142,990.00	151,140.00
Special Assessments	2,796,420.00	2,871,575.17	2,740,856.32	2,890,000.00	2,979,969.00
Donations	4,557.00	24,261.98	18,124.05	4,055.00	4,615.00
Sales	28,185.59	30,146.80	309,828.18	9,000.00	21,000.00
Miscellaneous	808,404.34	1,007,787.48	1,243,924.41	674,479.00	648,908.00
Total Revenues Generated	34,844,150.01	33,931,310.53	36,038,905.89	45,214,321.00	37,980,735.00
Less 5% Adopted	-	-	-	(1,438,905.00)	(1,414,999.00)
Transfers	1,389,546.43	1,190,048.59	647,141.63	2,813,821.00	1,090,216.00
Debt Proceeds	4,530,000.00	-	-	-	742,500.00
Cash Forward	-	-	-	14,128,354.00	16,814,761.00
TOTAL REVENUES	40,763,696.44	35,121,359.12	36,686,047.52	60,717,591.00	55,213,213.00





HARDEE COUNTY TOTAL EXPENDITURES FOR FISCAL YEAR 19-20					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
General Government Services	5,801,355.79	6,252,574	6,202,099	6,720,758	7,021,472
Public Safety	14,573,798.42	16,254,042	16,126,308	17,049,208	19,430,702
Physical Environment	4,309,384.97	4,292,190	4,728,897	7,853,418	7,341,281
Transportation	4,520,599.96	4,284,930	5,001,828	14,076,291	6,564,505
Economic Environment	1,260,627.55	697,676	537,664	449,853	904,349
Human Services	1,054,272.56	1,130,647	1,396,281	1,257,219	1,459,444
Culture & Recreational	1,557,943.56	1,222,320	1,198,511	1,258,964	1,532,103
Courts	466,786.76	536,315	510,388	970,144	976,993
Operating Expenditures	33,544,769.57	34,670,694.36	35,701,975.97	49,635,855.00	45,230,849.00
Transfers Out	1,389,608.25	2,560,267	645,942	2,813,821	1,090,216
Debt	3,254,714	568,975	490,726	586,499	670,016
Contingencies	-	-	-	1,151,064	1,092,572
Restricted Reserves	-	-	-	2,597,232	4,499,502
Fund Balance	-	-	-	3,933,120	2,630,058
TOTAL EXPENDITURES	38,189,092.26	37,799,936.00	36,838,643.54	60,717,591.00	55,213,213.00



General Government Services include: City CRA's, Clerk of Courts, Property Appraiser, Supervisor of Elections, Tax Collector, BOCC, County Manager, Facilities Management, Human Resources, ITS, Legal Services, Office of Budget and Finance, Office of Community Development, Planning & Development and Purchasing.

Public Safety includes: Animal Friend Grant, Buildings & Inspections, COPS Grant, Detention Facilities, Emergency Management, Emergency Medical Services, Fire Control, JAG Grant, Medical Examiner, SCAAP Grant and Sheriff.

Physical Environment includes: County Extension, Housing Grants, Mining, Soil Conservation, Solid Waste Management, Vandolah Utilities and Wauchula Hills Utilities.

Transportation includes: Fleet Maintenance, Road and Bridge Capital Improvements, Road and Bridge Maintenance.

Economic Environment includes: Drug Prevention Grant, Mosquito Control Grant and Veterans Services.

Human Services include: Animal Control, Indigent Burials, Mandated HCRA and Medicaid allocations, Non-profit allocations and Transportation for disadvantaged.

Culture & Recreation include: Hardee Lakes Park, Library, Parks and Recreation, Pioneer Park, Pioneer Park Days, Pioneer Park Fourth Celebration, Recreation Complex and Wildlife Refuge.

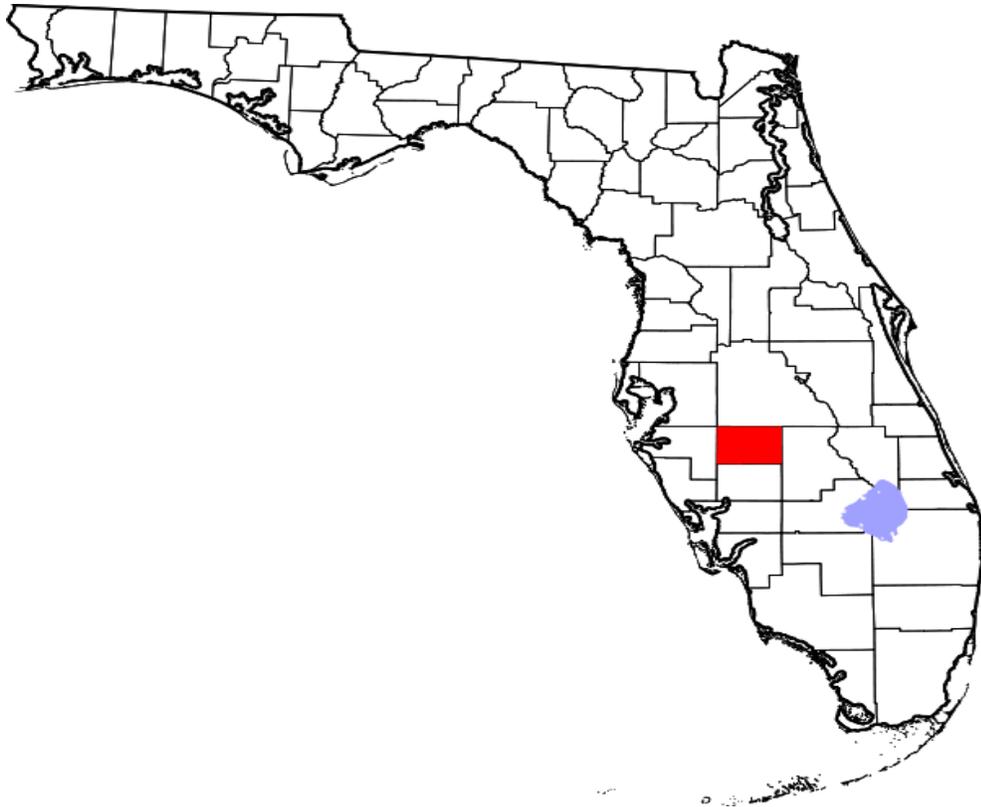
Courts include: County Probation, Courthouse Security, Courthouse Facility, and Court Systems ITS Services.



GENERAL INFORMATION

COUNTY 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. According to the website "Population US" Hardee County's estimated population for 2019 is 27,812.



FIVE-MEMBER COMMISSION

An elected five-member Commission guides Hardee County as a political subdivision of the State of Florida. The Commissioners are elected at large but represent a district as shown on the next page. 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 attorney services.



Colon Lambert
District I



Mike Thompson, Chairman
District V



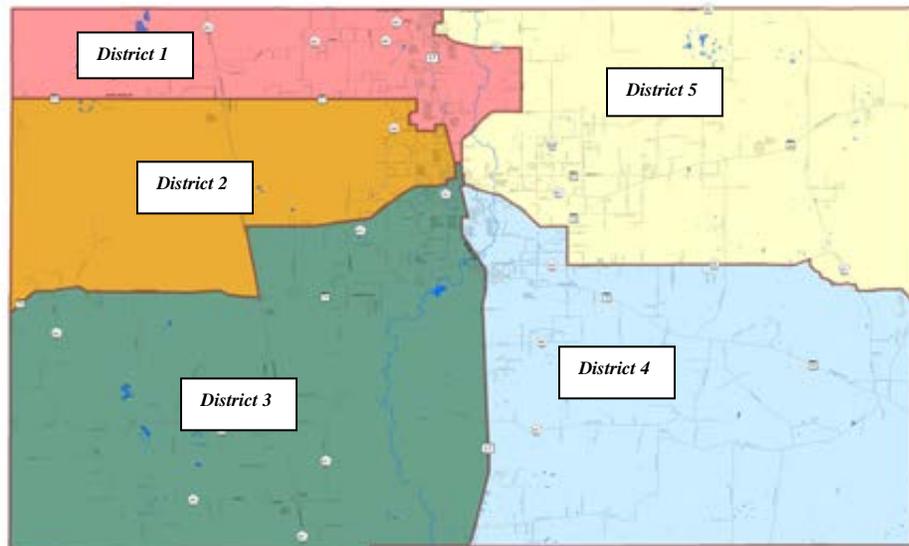
Rick Knight
District III



Russell Melendy
District IV

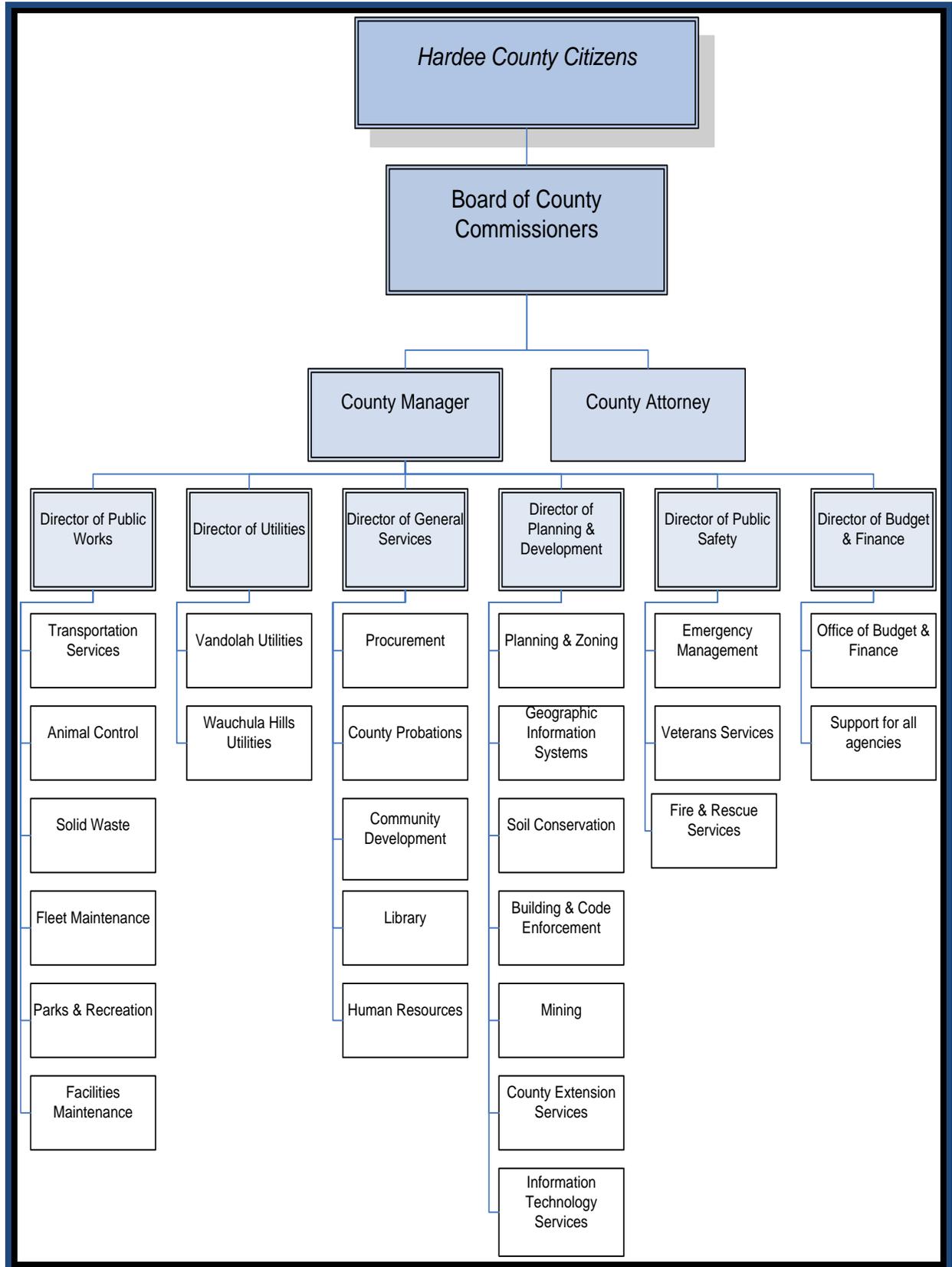


Noey Flores
District II





HARDEE COUNTY ORGANIZATIONAL CHART





CITIZEN IMPACT ITEMS

CRA's This acronym stands for the Community Redevelopment Act and refers to a public entity created by a local government to implement the community redevelopment activities outlined by state rules. In our County, CRA's are established by local municipalities and make final decisions on actions of expenditures within the CRA area. It is funded by the increase in assessed property values over time. This basically means that property value and the assessments generated by the County through Ad Valorem dollars are frozen at the time a CRA is established. Any increase in Ad Valorem Taxes in the designated area is owed to the municipality each year thereafter. The City of Wauchula has two CRA's that have grown to an approximate value of \$445,000 in ad valorem taxes annually and the City of Bowling Green has implemented a CRA with a current value of \$29,000 in ad valorem taxes annually.

HURRICANE IRMA

Hurricane Irma hit our county in the 2017 fiscal year. It made landfall on September 10, 2017 with Category 2 hurricane force winds. The catastrophic storm resulted in wind damage, flooding and power outages. FEMA required all damages to be inventoried and submitted by December, 2017. Recovery efforts in the county were completed by the end of June, 2018. During Fiscal Year 17-18 the County worked with federal agencies to determine and verify cost of 3,008,154. The cost was submitted to the State agency for final audit and approval of payment. At the end of fiscal year 18-19 the state had verified and obligated 2,966,322 and paid 1,335,147.

RESTHAVEN

Resthaven is an assisted living facility located in the Lemon Grove area of Hardee County. The facility offers hospice care, memory care, assisted living, and a resident enrichment program. The facility is a non-profit incorporated in 1983. It has a capacity of 32 beds with 22 current Hardee residents. Hardee County owns the building and rents the facility to Resthaven.

Structure problems were identified at Resthaven in the last fiscal year. The 2020 budget includes \$39,390 for improvement to the building and \$36,000 for improvement to infrastructure. In addition to \$46,500 cash contribution and \$59,466 operating expenses. Future capital improvement requests in the 2021 budget include \$40,000 for improvement to the building and in the 2022 budget include \$40,000 for improvement to building.

VISA, MASTER CARD ACCEPTED AT THE CLERK OF COURT

The Clerk of Court announced they will be able to accept Visa and MasterCard in payment of services rendered. It is hoped that other county offices will also be able to accept this form of payment in the near future, after the test program proves successful.



SPECIAL ASSESSMENTS

FIRE ASSESSMENT

See chart below for assessment fees for the period of October, 2019 through September, 2020. The residential rate shows a slight increase from last year:

<i>Fire Assessment Fees:</i>	
<u>Residential Property Use Categories</u>	<u>Rate per Dwelling Unit</u>
Residential	\$149.85
<u>Non-Residential Property Use Categories</u>	<u>Rate Per Square Foot</u>
Commercial	\$0.16
Industrial	\$0.09
Institutional	\$0.14

SOLID WASTE ASSESSMENT

The following chart shows the solid waste assessment fees for the period of October, 2019 through September, 2020. The rates have increased from last year.

<i>Solid Waste Assessment Fees:</i>	
<u>Residential Property Use Categories</u>	<u>Rate per Dwelling Unit</u>
Residential Collection	\$126.99
Residential Disposal	\$ 94.33
TOTAL	\$221.32



HARDEE COUNTY CALENDAR FOR FISCAL YEAR 2020

BUDGET DEVELOPMENT OVERVIEW

03/14/19 BUDGET KICK OFF OPENING REMARKS BY THE COUNTY MANAGER, PROVIDE TRAINING TO DEPARTMENT HEADS AND STAFF, SHAREPORTAL OPEN FOR EDITING				
03/22/19— 05/10/19 DEPARTMENTAL BUDGET REQUEST SUBMITTED TO BUDGET OFFICE				
03/22/19	3/29/19	04/12/19	04/26/19	05/10/19
REVENUE AND RATE CHANGES BUDGET DUE	PERSONNEL SERVICES BUDGET DUE	OPERATING BUDGET DUE	CAPITAL BUDGET DUE	MISSION STATEMENT, GOALS & OBJECTIVES. PROGRAMS & SERVICES DUE
05/03/19 PROJECTED 18-19 EXPENSES DUE INFORMATION USED TO DEVELOP AN ESTIMATE FOR CASH FORWARD IN EACH FUND				
03/23/19 — 06/30/19 BUDGET DEPARTMENT REVIEWS DEPARTMENT REQUESTS, GATHER FURTHER EXPLANATIONS, COMBINE DEPARTMENT SHEETS INTO CONSOLIDATED COUNTY BUDGET, BUDGET ANALYSIS BY DIRECTOR OF FINANCE				
05/20/19 — 06/30/19 COUNTY MANAGER REVIEWS DRAFT OF CONSOLIDATED BUDGET, BUDGET ANALYSIS WITH DEPARTMENT HEADS, BUDGET ANALYSIS WITH DIRECTOR OF FINANCE				
06/30/19 DRAFT BUDGET COMPLETE				
07/12/19 SUBMIT PRELIMINARY BALANCED BUDGET WORKBOOK TO BOCC, PRESS, AND ACCOUNTING				
07/15/19— 07/17/19 BUDGET WORKSHOPS WITH BOCC, PRESENTATION OF PRELIMINARY BALANCED BUDGET, DISCUSSION, SET MILLAGE RATE TO ADVERTISE ON TRIM NOTICES				
8/2/19 PROPOSED MILLAGE RATE DUE TO PROPERTY APPRAISER				
BETWEEN 08/02/19 — 09/03/19 PROPERTY APPRAISER SENDS TRIM NOTICES WHICH ADVERTISE THE TENTATIVE BUDGET HEARING AND TENTATIVE MILLAGE RATES.				
09/10/19 TENTATIVE BUDGET HEARING				
09/16/19 SEND FINAL MILLAGE RATE AND BUDGET AD TO PAPER FOR 09/19/19 EDITION				
09/24/19 FINAL BUDGET HEARING ADOPTING FINAL MILLAGE RATE AND FINAL BUDGET				
10/01/19 NEW BUDGET YEAR BEGINS FY 10/01/19—09/30/20				



HARDEE COUNTY CALENDAR FOR FISCAL YEAR 2020

BUDGET DEVELOPMENT BY TASK

DEPARTMENT BUDGET PROCESS

Budget Kick-off	03/14/19
Revenues Due from Departments	03/22/19
Personnel Services Due from Departments	03/29/19
Operating Expenses Due from Departments	04/12/19
Capital Expenses Due from Departments	04/26/19
Projections for FY17-18 Due from Departments	05/06/19
Mission, Goals & Objectives, Programs & Services Due	05/10/19
County Manager Review	05/20/19-06/30/19
Draft Budget Complete	06/30/19

BOCC TRIM CALENDAR

Property Values due from Property Appraiser	07/01/19
Tentative Budget due to BoCC	07/12/19
Budget Workshop	07/15/19 – 07/17/19
Proposed Millage due back to Property Appraiser	08/02/19
Property Appraiser advertises on TRIM Notice	08/02/19 – 09/03/19
Tentative Hearing to set millage rate and adopt budget	09/10/19
Advertise Final Hearing	09/16/19
Final Hearing to set millage rate and adopt budget	09/24/19
Final millage and budget due back to Property Appraiser, Tax Collector and DOR	09/27/19
DOR (Department of Revenue) certification of TRIM compliance	10/15/19

MISCELLANEOUS BUDGET PROCESSES

Notice to Non-profits to submit budget request go out	04/01/19
Notice to Court Systems to submit budget request go out	04/01/19
Notice to Human Services to submit budget request go out	04/01/19
Budget request due back to OMB	04/15/19
Notice of Awarded amounts go out	09/30/19
Special Assessment exemption applications go out	05/01/19
Special Assessment Applications due back to OMB	05/31/19
Special Assessment Notice of Approval/Denial go out	06/15/19



HARDEE COUNTY CALENDAR FOR FISCAL YEAR 2020

BUDGET DEVELOPMENT BY TASK

(CONTINUED)

ANNUAL RATE RESOLUTION

Notice to Directors to review departmental rates	02/28/19
Directors prepare comparison of adjacent/similar size county rates	03/01/19 – 03/22/19
OMB prepares revenue/expense ratio	03/01/19 – 03/22/19
Changes in rates due back to OMB	03/22/19
Present rate changes to BoCC	07/15/19 – 07/17/19
BoCC adopts final rate resolution	09/10/19

SPECIAL ASSESSMENTS

Notice to Directors to review assessment rates	02/28/19
Received Preliminary Tax Roll from consultant	08/02/19
Directors to provide recommendations to OMB	03/28/19
Review assessments with BoCC and set tentative rate	07/15/19 – 07/17/19
Give printers draft of tentative rates to PA to advertise in TRIM Notices	08/02/19
Tentative Hearing to set rate and adopt tentative tax roll by resolution	09/10/19
Advertise Final Hearing	09/16/19
Final Hearing to set final rate and adopt final tax roll by resolution	09/24/19
Final tax roll due back to Property Appraiser and Tax Collector	09/27/19

NEW BUDGET YEAR

Budget Year	10/01/19 – 09/30/20
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BUDGET PHILOSOPHY

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

BUDGET PROCESS

Fiscal Year – Hardee County's budget is based on a fiscal rather than a calendar year. The fiscal year begins on October 1st and ends on September 30th. Fiscal year 2019-20 runs from October 1, 2019 through September 30, 2020.

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 budget 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 - comprised of revenues, transfers in, restricted and non-restricted cash forwards on one side; and expenditures, transfers out, contingencies, reserves and fund balances on the other side.

On the revenue side, revenues are those dollars that are expected to be generated within that fiscal year. This would include new revenues and also reimbursable grant dollars that carried over from prior year. Transfers in are dollars that are paid by one county fund to another county fund for services or goods provided within the county network. An example of this might be fleet maintenance services provided to the utilities department. Because fleet maintenance is funded by transportation dollars and those dollars are restricted to transportation use, it is expected that a non-transportation department would pay back fleet maintenance for any services performed. The last category is cash forward; this category is classified as either restricted or non-restricted. An example of restricted cash forward might be cash up front grants that carry forward into a new fiscal year and can only be expensed for a specific purpose. Non-restricted



cash forwards are those dollars left over at the end of a fiscal year less any outstanding encumbrances that are not restricted to a specific purpose.

On the expense side we have expenditures that are expected to be made within that fiscal year. Transfers out are dollars that are paid by one county fund to another county fund for services or goods provided within the county network. Contingencies are those dollars that may be needed for unexpected expenses throughout the year or for underestimated projects. Reserves are like savings accounts, often times it is necessary to prepare for a large expenditure by saving money back on an annual basis. Often times our county does not recognize this as a viable practice for major equipment or facility replacement, as it tends to be viewed as an unaffordable luxury. It has typically been the opinion of the Board to adjust taxes and pay as you go rather than establishing an annual contribution for future replacement. The final category is fund balance and it is an amount of cash that you would set aside to maintain the cash flow needs of each fund. Not all revenues come into the county on a regular or steady basis but there are regular and steady expenditures which make it necessary to have an adequate cash flow to support those expenses and to also support large reimbursable grants. It is not uncommon to incur expenses of over a million dollars in grant expenses and then wait thirty days or more to receive the reimbursement.

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 April. Workshops are held with the departments in May. 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. The adopted budget becomes effective and active on October 1st of each fiscal year.

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. This is known as the maximum millage rate. Historically, Hardee County has always passed a rate that requires only a majority vote.



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

Florida statutes provide 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 with the construction of the Bowling Green Fire Station and the new pavilion and restrooms at Hardee Lakes.

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 at 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.

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 2019 are \$103.8 million compared to prior years' loss of \$94.5 million dollars and a loss of tax revenues are estimated to be \$933,423 compared to prior years of \$840,965 based on the current millage rate of 8.9900.

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 \$702,583 in the current year and we project to receive around \$531,000 in 2019-2020.

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.

Inmate Medical Bills: It is mandated that the County pay inmate medical expenses. Inmate medical bills have shown a substantial increase over the past years. During 2010 – 2015, medical bills averaged \$211,408 per year. However, during 2016-2019, medical bills averaged \$438,303 per year. This represents a 105% increase. Given the velocity of the increase, and the variance of this expense, future predictability is unknown.

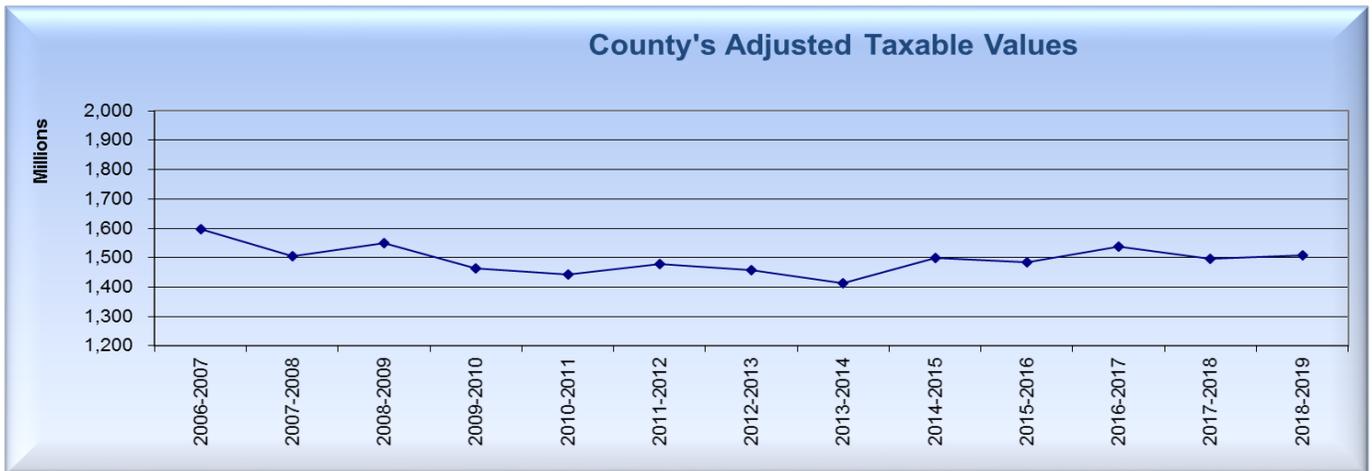
Medicaid: The State determined that changes in methodology for billing Counties for Medicaid were necessary. Prior methods were based on utilization and eligibility was reviewed and approved by Counties. The new methodology is based on the percentage of county residents enrolled in the Medicaid program. Senate Bill 1520, significantly shifted the amounts that Hardee County pays the State for Medicaid. Hardee County's payment is projected to increase from \$240,774 in fiscal year 12-13 to \$624,153 in FY 19-20 or an overall increase of 159%.

Economy: Local economy can be gauged by many different factors. The major factor that is reviewed is the final taxable values. Hardee County continues to see no equitable growth in its' tax base which has been the trend for more than ten years. The County received gross taxable

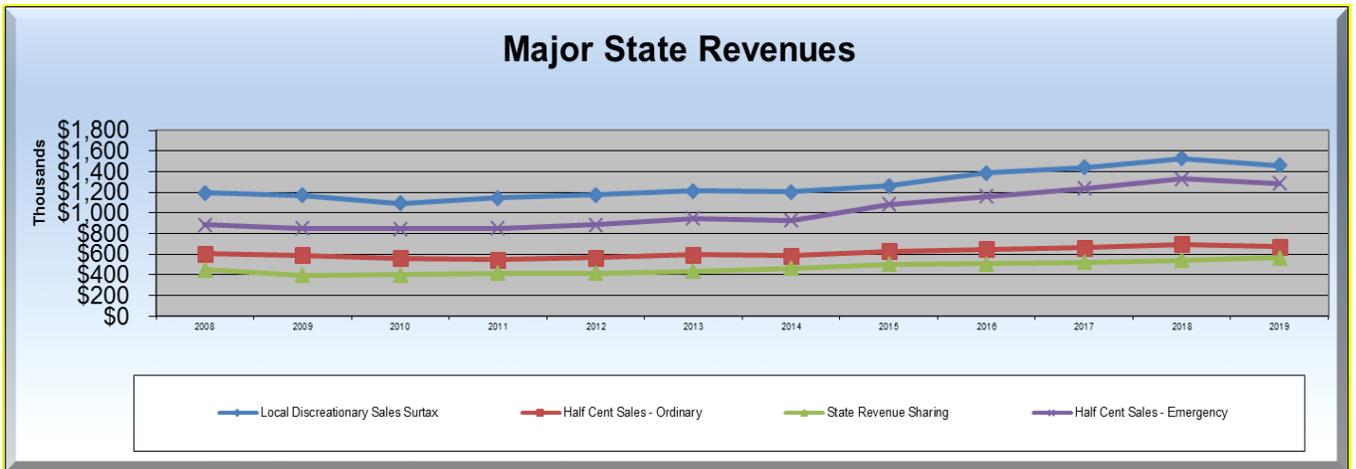


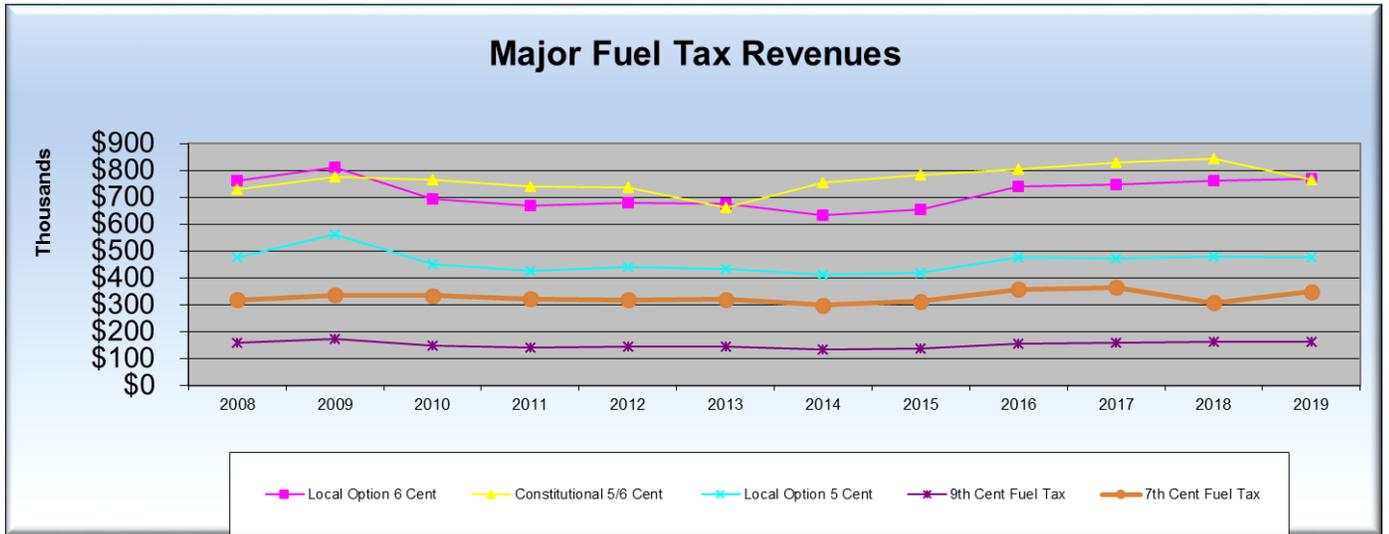
estimates that were slightly higher than prior year but on average we have experienced an average annual increase of less than 1% each year.

Hardee County has a unique tax base compared to other Florida counties. Hardee County has an unusually high tangible or personal property tax base – approximately 45%. While we did see an increase of \$8 million in new construction this past year the depreciation of tangible property was twice that amount. This means that we experienced a decrease in our taxable values that generate ad valorem dollars and that the same millage rate as prior year would generate less dollars. Prior year millage rate was 8.8991 and the millage rate necessary to generate the same dollars as prior year is 8.9900.



State revenues derived from sales taxes and fuel taxes also support the statement of a steady, slow growing economy. These revenues are an indication of consumer spending which has grown at a slow pace of 2.31% annually over the past ten years.





DEBT SERVICE:

Hardee County Debt Issuance Policy: Hardee County has no statutory or locally imposed legal debt limits established. 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. 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.

The following tables present the current debt schedule for Hardee County:

Solid Waste; Expansion and Equipment: In April, 2012 a loan in the amount of \$3.8 million was secured through the Florida Local Government Finance Program to construct a 5 acre expansion at the landfill. In June, 2016 the balance remaining on this note was refinanced and an additional \$1.5 million was secured to purchase needed machinery and equipment for the landfill. The current note calls for a principal payment annually of \$350,000 per year in addition to approximately \$101,000 in annual interest and dealer fees paid out monthly. The debt reduction is reflected in the Solid Waste Fund under Capital. The balance of the note going into the 2020 budget year is a little less than \$3.5 million. The note will come up for renewal in March, 2021. See the chart below for the payment schedule:



BEGINNING BALANCE	DATE MONTH/YEAR	PRINCIPAL PAYMENT	ENDING BALANCE
\$ 4,530,000	June 2016	\$ 00	\$ 4,530,000
\$ 4,530,000	March 2017	\$ 350,000	\$ 4,180,000
\$ 4,180,000	March 2018	\$ 350,000	\$ 3,830,000
\$ 3,830,000	March 2019	\$ 350,000	\$ 3,480,000
\$ 3,480,000	March 2020	\$ 350,000	\$ 3,130,000
\$ 3,130,000	March 2021	Renewal	

EMS, Fire Control and Sheriff's Office; Repeater System and Radios: In fiscal year 2018, EMS, Fire department and the Sheriff's office replaced the Repeater System and 800 MHz Radios. The amount financed through a lease purchase agreement was \$577,438. The budgeted debt payment associated with this purchase is divided between the Sheriff Department, Fire Control and Emergency Medical Services. See the chart below for the payment schedule.

BEGINNING BALANCE	DATE MONTH/YEAR	PRINCIPAL PAYMENT	ENDING BALANCE
\$ 577,437	12/15/2018	\$ 192,479	\$ 384,958
\$ 394,958	12/15/2019	\$ 192,479	\$ 192,479
\$ 192,479	12/15/2020	\$ 192,479	\$ 0.00

Transportation Trust; CNG Fueling Stations (TECO): The Board agreed to contribute \$100,000 towards a compressed natural gas fueling station for the County's fleet operations. Principal payments are due annually. There is no interest associated with this agreement. The last debt payment was budgeted in the Transportation Trust Road and Bridge Maintenance expenditures for \$20,000 in fiscal year 2019. See the chart below for the payment schedule:

BEGINNING BALANCE	DATE MONTH/YEAR	PRINCIPAL PAYMENT	ENDING BALANCE
\$ 100,000	September 2015	\$ 20,000	\$ 80,000
\$ 80,000	September 2016	\$ 20,000	\$ 60,000
\$ 60,000	September 2017	\$ 20,000	\$ 40,000
\$ 40,000	September 2018	\$ 20,000	\$ 20,000
\$ 20,000	September 2019	\$ 20,000	\$ 00

Emergency Medical Services - 2 Ambulances: The County began a lease to own of two ambulances in October, 2016 for a little under \$360,000. The budgeted debt payment associated with the ambulance purchase was \$123,053 in principal payments over a three year term. This debt was paid off in fiscal year 2018-19:



BEGINNING BALANCE	DATE MONTH/YEAR	PRINCIPAL PAYMENT	ENDING BALANCE
\$ 359,876.00	Sept. 2017	\$ 117,121.69	\$ 242,754.31
\$ 242,754.31	Sept. 2018	\$ 119,701.34	\$ 123,052.97
\$ 123,052.97	Sept. 2019	\$ 123,052.97	\$ 0.00

FUTURE BUDGET IMPACTS

Amendment 1 Additional Homestead Exemption: The state Legislature placed an increased homestead exemption on the November 2018 ballot. The proposed exemption would give eligible homeowners a third \$25,000 break, on the value of their home between \$100,000 and \$125,000. **The Amendment Failed.**

Constitutional Revision Commission (CRC): For the first time in 20 years the Constitutional Revision Commission convened to consider alterations to Florida’s Constitution. The proposed amendments appeared on the November 6, 2018 ballot for voter consideration. All the amendments passed except for Amendment 8. There have not been any apparent increases in the budget as a result of the amendments.

- Amendment 6: Rights of crime victims; mandatory judges retirement age raised Passed
- Amendment 7: First responder and military member survivor benefits increased; Public colleges and universities recognized. Passed
- Amendment 9: Prohibits offshore oil and gas drilling; Prohibits vaping in enclosed indoor workplaces. Passed
- Amendment 10: State and local government structure and operation Passed
- Amendment 11: Property rights; Criminal status recognition Passed
- Amendment 12: Lobbying and abuse of office by public officers. Passed
- Amendment 13: Ends dog racing. Passed

Amendment 8: School board term limits and duties; Public schools supervision Removed from the ballot

Home Rule: The assault on home rule continued during the 2019 Legislative Session. Bills filed this year, if passed, could result in millions of dollars in revenue loss to cities, counties and special districts annually; could preempt counties from regulating businesses in any way; could preempt counties from regulating short term rentals; and could preempt counties from regulating small cell phone facility placement thus allowing for-profit telecom giants a break on locally tax funded infrastructure. While the outcome of this legislature is still unknown, if these bills are passed in the future, they could have a detrimental impact on our county’s budget.



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 48% of the adopted 2019-20 budget and supports the majority of general governmental services, as well as the budgets of the Constitutional Officers, including the Sheriff, Property Appraiser, Clerk of Courts, Tax Collector and Supervisor of Elections. This fund allows the County to account for all ad valorem dollars within one single fund.

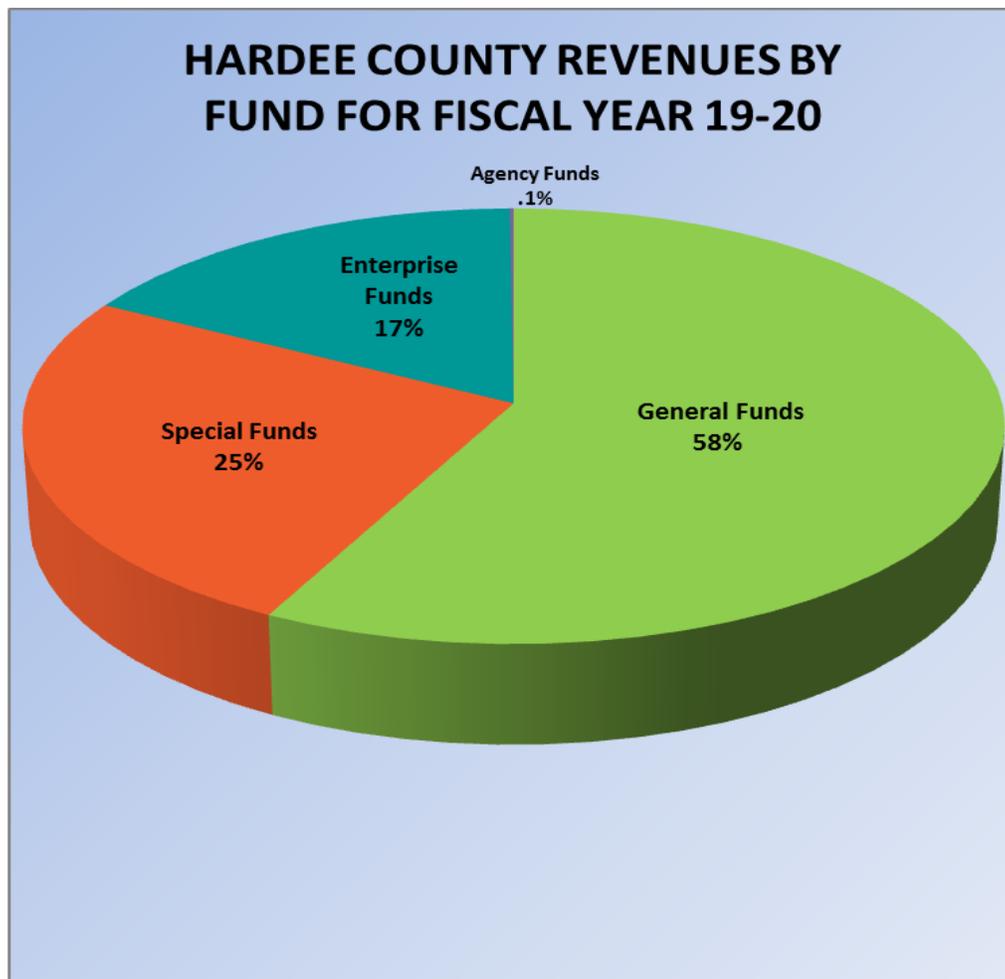
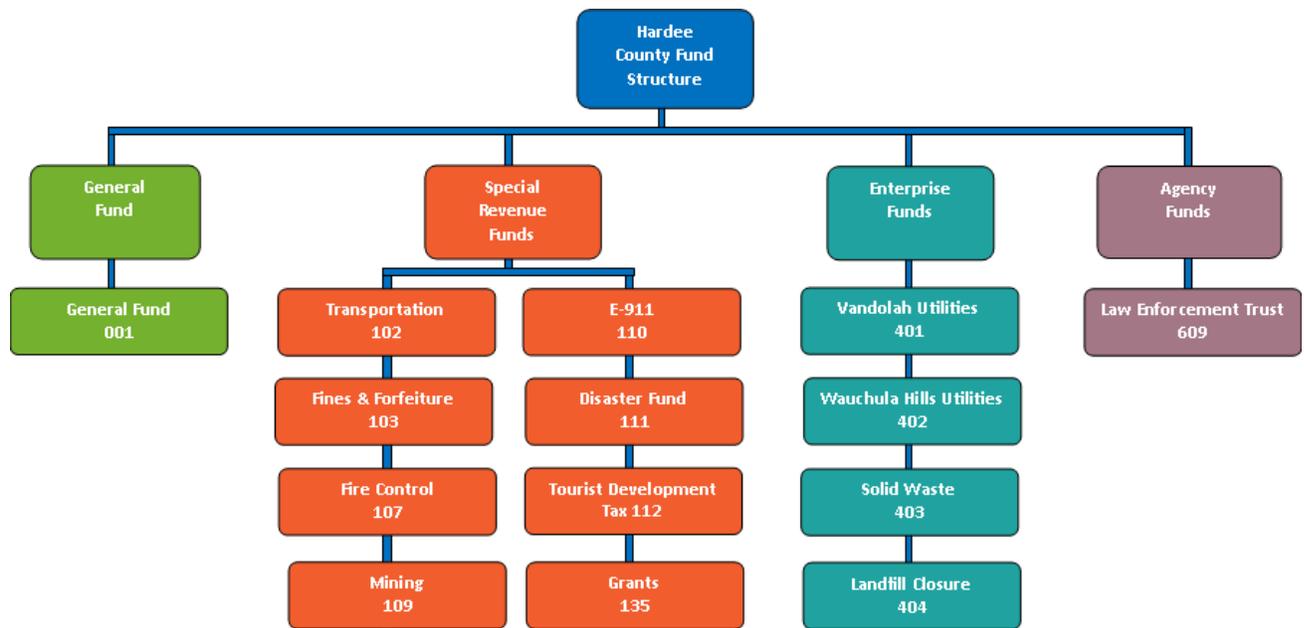
Special Revenue Funds – These funds are used to account for revenues that are restricted in their use by the State or BOCC and must be kept separate from other County revenues. These funds include Transportation Trust, Fine and Forfeiture, Fire Control, Mining, E-911, Tourist Development Tax, and Grants. At this time the only special events planned are the fireworks for the Independence Day Celebration. Therefore, the special events fund has been migrated into the general revenue fund. Although these funds are restricted, we do support some of these funds with ad valorem and unrestricted general fund dollars.

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.

Debt Service Fund – These funds are used to separately account for principal and interest payments. Currently the County does not have a Debt Service Fund. Please refer to the Debt Schedule presented on **page 21 and 22** in the General Government Information Section for further information regarding anticipated debt service.





HOW TO READ THIS DOCUMENT

In the following pages each fund will be discussed. 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 '18) and an adopted budget for the current year (labeled Adopted '19).

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.

FUND INFORMATION DOCUMENT OUTLINE

- I. FUND
 - A. Description
 - B. Revenues
 - C. Expenditures
 - 1. Departments
 - a. Department Mission
 - b. Goals & Objectives
 - c. Programs & Services
 - d. Budget
 - e. Full Time Positions
 - f. Explanations



GENERAL FUND

The General Fund accounts for 58% of the Board's adopted 2019-20 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 in are not considered "sources" of revenues generated. Cash Forwards are those dollars brought forward from the previous year and may or may not be restricted to on-going projects. Transfers on the Revenue side of a budget are those dollars transferred from another County Fund for reimbursement of general management services.

GENERAL FUND					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Ad Valorem Taxes	13,256,554.54	13,317,783.61	13,414,297.02	14,299,951.00	14,591,124.00
General Gov. Taxes	1,447,157.71	1,509,219.16	1,642,256.28	1,371,670.00	1,438,771.00
Licenses Permits & Fees	325,629.48	394,559.99	531,226.98	188,750.00	217,600.00
Federal Grants	-	-	-		
State Grants	90,482.00	57,663.00	176,791.00	54,861.00	40,000.00
State Shared Revenues	3,518,365.30	3,637,882.24	4,036,500.75	3,717,517.00	3,885,836.00
Charges for Services	1,351,178.62	831,666.52	1,498,323.05	983,535.00	990,394.00
Fines	4,637.93	5,285.26	4,316.59	3,840.00	2,462.00
Interest	24,147.25	45,386.63	63,156.58	21,720.00	58,500.00
Rents & Royalties	151,876.00	161,224.50	155,060.01	142,990.00	151,140.00
Sales	2,600.00	1,911.00	264,405.66	-	-
Donations	4,557.00	24,261.98	18,124.05	4,055.00	4,615.00
Miscellaneous	620,580.05	837,554.25	559,047.56	543,140.00	462,075.00
Total Revenues Generated	20,797,765.88	20,824,398.14	22,363,505.53	21,332,029.00	21,842,517.00
Less 5%				(1,000,000.00)	(1,000,000.00)
Transfers	357,186.60	371,338.54	272,373.03	2,025,119.00	391,860.00
Debt Proceeds					182,500.00
Cash Forward				4,046,102.00	4,870,352.00
TOTAL REVENUES	21,154,952.48	21,195,736.68	22,635,878.56	26,403,250.00	26,287,229.00



Expenditures

General Governmental Services expenditures under the General Fund 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. This division accounts for 28% of the total General Fund Expenditures.

Public Safety includes the Sheriff’s budget, Buildings & Inspections, Emergency Management, Emergency Medical Service and Fire Control; and accounts for 60% 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.

GENERAL FUND					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
General Government Services	5,801,355.79	6,243,900.34	6,182,941.25	6,686,983.00	7,021,472.00
Public Safety	12,099,525.94	13,315,531.68	13,251,849.83	14,003,015.00	14,931,325.00
Physical Environment	216,495.73	196,372.45	205,167.39	202,288.00	207,015.00
Economic Environment	174,262.86	125,383.16	25,711.06	27,134.00	28,465.00
Human Services	885,009.55	945,734.45	1,229,103.14	1,090,930.00	1,226,343.00
Culture & Recreational	1,032,988.70	1,118,409.11	1,125,045.31	1,222,164.00	1,372,103.00
Operating Expenditures	20,209,638.57	21,945,331.19	22,019,817.98	23,232,514.00	24,786,723.00
Transfers Out	867,298.00	2,005,358.00	232,610.00	633,815.00	552,833.00
Debt		126,498.46	-	126,499.00	
Contingencies				200,000.00	200,000.00
Restricted Reserves					
Fund Balance				2,210,422.00	747673
TOTAL EXPENDITURES	21,076,936.57	24,077,187.65	22,252,427.98	26,403,250.00	26,287,229.00

GENERAL FUND DEPARTMENTS

County Commissioners	Planning and Development	County Extension
County Manager	Information Technology Services (ITS)	Veterans Services
Constitutional Officers	Facilities Management	Animal Control
Legal Services	Sheriff & Jail	Human Services
Human Resources	Buildings and Inspections	Library
Purchasing	Emergency Management	Parks and Recreation
Office of Community Development	Emergency Medical Services (EMS)	GF Miscellaneous
Office of Management and Budget	Soil Conservation	



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

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

Budget

BOARD OF COUNTY COMMISSIONERS					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Personnel Services	287,547.65	294,822.62	300,495.60	319,410.00	335,984.00
Operating	47,086.14	48,814.60	33,464.90	38,741.00	39,250.00
Capital	-	-	-	-	-
Total Budget	334,633.79	343,637.22	333,960.50	358,151.00	375,234.00
Number of FTE's	5	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 improvement of the County and the welfare of its residents.
- ◆ Provide in a timely manner to the Board, or individual members thereof, upon request, data or information concerning County government and to provide advice and 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, review the department’s administration and operations and make recommendations pertaining thereto for reorganization by the Board.

Budget

COUNTY MANAGER					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Personnel Services	227,425.93	238,674.69	239,145.55	254,689.00	304,131.00
Operating	17,446.17	19,527.65	20,176.39	15,754.00	20,328.00
Capital		-	-	-	
Total Budget	244,872.10	258,202.34	259,321.94	270,443.00	324,459.00
Number of FTE’s	2	2	2	2	2



CONSTITUTIONAL OFFICERS

Constitutional Officers 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 detailed justification for their budget request. Their budgets include the cost of Personnel Services, Operating and Capital Expenditures. For more information regarding detailed budget for Constitutional Officers you should contact the following:

- | | |
|-------------------------|---|
| Clerk of Courts | Vickie Rogers
417 West Main Street
Wauchula, FL 33873
863-773-6932
v.rogers@hardeeclerk.com |
| Property Appraiser | Kathy L. Crawford
110 West Oak Street, Suite 103
Wauchula, FL 33873
863-773-2196
k.crawford@hardeepa.com |
| Tax Collector | Jacki Johnson
110 West Oak Street, Suite 102
Wauchula, FL 33873
863-773-9144
j.johnson@hardeetc.com |
| Supervisor of Elections | Diane Smith
311 North 6 th Avenue
Wauchula, FL 33873
863-773-6061
hardeesoe@yahoo.com |

Budget

OTHER CONSTITUTIONAL OFFICERS					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Clerk of Courts	513,600.00	537,100.00	551,890.00	592,290.00	639,240.00
Property Appraiser	568,044.80	738,155.72	728,322.69	811,577.00	788,551.00
Tax Collector	496,024.30	492,690.22	489,947.80	516,600.00	600,000.00
Supervisor of Elections	358,150.92	380,061.00	417,429.00	419,194.00	480,785.00
Total Budget	1,935,820.02	2,148,006.94	2,187,589.49	2,339,661.00	2,508,576.00



LEGAL SERVICES

Legal Services are currently provided by Kenneth B. Evers excluding labor attorney fees and other legal fees. These fees are estimated and based on an hourly rate.

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

LEGAL SERVICES					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
County Attorney	42,708.35	23,332.45	16,928.59	30,000.00	25,000.00
Code Enforcement	-	-	-	-	-
Labor Attorney	5,294.35	9,299.70	11,005.21	10,000.00	2,000.00
Other Legal Services	3,417.25	3,175.50	4,727.17	5,000.00	5,000.00
Total Budget	51,419.95	35,807.65	32,660.97	45,000.00	32,000.00





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

- ◆ Address employee issues as soon as they surface
- ◆ Minimize workplace injuries
- ◆ Strengthening the employer-employee relationship
- ◆ Develop and improve employee incentive programs
- ◆ Utilize wellness dollars for preventative health care

Programs and Services

Job Postings - Provide job postings for available positions to the community

Job Applicants - Accept, process and interview qualified applicants for employment

Payroll - Process bi-weekly payroll for distribution to employees

Payroll Deductions - Balance and process payroll deductions for payment

Insurance Deductions - Process insurance deductions for Clerk, Supervisor of Elections, Property Appraiser and Tax Collector

Safety Training - Provide safety and educational training for County staff



Employee Benefits - Review and recommend benefits for County staff

Insurance Claims - Proactive in investigating and filing all insurance claims

Human Resource Questions - Assist all County offices in all Human Resource matters

Health Insurance Committee - Conduct Health Insurance Committee meetings to manage Health Care

Union - Conduct Union negotiations

Budget

HUMAN RESOURCES					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Personnel Services	119,348.80	123,790.81	158,063.84	181,810.00	185,474.00
Operating	2,555.27	3,938.38	4,036.63	6,326.00	4,946.00
Capital	-	-	-	-	-
Total Budget	121,904.07	127,729.19	162,100.47	188,136.00	190,420.00
Number of FTE's	2	2	2.7	3	3

Variance Explanation

Variance in Personal Services is due to redistributed employee percentages between the Human Resources Department and Pioneer Park Days.





PROCUREMENT



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, and maintaining fair and ethical competition among suppliers.

Goals and Objectives

- ◆ Comply with the comprehensive federal, state and county procurement contracting laws which govern expenditure of public funds.
- ◆ 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 while still obtaining maximum value for dollars spent.
- ◆ Manage the procurement process and supply base efficiently and effectively.



- ◆ Provide timely responsive support to departments.
- ◆ Monitor vendor performance to ensure accountability.

Programs and Services

Purchase Card - Administer Bank of America credit card program for small dollar purchases

Purchase Orders - Process requisitions for goods and services, obtain the best value through life-cycle cost and issue purchase orders

Receiving - Receive delivery of items, match receipt records to purchase orders and invoice to ensure accuracy and forward invoice to accounting

Returns - Process return shipments for unacceptable items

Inventory - Store/distribute commonly used items for repeat and continuing use by all departments. Evaluate inventory and add/delete items as necessary from stock. Prepare reports on stockroom items issued to individual departments for accounting to distribute charges

Procurement - Issue and administer Invitations to Bid, Request for Proposals and Request for Quotes for goods and services in excess of \$25,000. Maintain Bidder's list for vendors interested in bidding on County projects.

Fuel - Administer fuel program by ordering, receiving and distributing fuel for County vehicles and equipment. Issue reports to apply costs for fuel to user departments. Prepare monthly fuel report for Department of Revenue to obtain refund for taxes paid to vendors.

Petty Cash – Process all small (<\$20) transactions for reimbursement. Maintain and balance cash drawer as well as process reports to apply costs to user departments through ADG.

County Cellular Phone – Process all cellular phone requests/approvals either through HR for stipend or through IT for County owned cellular device/service.

Courier Service – Provide courier services to all County Departments and agencies.



Budget

PROCUREMENT					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Personnel Services	174,211.17	183,868.97	168,830.47	183,006.00	191,718.00
Operating	3,837.90	5,944.50	5,278.73	6,459.00	9,245.00
Capital	-	-	-	-	-
Total Budget	178,049.07	189,813.47	174,109.20	189,465.00	200,963.00
Number of FTE's	3.38	3.38	3.38	3.38	3.38



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

- ◆ Coordinate, monitor, and maintain a centralized database of all grants and grant projects. Assist departments, elected officials, partner organizations, and grant consultants in the acquisition, implementation and administration of grant programs.
- ◆ Generate sustainable revenues by continuing 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 to research and apply for grants 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, Health Department, Fair Board, and Drug Free Hardee.

Programs and Services

Home Ownership – Provide down payment and closing cost assistance for low to moderate income first time home buyers through SHIP. Provide credit counseling to first-time homebuyer applicants and recommend on-line HUD approved homebuyer education to prospective purchase assistance recipients. Revenue is based at 10% of the grant award.

Housing – Provide rehabilitation services to improve the health, safety and well-being of special needs, elderly, and low-income families through SHIP. Revenue is based on 10% of the grant award.



Deferred Payment Loans - Monitor compliance of active deferred payment loan agreements until satisfaction.

Drug Free Communities Grant - Act as fiscal agent for the Drug Free Communities grant and continue the public-private partnership with Drug Free Hardee by providing in-kind match to promote sustainability for the program.

Fair Housing - Provide fair housing information to Hardee County citizens.

Grants - Administer grants and legislative appropriation programs in accordance with the BOCC’s direction for our community.

Hardee County Cattleman’s Arena - Administer appropriation grant in partnership with the Hardee County Fair Board to enhance facilities at the Hardee County Cattleman’s Arena and thus promote Hardee County Fair, our youth and young at heart.

Hardee County Sheriff’s Office Grants - Administer Hardee County Sheriff’s office grants in accordance with the BOCC’s and Sheriff’s direction in support of public safety for our community.

Mosquito Control - Administer mosquito control grant through partnership with the Hardee County Health Department in accordance with the BOCC’s direction promoting public safety.

Management and Compliance - Continue budget management and regulatory compliance reporting from local, State and Federal levels in regards to awarded grants.

Budget

OFFICE OF COMMUNITY DEVELOPMENT					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Personnel Services	179,522.39	256,956.68	253,203.03	285,470.00	234,320.00
Operating	6,560.44	10,778.95	4,816.32	8,813.00	9,293.00
Capital	-	-	-	-	-
Total Budget	186,082.83	267,735.63	258,019.35	294,283.00	243,613.00
Number of FTE’s	3.8	4.2	4.42	4.46	3.39

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, reduce general revenue’s portion. There are 5 full time employees; however, salaries are assigned proportionately to grant funds.



OFFICE OF MANAGEMENT AND BUDGET



Mission Statement

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

Goals and Objectives

- ◆ To continuously improve the budget document and ensure that it demonstrates accountability for government spending and provides quality educational information to the general public. Work towards a state certification in award winning public budget documents.
- ◆ Assist departments with setting clear measurable goals aligned to achieving better outcomes. This will allow the County to reinforce priorities, motivate action and illuminate the paths to improvement.
- ◆ As a County support department: to consistently maintain a high-quality interaction with all County Departments and Commissioners, to provide well designed and efficient budget services.
- ◆ To develop written cash receipting procedures for each applicable department that will be consistent with policies
- ◆ Develop a better method of indigent verification for HCRA and special assessment exemptions



- ◆ To continue to develop routine methods for monthly budget analysis and forecasting

Programs and Services

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.

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 to verify indigent status to residents requesting funding from HCRA (Health Care Responsibility Act). Further this department reviews and provides authorization for inmate health care.

Budget

OFFICE OF MANAGEMENT AND BUDGET					
<i>Classification</i>	<i>Actual FY16</i>	<i>Actual FY17</i>	<i>Actual FY18</i>	<i>Adopted FY19</i>	<i>Adopted FY20</i>
Personnel Services	186,259.12	191,527.02	192,020.01	193,634.00	201,074.00
Operating	131,510.05	144,641.32	131,778.76	141,197.00	140,811.00
Total Budget	317,769.17	336,168.34	323,798.77	334,831.00	341,885.00
Number of FTE’s	3	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 and Services

Comprehensive Plan - Maintenance of the Hardee County Comprehensive Plan

Site Development Activities - Coordinate and review site development activities

State Laws - Compliance with state law and changes to state law

Unified Land Development Code - Locally and Applicant initiated amendments to the Hardee County ULDC

Local Planning Agency - Review, recording, and recommendation of amendments to the Local Planning Agency and Board of County Commissioners

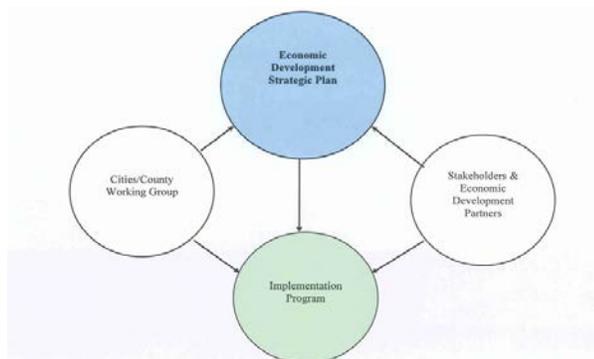
Intergovernmental Coordination – Coordination between Hardee County and state, regional, and local agencies

Special Investigations - Conduct special studies and investigations as necessary to support County activities

Budget

PLANNING AND DEVELOPMENT					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Personnel Services	170,705.79	178,020.84	177,581.60	187,912.00	188,346.00
Operating	16,058.88	22,269.43	11,771.98	18,551.00	19,546.00
Capital	-	-	8,498.13	-	-
Total Budget	186,764.67	200,290.27	197,851.71	206,463.00	207,892.00
Number of FTE's	2	2	2	2	2

Draft Strategic Planning Process





INFORMATION AND TECHNOLOGY SERVICES (ITS)



Mission Statement

The purpose of the ITS/GIS Department is to provide client access to network and internet resources to create a more efficient and productive work force. The purpose of the GIS department is to provide mapping resources to the community at large; providing the ability to view, question, interpret, and visualize relationships; analyze patterns, and anticipate trends.

Goals and Objectives

ITS

- ◆ Dedicated fiber optic cable installation to Public Works
- ◆ Dedicated fiber optic cable installation to City of Wauchula
- ◆ Citrix Hypervisor upgrade and expansion
- ◆ Migrate critical systems to newer hardware and software
- ◆ Further expand server virtualization to reduce operating costs and improve reliability
- ◆ Expand our storage capability to allow for future growth
- ◆ Continue the documentation and inventory of our infrastructure to aid in troubleshooting and planning
- ◆ Ongoing PC replacement to reduce the number running unsupported operating systems
- ◆ Expand the use of shared folders once the new storage is online



GIS

- ◆ Build a framework of fundamental geographic data elements for use in a multi-participant community
- ◆ Coordinate all GIS activities and data concerning Hardee County and to ensure that geographic information related services are delivered effectively and in a timely manner
- ◆ Make geographic and related information available to citizens while protecting county investments in data development
- ◆ Empower County employees and citizens by providing appropriate tools for retrieval and analysis of spatial data
- ◆ Foster data sharing partnerships with both governmental and private sector entities to facilitate the County's involvement in economic development, environmental conservation, public safety, land use and infrastructure initiatives
- ◆ Provide spatial data analysis
- ◆ Develop and maintain land use and zoning spatial datasets
- ◆ Provide mapping support/map publishing
- ◆ Develop and maintain Hardee County's Internet Mapping Web Sites
- ◆ Provide county departments with the data , tools, and training to leverage the county investment in a community GIS – objective encourages departments to maintain geographic information within their thematic disciplines
- ◆ Provide county geographic information to citizens via the Internet and the World Wide Web while protecting citizens' rights to privacy through the establishment of responsible data access policies which will adhere to Federal and State laws and local ordinances with respect to data development and maintenance cost recovery
- ◆ Facilitate information exchange between the county, its citizens, business and other organizations through the establishment of policies and technical standards for the submittal, collection, maintenance, and dissemination of geographical information

Programs and Services

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.

City of Wauchula – Through a contract agreement with the City of Wauchula, the County provides IT services to the municipality.



Budget

INFORMATION AND TECHNOLOGY SYSTEMS					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Personnel Services	195,322.14	185,961.50	204,805.24	220,145.00	221,652.00
Operating	73,006.72	65,385.51	85,375.46	79,829.00	90,799.00
Capital	21,651.57	7,718.95	1,015.72	31,000.00	33,100.00
Total Budget	289,980.43	259,065.96	291,196.42	330,974.00	345,551.00
Number of FTE's	3	3	3	3	3



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 and Services

Maintenance – Maintain County buildings, Provide all grounds maintenance for the County facilities, Provide custodial services

Environment Control – Provide indoor air quality, heating, ventilation, and air conditioning

Systems – Check and repair electrical, plumbing, and alarms

Workspace – Address furniture and workspace issues

Budget

FACILITY MAINTENANCE					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Personnel Services	720,464.15	717,535.17	720,267.96	795,667.00	820,779.00
Operating	326,471.86	326,305.09	293,914.45	330,781.00	334,356.00
Capital	43,495.21	132,430.27	1,964.36	-	44,480.00
Total Budget	1,090,431.22	1,176,270.53	1,016,146.77	1,126,448.00	1,199,615.00
Number of FTE's	15	15	15	15	15



SHERIFF’S OFFICE



The Sheriff’s Allocation is a request for funding from a Constitutional Officer through the Board of County Commissioners. The Sheriff (just as the other Constitutional Officers listed on [page 32](#)) is independent from the Board and maintains a separate account for their budget and expenditures. Their budget includes cost of Personal Services, Operating and Capital expenditures. For more information regarding the Sheriff’s detailed budget you should contact the following:

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

The Sheriff’s operating expenditures is a place holder for reimbursement type expenditures such as fuel.

Budget

SHERIFF'S EXPENDITURES					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Sheriff’s Allocation	8,897,426.00	9,536,422.00	9,699,946.00	10,221,011.00	10,874,511.00
Other Operating	11,037.61	1,592.83	7,990.71	14,000.00	14,000.00
Mis. Radar Capital	3,390.00		66,005.63		
Total Budget	8,911,853.61	9,538,014.83	9,773,942.34	10,235,011.00	10,888,511.00



DETENTION FACILITY

The County has an obligation to fund the detention facility or jail. The County takes care of any repairs or maintenance on the jail by assigning 1.5 full time positions to the upkeep of the facility. In addition, the County is responsible for any pre-existing medical conditions for inmates.

Budget

DETENTION FACILITY					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Personnel Services	103,412.22	106,978.84	69,135.81	111,650.00	70,122.00
Operating	739,395.75	867,387.86	697,458.96	718,560.00	777,510.00
Capital	33,849.08	14,625.61	9,829.00	-	25,000.00
Total Budget	876,657.05	988,992.31	776,423.77	830,210.00	872,632.00
Number of FTE's	2.5	2.5	2.5	2.5	1.5

Variance Explanation

One general maintenance mechanic was deleted from the budget in 2020.





BUILDING INSPECTIONS AND CODE ENFORCEMENT

Mission Statement

The Building and Code Enforcement Department’s mission is to protect the life, health, safety, and property of Hardee County’s residents, business owners and guests. We work to accomplish this by carefully examining all permit applications, plans, engineering, zoning information documentation, authorizations and product approvals. Once all required documentation is reviewed and approved, we inspect construction to ensure that permitted work is progressing in compliance with provisions of the Florida Building Code, National Electric Code, Florida Fire Prevention Code, Florida Statutes and the Hardee County Land Development Code.

Our Code Enforcement Department responds to walk-in over the counter inquires, telephone calls and emails by conducting research, investigations and providing follow-up work as required by the individual circumstances. While performing all of the above duties, we strive to provide technical and practical guidance to those who come to us seeking answers to their questions or concerns.

Goals and Objectives

- ◆ The goals and objectives of the Hardee County Building Department are to ensure that all permitted structures are constructed in compliance with applicable building, electrical and developmental codes or requirements.
- ◆ Through the review of all required documentation we work to identify and correct any errors or omissions before a permit is issued. As a project moves forward we monitor, inspect and document compliance with all applicable requirements.
- ◆ Throughout this process we strive to provide the highest level of service as possible.
- ◆ It is through these efforts that the members of the Building and Code Enforcement Departments dedicate themselves to making Hardee County a safe place to live and work.





Programs and Services

Contractor Licensing - Document required licensure of contractors requesting permits issued by the Building Department.

Plan Reviews - Conduct plan reviews to ensure compliance with the Florida Building Code and related codes.

Inspections - Provide staged inspections to ensure that work performed is in accordance with approved plans thus protecting the home owner.

Final Inspections – Ensure all work is performed up to code and provide a list of items to complete that do not meet established requirements.

Certificates of Occupancy – Issued to document the minimum requirements of the Florida Building Code 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

BUILDING AND CODE ENFORCEMENT					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Personnel Services	313,920.39	325,235.97	315,527.57	510,067.00	492,773.00
Operating	41,400.12	80,733.08	66,741.66	35,486.00	39,920.00
Capital	-	-	-	-	-
Total Budget	355,320.51	405,969.05	382,269.23	545,553.00	532,693.00
Number of FTE's	5	7	7	7	7

Variance Explanation

The variance in Personal Services is due to the addition of two new positions in Fiscal Year 2017.





EMERGENCY MANAGEMENT



Mission Statement

Emergency Management will ensure, through coordination with County and Local stakeholders that the county is prepared to respond to, and recover from, all natural and man-made emergencies. This office will provide the leadership and support to reduce the loss of life and property through an all-hazards emergency management program of mitigation, preparedness, response and recovery throughout Hardee County.

Goals and Objectives

- ◆ County-wide Incident Management System: All emergencies within the county are managed in accordance with NIMS/ICS principles.
- ◆ Continuity of Operations Planning (COOP): Manage the County COOP program; which ensures essential public services are available during/following emergencies.



- ◆ Emergency Planning: Develop, maintain, and coordinate a Local Mitigation Plan (a comprehensive emergency management plan) for Hardee County.
- ◆ Training and Exercises: Conduct responder and staff training and exercises to test plans and response capabilities to identify areas of improvement.
- ◆ Incident Monitoring: Monitor local, regional, and national incidents for their impact on the county in order to provide decision makers with vital information and warning. This also includes severe weather watches, warnings and special statements issued by the National Weather Service and National Hurricane Center.
- ◆ Community Public Outreach: Educate citizens of Hardee County about ongoing role in preparing for emergencies through education, Expo and other community outreach and training.
- ◆ Work with other county, municipalities and various departments to assist in developing a variety of related emergency plans, procedures and guidelines.
- ◆ Coordinate the Emergency Operation Center for use in any activation.

Programs and Services

Disaster Shelters – Maintain shelter lists 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 for Emergency Management and share with other partners

Coordination and Collaboration - Includes attending regular meetings and conferences throughout the state - Florida Emergency Preparedness Association, Governor’s Hurricane Conference, Regional Domestic Security Task Force, Division of Emergency Management quarterly meetings, Current issues in Emergency Management, Local Emergency Planning Council.

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 Florida Division of Emergency Management – Participate in the region’s Multi-year Training & Exercise Program.

Continuity of Operations Plans (COOP) - Includes maintaining the COOP plans for county and municipal agencies and conducting at least one COOP exercise each year.

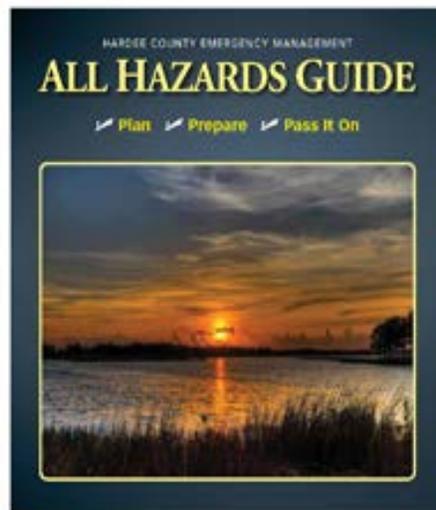


Public Education – Through creating an increased emphasis on disaster preparedness, the Hardee County Emergency Management Office looks forward to reinforcing interdepartmental communications and cooperation throughout our County.

Participation and Coordination on the Hardee County Healthcare Task Force -- This is a network of health care organizations and their respective public and private sector response partners that serve as a multi-agency coordinating group to assist with preparedness, response, recovery and mitigation activities related to healthcare organizations.

Budget

EMERGENCY MANAGEMENT					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Personnel Services	121,930.69	132,135.95	129,169.37	136,800.00	135,842.00
Operating	72,695.61	54,581.20	50,301.99	55,946.00	54,830.00
Capital	2,784.17	2,000.00		54,000.00	
Total Budget	197,410.47	188,717.15	179,471.36	246,746.00	190,672.00
Number of FTE's	2	2	2	2	2



ALERT **Hardee County**
 Emergency Management's Mass Notification System

* Hardee County Keeps Citizens Safe and Informed with Everbridge Resident Alerts, Residents and Businesses Can Sign Up to Receive Critical Communications and Emergency Alerts



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
- ◆ 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
- ◆ Hardee County Fire Rescue is 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 and Services

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.

M.A.C: Medical Advisory Committee - This is a committee comprised of paramedics, area nurses and hospital staff with the goal of collaborating to ensure the residents and visitors of Hardee County receive the most efficient and effective professional care possible.

Exposure Control and Blood-Borne 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. (Furthermore, our training exceeds the minimum requirements set forth by the State.)

New Programs – Work to establish an “Active Shooter” Swat Medic program to enhance safety to all our schools and businesses in conjunction with local law enforcement officers, Train and maintain a CISM (Critical Incident Stress Management) team, Initiate a Fire Service Chaplaincy Division/Program

Budget

EMERGENCY MEDICAL SERVICES					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Personnel Services	1,389,974.55	1,466,608.01	1,482,609.12	1,660,086.00	1,727,843.00
Operating	258,194.88	276,703.64	237,002.20	341,240.00	306,073.00
Capital	26,920.48	373,729.42	217,692.02	53,342.00	220,500.00
Debt	-	126,498.46	126,498.46	126,499.00	99,740.00
Total Budget	1,675,089.91	2,243,539.53	2,063,801.80	2,181,167.00	2,354,156.00
Number of FTE’s	18.98	18.98	18.98	18.98	18.98



SOIL CONSERVATION

Mission Statement

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

Goals and Objectives

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

Programs and Services

Address Resource Concerns – In conjunction with NRCS, Provide technical and administrative assistance to develop and implement a plan to address resource concerns

Grant Applications – Along with NRCS, Provide assistance to the community in preparing grant applications for wetland reserve programs and conservation stewardship programs

Cost Share Program - As of December, 2012, together with Florida Department of Agriculture and Consumer Services, offers a BMP - Cow/Calf Cost Share Program reimbursing 75% up to a maximum payout of \$50,000 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

SOIL CONSERVATION					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Personnel Services	65,905.71	35,800.26	36,599.04	38,314.00	39,659.00
Operating	4,162.59	1,479.32	1,448.73	2,860.00	2,860.00
Total Budget	70,068.30	37,279.58	38,047.77	41,174.00	42,519.00
Number of FTE's	2	1	1	1	1

Variance

BOCC approved adding a soil technician position to this department in 2016 that is 100% reimbursable through a state grant. Some changes with the grant that will allow the County to receive an administrative fee have caused this grant to shift over to the grant department after fiscal year 15-16.



COUNTY EXTENSION OFFICE



Mission Statement

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

Goals and Objectives

- ◆ Develop innovative educational opportunities based on needs assessments for farmers, citizens, and youth of Hardee County
- ◆ Develop wildlife food plot demonstrations for warm and cool forages and collect data for educational purposes
- ◆ Provide STEM 4-H workshops and educational opportunities
- ◆ Continue the 4-H gardening project, while striving to improve the program
- ◆ Continue the Extension Apiary program, while striving to improve the program
- ◆ Initiate 4-H special interest clubs to reach a broader youth population.
- ◆ Provide weed, disease and insect identification services for farmers and homeowners.



Programs and Services

Educational Programs – Provide educational classes for the agriculture community such as improving beef cattle and livestock production, worker protection standards, pesticide handling, pesticide licensing and farm safety for producers and laborers

4-H Program – Provide educational opportunities for Hardee County youth in leadership, citizenship and life skills through 4-H

Food Nutrition Program – Conduct classes on food and nutrition for youth and adults in the community.

Florida Department of Agriculture (FDA) – Partner with the (FDA) Environmental Specialist who provides technical and financial assistance to farmers adopting best management practices that conserve and protect our water quality.

Budget

COUNTY EXTENSION OFFICE					
<i>Classification</i>	<i>Actual FY16</i>	<i>Actual FY17</i>	<i>Actual FY18</i>	<i>Adopted FY19</i>	<i>Adopted FY20</i>
Personnel Services	122,537.23	138,033.24	118,440.43	136,414.00	143,341.00
Operating	22,205.69	18,759.63	19,438.21	21,700.00	21,155.00
Capital	1,684.51	2,300.00	29,240.98	3,000.00	
Total Budget	146,427.43	159,092.87	167,119.62	161,114.00	164,496.00
Number of FTE's	3	4	4	4	4

Variance Explanation

The variance in Personnel Services is attributed to an increase in full time positions. In 2016 an Agriculture Extension agent was added back to the budget increasing the positions to 4 employees. It should also be known that the University funds 60% of the salaries and benefits for the extension agents. Capital Expenditures varied due to the purchase of a vehicle in 2018.



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
- ◆ To guide Veterans through the process of resolving benefit issues



Programs and Services

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

Budget

VETERANS SERVICES					
<i>Classification</i>	<i>Actual FY16</i>	<i>Actual FY17</i>	<i>Actual FY18</i>	<i>Adopted FY19</i>	<i>Adopted FY20</i>
Personnel Services	20,336.15	22,679.18	21,686.54	24,494.00	25,506.00
Operating	3,926.71	2,703.98	4,024.52	2,640.00	2,959.00
Total Budget	24,262.86	25,383.16	25,711.06	27,134.00	28,465.00
Number of FTE's	0.5	0.5	0.65	0.65	0.65

Contact Information

Veteran's Services

307 N. 6th Ave.

Wauchula, Florida 33873

Larry Pelton, Veteran's Services Officer

Phone: (863)773-9853 * Fax (863)773-0667

Hours of Operation: 8:00 am - 5:00 pm

Tuesday, Wednesday, Thursday





ANIMAL CONTROL



Mission Statement

Hardee County Animal Control is committed to helping protect the health, safety, and welfare of both citizens and domestic animals in un-incorporated Hardee County through regulation and enforcement of County Ordinances and Florida State Statues.

Goals and Objectives

- ◆ Provide prompt and courteous customer service
- ◆ Maintain a healthy, safe and sanitary environment for animals temporarily housed at the shelter
- ◆ Continue to provide transparency by collecting and reporting data to local and national animal databases
- ◆ Expand adoption and live release opportunities
- ◆ Implement a door to door campaign
- ◆ Implement preventive patrols
- ◆ Place increased focus on education and community outreach
- ◆ Increase number of animals returned to owners
- ◆ Improve compliance
- ◆ Implement Standard Operating Procedures



Programs and Services

- * Adoption program
- * Animal cruelty investigations
- * Bite case management
- * Conflict resolution
- * Dangerous dog investigations and registration
- * Educate and community outreach
- * Enforce compliance of county ordinances and state statutes
- * Lost and found animal registry
- * Rabies compliance
- * Rescue partnerships
- * Return to owner services
- * Spay/Neuter awareness campaign
- * Special events and promotions
- * Stray animal pickup service
- * Trap loan service for domestic animals

Budget

ANIMAL CONTROL					
<i>Classification</i>	<i>Actual FY16</i>	<i>Actual FY17</i>	<i>Actual FY18</i>	<i>Adopted FY19</i>	<i>Adopted FY20</i>
Personnel Services	101,867.97	111,668.03	121,610.56	143,913.00	134,456.00
Operating	20,828.42	25,990.23	23,342.26	23,850.00	23,774.00
Capital	6,885.43	1,225.22	-	-	
Total Budget	129,581.82	138,883.48	144,952.82	167,763.00	158,230.00
Number of FTE's	3	3	3	3	3



HUMAN SERVICES

Those expenditures described below are mandated by the state. All other expenses are discretionary spending and levels are set by the Board.

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 Medicaid 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 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

HUMAN SERVICES					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Health Department Facility	27,233.25	29,808.72	275,908.53	32,000.00	33,000.00
HCRA	68,395.66	91,002.97	102,644.04	103,550.00	104,000.00
Medicaid	451,309.38	494,639.31	507,587.67	565,197.00	624,153.00
Peace River Center	40,000.00	35,000.00	35,000.00	35,000.00	35,000.00
Hope of Hardee (Nuhope)	28,000.00	28,000.00	30,371.70	28,000.00	28,000.00
Resthaven	93,888.23	80,580.70	93,730.55	96,366.00	181,356.00
Cutting Edge Ministries	6,495.00	2,500.00	2,500.00	2,500.00	2,500.00
Indigent Burials	8,165.00	13,465.00	4,199.00	8,950.00	8,500.00
EPCA Drug Program	5,000.00	-	-	-	-
Caring People Ministries	-	2,500.00	2,500.00	2,500.00	2,500.00
Transportation Disadvantage	16,941.21	24,354.27	24,708.83	44,104.00	44,104.00
Hardee Help Center	5,000.00	2,500.00	2,500.00	2,500.00	2,500.00
Alpha & Omega Ministries	5,000.00	2,500.00	2,500.00	2,500.00	2,500.00
Career Source	-	-	-	-	-
Total Budget	755,427.73	806,850.97	1,084,150.32	923,167.00	1,068,113.00



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 community (County)
- ◆ Increase patron numbers
- ◆ Provide informative programs to benefit the community
- ◆ Identify with the needs of the community and provide programming to meet these needs
- ◆ Strive to discover new methods and improvements for better service for Library Patrons
- ◆ Maintain a good relationship with the Friends of the Library and Advisory Board
- ◆ Inform the public of the library and its objectives, services, and encourage use and support of the library by maintaining good public relations throughout the community
- ◆ Cooperate with School District to strengthen community resources



- ◆ Strive to make each library visit a positive one for each patron by greeting every patron as they come in, and by being proactive and asking patrons if help is needed
- ◆ Foster the love of reading in this community, to increase not only our number of patrons, but make sure every child has a love of reading.
- ◆ The Library working with the Friends will promote programs and resources with the community through programming

Programs and Services

Materials - Purchase (Books, Magazines, References) materials and non-print (CD’s, DVD’s) materials for the adult and children areas of the library collections

Programming - Adult and Children programming remains a priority of the Library staff. Weekly story hours are held for preschoolers. Homeschool programs such as Art and Book Club are now offered. Summer reading programs provide activities for school age children of Hardee County.

On-line Access - The library automation system KOHA allows patrons access to the library from home to review their accounts, reserve and renew materials through the website: www.myhlc.org

Budget

LIBRARY					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Personnel Services	136,478.34	166,072.18	166,179.49	174,345.00	180,600.00
Operating	16,897.83	10,053.85	22,999.30	19,786.00	23,785.00
Capital	9,292.21	4,731.61	5,163.43	15,000.00	10,000.00
Total Budget	162,668.38	180,857.64	194,342.22	209,131.00	214,385.00
Number of FTE’s	4	4	4	4	4

Variance Explanation

The variance in Personal Services is due to the fact that the Library Director resigned in 2016 and a Library Manager was not hired until 2017.



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
- ◆ Promote "Friends of Hardee County Parks" in our community
- ◆ 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

Programs and Services

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. They 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.

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

PARKS AND RECREATION					
<i>Classification</i>	<i>Actual FY16</i>	<i>Actual FY17</i>	<i>Actual FY18</i>	<i>Adopted FY19</i>	<i>Adopted FY20</i>
Personnel Services	-	-	-	-	
Operating	100,468.93	96,993.94	106,020.99	112,495.00	102,950.00
Capital	9,264.72	-	-	-	
Total Budget	109,733.65	96,993.94	106,020.99	112,495.00	102,950.00





HARDEE LAKES



Goals and Objectives

- Increase attendance to the Park
- Increase camping for the equestrian guest
- Develop an annual event for the park

Programs and Services

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, 60 RV sites, primitive camping, hiking, handicap accessible hiking trails, biking, horse trails, boat and bank fishing in any of the four lakes in the park or Paynes Creek. The Park has 3 restrooms, including shower facilities for campers. There is also a boardwalk that winds around the lakes and through the woods, with an observation tower where people can watch wildlife.

Budget

HARDEE LAKES					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Personnel Services	195,362.14	232,085.79	233,007.72	257,079.00	267,793.00
Operating	78,926.70	95,386.26	108,635.74	107,110.00	116,180.00
Capital	23,394.89	9,880.00	-	-	-
Total Budget	297,683.73	337,352.05	341,643.46	364,189.00	383,973.00
Number of FTE's	5	6	6	6	6



PIONEER PARK



Programs and Services

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 50 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 the County’s 4th of July events. In the past the expenses for the Fourth of July Events were reflected in the Special Events Fund. Beginning in Fiscal Year 2020 the expenses are reflected on the Pioneer Park Tab in the General Fund.

Cracker Trail Museum is located within Pioneer Park and offers a variety of exhibits such as military history, natural history, Florida history, home furnishings, and photographic equipment. One group of visitors every year is the Outdoor Class Room, which brings all 3rd graders of the Hardee County School District. In addition, we have numerous children groups from our county and other surrounding counties that come on field trips to the Cracker Trail Museum each year.

Budget

PIONEER PARK					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Personnel Services	115,957.99	121,899.88	122,403.00	127,267.00	131,715.00
Operating	107,627.70	97,796.31	94,690.57	115,215.00	128,236.00
Capital	9,264.72	27,936.76	-	-	110,000.00
Total Budget	232,850.41	247,632.95	217,093.57	242,482.00	369,951.00
Number of FTE's	3	3	3	3	3



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 healthy 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 need sanctuary
- ◆ To create a safe setting that is similar to the animal's natural habitats



Programs and Services

The Hardee County Wildlife Refuge is located within Pioneer Park, and is home to non-releasable wildlife. A 1200 feet 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

WILDLIFE REFUGE					
<i>Classification</i>	<i>Actual FY16</i>	<i>Actual FY17</i>	<i>Actual FY18</i>	<i>Adopted FY19</i>	<i>Adopted FY20</i>
Personnel Services	144,792.82	157,755.29	166,458.80	190,975.00	187,400.00
Operating	31,194.71	42,080.62	41,236.27	44,642.00	50,694.00
Capital	-	1,736.62	-		4,500.00
Total Budget	175,987.53	201,572.53	207,695.07	235,617.00	242,594.00
Number of FTE's	3.5	4	4	4	4





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 Board’s contributions to the School Board for running the recreational complex adjacent to the high school.

Budget

MISCELLANEOUS					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
CFRPC County Assessments	6,928.00	6,911.00	8,291.00	8,228.00	8,189.00
Other Current Charges	5,515.10	1,290.00	-	2,000.00	2,000.00
Workers Compensation	64,742.45	79,709.05	85,759.26	70,965.00	69,700.00
Unemployment Compensation	3,300.00	620.75	869.05	5,000.00	5,000.00
Property Insurance	276,815.92	254,729.00	246,622.35	259,560.00	272,000.00
Legislative Assistance	33,000.00	33,000.00	33,000.00	33,000.00	33,000.00
City of Wauchula CRA's	285,952.00	332,109.00	374,611.00	425,000.00	445,000.00
City of Bowling Green CRA's	-	5,429.00	9,658.00	12,000.00	29,000.00
School Board RT	187,375.00	187,375.00	187,375.00	187,375.00	187,375.00
Medical Examiner	79,804.39	76,797.27	75,941.33	90,827.00	92,661.00
Economic Development	150,000.00	100,000.00	-	-	-
Recreational Complex	54,065.00	54,000.00	58,250.00	58,250.00	58,250.00
Transfers Out	870,688.00	2,005,358.00	232,610.00	633,815.00	552,833.00
Total Budget	2,018,185.86	3,137,328.07	1,312,986.99	1,786,020.00	1,755,008.00

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.





TRANSPORTATION TRUST FUND

The Transportation Trust Fund accounts for approximately 13% of the County's total budget for the 2019-2020 fiscal year. These funds are designated and restricted to the maintenance and improvement of the County's road infrastructure. There are 55.5 employees including 11.5 in the Fleet Maintenance Department and 44 in the Road and Bridge Department.

Transportation Revenues

TRANSPORTATION TRUST					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
General Gov. Taxes	1,363,008.10	1,366,069.75	1,402,224.35	1,263,691.00	1,294,707.00
Licenses, Permits & Fees	203,800.00	5,900.00	5,906.00	2,350.00	2,350.00
Federal Grant			-	121,045.00	
State Grants	1,323,961.12	-	1,677,088.95	8,045,010.00	560,000.00
State Shared Revenues	3,040,531.15	3,111,847.27	3,019,333.77	2,842,290.00	2,881,667.00
Charges for Services	88,677.52	122,461.75	145,664.69	90,000.00	140,000.00
Court Related Revenues	-		-		
Interest	6,960.10	15,878.30	46,998.09	5,000.00	40,000.00
Rents & Royalties	24,000.00	24,000.00	6,133.33		
Sales	10,400.00	13,975.00	450.00	1,000.00	1,000.00
Miscellaneous	13,921.66	12,963.76	59,466.81	25,239.00	25,733.00
Total Revenues Generated	6,075,259.65	4,673,095.83	6,363,265.99	12,395,625.00	4,945,457.00
Less 5%				(205,300.00)	(216,000.00)
Transfers	57,133.60	36,743.18	39,850.37	51,200.00	41,700.00
Cash Forward				2,860,672.00	4,590,432.00
TOTAL REVENUES	6,132,393.25	4,709,839.01	6,403,116.36	15,102,197.00	9,361,589.00

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 revenue granted from the Small County Outreach Programs and Small County Assistance Programs. The County expects to receive a \$9.3 million dollar grant for improvements on County Road 665. 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 contain the operating expenditures for repair, maintenance, improvements, resurfacing and paving of the County’s road systems and right of ways. In addition transportation expenditures include the operating expenditures for maintenance and repair of all county owned vehicles and equipment.

TRANSPORTATION TRUST					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Transportation	4,520,599.96	4,281,369.27	5,001,827.77	14,076,291.00	6,564,505.00
Operating Expenditures	4,520,599.96	4,281,369.27	5,001,827.77	14,076,291.00	6,564,505.00
Transfers Out	-	-	-		
Debt	-	-	40,000.00	20,000.00	
Contingencies				240,000.00	289,865.00
Restricted Reserves				-	1,374,858.00
Fund Balance				765,906.00	1,132,361.00
TOTAL EXPENDITURES	4,520,599.96	4,281,369.27	5,041,827.77	15,102,197.00	9,361,589.00





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 citizens and visitors, protect the investment in that infrastructure, plus to develop and provide an efficient and high level of service by properly planning, scheduling and completing all work tasks.

Goals and Objectives

- ◆ Maintain the county road and bridge system meeting the level of service policies of the Comprehensive Plan.
- ◆ Reduce the number of complaints by improving the level of service on the county road system.
- ◆ Identify and secure other funding sources for roads improvement and bridge replacement projects.
- ◆ Improve operations efficiencies.
- ◆ Complete capital projects within budget and in a timely manner.

Programs and Services

Roads – The department maintains 366 miles of paved roads and 130 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 – The department maintains 62 bridges (of these 10 are timber). A bridge is identified as structures having a clear span greater than 20 feet. The department also maintains approximately 4,828 drainage structures and culverts with less than a 20 feet clear 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 damaged signs due to vehicle strikes, vandalism and fading, and trimming of vegetation that obstructs sign visibility. Pavement markings include centerlines, edge lines and stop bars that also must be renewed to maintain visibility for traffic safety.

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. The storm water management systems are maintained in accordance with their respective permit requirements.

Unpaved Roads Re-shelling Program – The department has established a maintenance program of unpaved roads on a 7-10 year cycle. The surface of unpaved roads erodes over time 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 road drainage preventing washboards and flooding. Approximately 25-30 miles of roads are maintained each year under this program.

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

Right-of-Way & Permitting – The department negotiates the acquisition of right-of-way, maintains the right-of-way file records and provides copies of maps, survey documents and related information. A permitting system is also administered to control 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 and bridge improvements and maintenance programs.

Engineering – The department provides site development plan reviews for conformance with County road regulations, policies and procedures. 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 other departments such as the Solid Waste and Facilities Management 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. In addition, the department administers agreements with the FDOT such as the operation and maintenance of traffic control devices, sidewalks and other transportation improvement projects. The public works director also oversees Fleet Maintenance, Animal Control, Solid Waste, Facilities Management, and Parks and Recreation departments.

Budget

ROAD & BRIDGE MAINTENANCE					
<i>Classification</i>	<i>Actual FY16</i>	<i>Actual FY17</i>	<i>Actual FY18</i>	<i>Adopted FY19</i>	<i>Adopted FY20</i>
Personnel Services	1,793,461.21	1,837,010.23	1,839,054.43	2,376,156.00	2,366,550.00
Operating	1,055,139.51	1,086,933.57	1,274,174.48	1,434,115.00	1,471,669.00
Capital	485,754.93	145,773.60	156,166.20	398,000.00	436,000.00
Debt	20,000.00	-	40,000.00	20,000.00	
Transfers		-	-	-	
Total Budget	3,354,355.65	3,069,717.40	3,309,395.11	4,228,271.00	4,274,219.00
Number of FTE's	44	45	45	44	44

Variance

Personnel services show a reduction of one full time employee in the 2019 budget year.



FLEET MAINTENANCE

Mission Statement

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

Goals and Objectives

- ◆ Ensure that county vehicles and equipment are safe and reliable for use by county employees by providing timely and cost effective repairs and maintenance.
- ◆ Ensure that new vehicles and equipment are delivered meeting the purchase specifications by performing a thorough inspection of the vehicle and equipment.
- ◆ Ensure that emergency response equipment is available at all times by performing routine service of the equipment.
- ◆ Provide preventative maintenance on all county vehicles and equipment with the goal of extending service life
- ◆ Provide emergency call outs in a timely manner.
- ◆ Provide a safe work environment for staff.

Programs and Services

New Vehicle and Equipment Inspection Program – The Fleet Maintenance Department performs timely inspections of new vehicle and equipment delivered to the County to ensure that the delivery is in accordance with the purchase order specifications.

Technical Assistance -- The Fleet Maintenance Department's Automotive Standard of Excellence and Emergency Vehicle Technician certified staff provides assistance to various departments in developing technical specifications for vehicle and equipment.

Repair Service – 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.



Maintenance of Emergency Generators – The Shop staff performs routine inspection and service to various emergency generators to ensure the equipment functions as needed during power outages or emergency events.

Specialized Repair Services – The Shop’s Emergency Vehicle Technician certified staff provides specialized report services for fire and rescue vehicles and equipment.

Call Outs – The Fleet Maintenance Department provides after business hours emergency service on Fire rescue, Emergency Medical Service, and Sheriff vehicles and equipment, such as, timely tire or engine repair. The Department also provides towing as needed.

Budget

FLEET MAINTENANCE					
<i>Classification</i>	<i>Actual FY16</i>	<i>Actual FY17</i>	<i>Actual FY18</i>	<i>Adopted FY19</i>	<i>Adopted FY20</i>
Personnel Services	567,365.84	571,659.97	569,416.23	661,923.00	721,933.00
Operating	54,602.64	75,505.74	65,951.13	94,255.00	97,747.00
Capital	12,264.36	55,625.51	-	57,000.00	73,000.00
Total Budget	634,232.84	702,791.22	635,367.36	813,178.00	892,680.00
Number of FTE's	10.62	10.62	10.62	11.62	11.62

Variance

Personnel services show an addition of one full time employee in the 2019 budget year.



TRANSPORTATION CAPITAL PROJECTS

Programs and Services

Transportation Capital Projects consist of those road improvements that are designed to significantly increase the life or capacity of a road or bridge.

The projects planned on a local level are as follows:

Bridge Work – College Hill Road and Center Hill Road: Funded with \$365,000 Legislative Appropriations for College Hill, and \$350,000 Legislative Appropriations for Center Hill. The projects consist of replacing one lane timber bridges with 2 lane road and multiple culverts. The work began in fiscal year 18-19 on Center Hill, with \$195,000 carrying forward into fiscal year 19-20. All of the funds for College Hill \$365,000 will carry forward into fiscal year 19-20.

Surfacing - The County plans to surface the following unpaved roads at a cost of \$530,606: Alton Carlton Rd., Badger Ln., Broadus Williams Rd., Causey Rd., Colin Poucher Rd., Edison Ave. (Bowling Green), Experiment Station Rd., Fish Branch Rd., Fox Str., George Marsh Rd., John Carlton Rd., Lonnie Shackelford Rd., Mansfield Rd., Mel Smith Rd., Moye Rd., Old Polk Rd., Rhynn Rd., River Rd., Webb Rd., Wilkerson Rd.

Level and Seal – The County plans to level with HMA (Hot Mix Asphalt) and Double Chip and Seal the following roads at a cost of \$287,000: Charlie Creek Village – (Blue Jay Rd., Cardinal Rd., Mockingbird Ln., Morgan Grice Rd., Quail Rd., Sparrow Rd., Wren Rd.), Cypress Str., Sumner Rd.

School Zone Upgrades – The County plans to upgrade the School Zones to improve the safety of our citizens. The cost of this project is \$20,000.

Miscellaneous Road and Drainage Improvements. The department also plans to utilize crushed concrete for erosion control improvements and shelling miscellaneous unpaved roads.

CR 665 – Anticipated completion date is the last month of fiscal year 18-19, therefore, no funds are budgeted in the 2020 budget for CR 665. This project began in 17-18. A grant funded project consisting of widening and resurfacing CR 665, a two lane highway, from CR 663 to SR 64. The FDOT Work Program included the \$9,289,235 SCOP and SCRAP funds in FY 2017/2018 for the design, construction, engineering and inspection (CEI) costs of the project. The projected expenses for the fiscal year 17-18 were \$1,284,575, leaving a balance of \$8,004,660 that was carried forward into the fiscal year 18-19.



Budget

TRANSPORTATION CAPITAL PROJECTS					
<i>Classification</i>	<i>Actual FY16</i>	<i>Actual FY17</i>	<i>Actual FY18</i>	<i>Adopted FY19</i>	<i>Adopted FY20</i>
Capital Projects	532,011.47	508,860.65	1,097,065.30	9,054,842.00	1,397,606.00
Total Budget	532,011.47	508,860.65	1,097,065.30	9,054,842.00	1,397,606.00
Contingencies			-	240,000.00	289865
Restricted Reserves			-	-	1374858
Fund Balance			-	765,906.00	1132361
	532,011.47	508,860.65	1,097,065.30	10,060,748.00	4,194,690.00



FINE & FORFEITURE FUND



The Fine and Forfeiture Fund contains the mandated communication and facility 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.

Revenues

FINES AND FORFEITURES					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Charges for Services	22,238.00	25,150.26	24,601.50	22,000.00	22,000.00
Fines and Forfeitures	221,206.83	213,248.39	178,659.50	220,100.00	170,350.00
Interest	1,004.47	2,541.28	5,853.92	700.00	2,100.00
Miscellaneous	-	4,711.73	-	-	-
Total Revenues Generated	244,449.30	245,651.66	209,114.92	242,800.00	194,450.00
Less 5%	-	-	-	(12,105.00)	-
Transfers	376,650.00	400,000.00	-	401,175.00	320,193.00
Cash Forward	-	-	-	405,490.00	515,581.00
TOTAL REVENUES	621,099.30	645,651.66	209,114.92	1,037,360.00	1,030,224.00



Currently, the primary source of funding for the agencies under Fine and Forfeiture is 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 spent funds a limited amount 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 and a restricted cash forward of \$515,581. The County has urged the state to allow us to use these excess funds to help support the Court Systems IT needs. No decision has been handed down to this date.

Expenditures

FINES AND FORFEITURES					
<i>Classification</i>	<i>Actual FY16</i>	<i>Actual FY17</i>	<i>Actual FY18</i>	<i>Adopted FY19</i>	<i>Adopted FY20</i>
Courts	466,786.76	536,315.00	510,388.36	970,144.00	976,993.00
Operating Expenditures	466,786.76	536,315.00	510,388.36	970,144.00	976,993.00
Contingencies		-	-	17,000.00	15,000.00
Fund Balance		-	-	50,216.00	38,231.00
TOTAL EXPENDITURES	466,786.76	536,315.00	510,388.36	1,037,360.00	1,030,224.00

All of the expenses in this fund are classified as court related expenses.





COURTHOUSE SECURITY

Programs and Services

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

Budget

COURTHOUSE SECURITY					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Personnel Services	-	-	-		
Operating	392.44	652.04	953.52	1,580.00	1,560.00
Total Budget	392.44	652.04	953.52	1,580.00	1,560.00
Number of FTE’s	0	0	0	0	0

COURT FACILITIES

Programs and Services

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

COURT SYSTEMS FACILITY MAINTENANCE					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Personnel Services	50,852.35	53,548.41	54,432.77	57,729.00	58,781.00
Operating	161,822.49	193,370.76	177,040.70	211,044.00	188,780.00
Capital	-		-	0	31,561.00
Total Budget	212,674.84	246,919.17	231,473.47	268,773.00	279,122.00
Number of FTE’s	1.5	1.5	1.5	1.5	1.5



COURT SYSTEM ITS

Programs and Services

In accordance with Florida State Statute 29.008, Counties are required by Section 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 INFORMATION TECHNOLOGY SYSTEMS					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
State Attorney - Operating	27,456.25	49,648.84	32,959.88	44,497.00	44,497.00
State Attorney - Capital	19,785.54	-	5,671.86	14,500.00	14,500.00
Public Defender - Operating	12,606.32	13,108.50	14,061.38	16,624.00	16,624.00
Public Defender - Capital	-	3,756.33	-	7,455.00	7,455.00
Guardian Ad Litem - Operatin	1,417.08	1,500.00	2,230.02	2,650.00	2,650.00
Court - Operating	24,523.74	31,078.67	33,910.18	34,200.00	40,200.00
Court Capital	8,314.00	10,656.00	11,945.54	20,100.00	20,100.00
Criminal Conflict - Oper.	401.25	354.10	-	-	-
Clerk of Courts	28,553.36	32,079.21	26,337.89	28,700.00	26,700.00
Total Budget	123,057.54	142,181.65	127,116.75	168,726.00	172,726.00





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 probation sanctions and keep abreast of laws and rules pertaining to probation
- ◆ Ensure probation fees and court fines are paid in a timely fashion
- ◆ Attend court proceedings and testify if necessary
- ◆ Initiate warrant with sentence recommendations
- ◆ Participate in meetings with Judges, court personnel, and attorneys
- ◆ Provide professional and courteous services to all court related personnel, county personnel, and the general public



Programs and Services

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 Probation, (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

COUNTY PROBATION					
<i>Classification</i>	<i>Actual FY16</i>	<i>Actual FY17</i>	<i>Actual FY18</i>	<i>Adopted FY19</i>	<i>Adopted FY20</i>
Personnel Services	106,276.47	121,112.99	123,010.49	129,261.00	138,818.00
Operating	2,670.33	3,093.84	3,182.09	6,172.00	4,400.00
Total Budget	108,946.80	124,206.83	126,192.58	135,433.00	143,218.00
Number of FTE's	2	2	2	2	2



FINE & FORFEITURE MISCELLANEOUS

Programs and Goals

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

COURT SYSTEMS MISCELLANEOUS					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Public Safety Training		-	-	9,000.00	
Livestock Impoundments	896.38	1,536.61	198.50	2,000.00	
DJJ & Juvenile Programs		-	-	10,000.00	8,526.00
Law Library	10,964.76	11,990.94	11,520.21	10,000.00	8,526.00
Legal Aid	9,854.00	8,827.76	8,357.08	10,000.00	8,526.00
Court Innovations		-	4,576.25	354,632.00	354,789.00
Total Budget	21,715.14	22,355.31	24,652.04	395,632.00	380,367.00
Contingencies				17,000.00	15,000.00
Fund Balance				50,216.00	38,231.00
	21,715.14	22,355.31	24,652.04	462,848.00	433,598.00

CAPITAL

Programs and Services

No capital projects are planned at this time. A records retention building for the Clerk of Court offices was completed at the end of Fiscal Year 13-14.

Budget

COURT SYSTEMS CAPITAL PROJECTS					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Capital	-	-	-	-	-
Total Budget	-	-	-	-	-



FIRE CONTROL

The Fire Services Fund accounts for 5% 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 56](#).

Revenues

FIRE CONTROL					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
State Shared Revenues	6,286.12	6,999.35	6,833.55	8,200.00	9,000.00
Charges for Services	8,083.90	5,451.73	12,492.58	23,500.00	21,500.00
Interest	7,178.09	13,459.21	18,341.96	5,200.00	15,200.00
Special Assessments	1,948,143.10	2,002,956.02	1,828,654.19	2,000,000.00	1,885,251.00
Miscellaneous	-	-	65,171.97		
Total Revenues Generated	1,969,691.21	2,028,866.31	1,931,494.25	2,036,900.00	1,930,951.00
Less 5%	-	-		(100,000.00)	(94,263.00)
Transfers	366,132.35	229,705.64	228,333.23	229,755.00	227,255.00
Debt Proceeds					560,000.00
Cash Forward				1,188,509.00	1,392,900.00
TOTAL REVENUES	2,335,823.56	2,258,571.95	2,159,827.48	3,355,164.00	4,016,843.00

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 prevention. Charges for Services consist of direct charges for commercial fire inspections. Transfers are from the General Fund and 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.



Expenditures

FIRE CONTROL					
<i>Classification</i>	<i>Actual FY16</i>	<i>Actual FY17</i>	<i>Actual FY18</i>	<i>Adopted FY19</i>	<i>Adopted FY20</i>
Public Safety	2,184,810.59	2,640,935.78	2,605,568.91	2,837,979.00	3,389,674.00
Operating Expenditures	2,184,810.59	2,640,935.78	2,605,568.91	2,837,979.00	3,389,674.00
Transfers Out	117,174.00	111,660.00	100,939.00	135,000.00	121,688.00
Debt Payment	-	-	-	-	240,016.00
Contingencies				75,000.00	75000
Restricted Reserves					
Fund Balance				307,185.00	190465
TOTAL EXPENDITURES	2,301,984.59	2,752,595.78	2,706,507.91	3,355,164.00	4,016,843.00

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.



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 all risk, life safety response provider.

Goals and Objectives

- Create public, private partnerships to enhance Fire Rescue mission statement
- Work with our partners to enhance the general welfare of Hardee County
- Continue to strive to deliver high quality care and service levels
- Maintain or reduce current Insurance Service Organizations rating



Increase department "Public Value"

Expand on Pre-Fire Planning

Provide Community outreach

Work to minimize the impact of disasters within the community

Work with and enhance Emergency Management within Hardee County

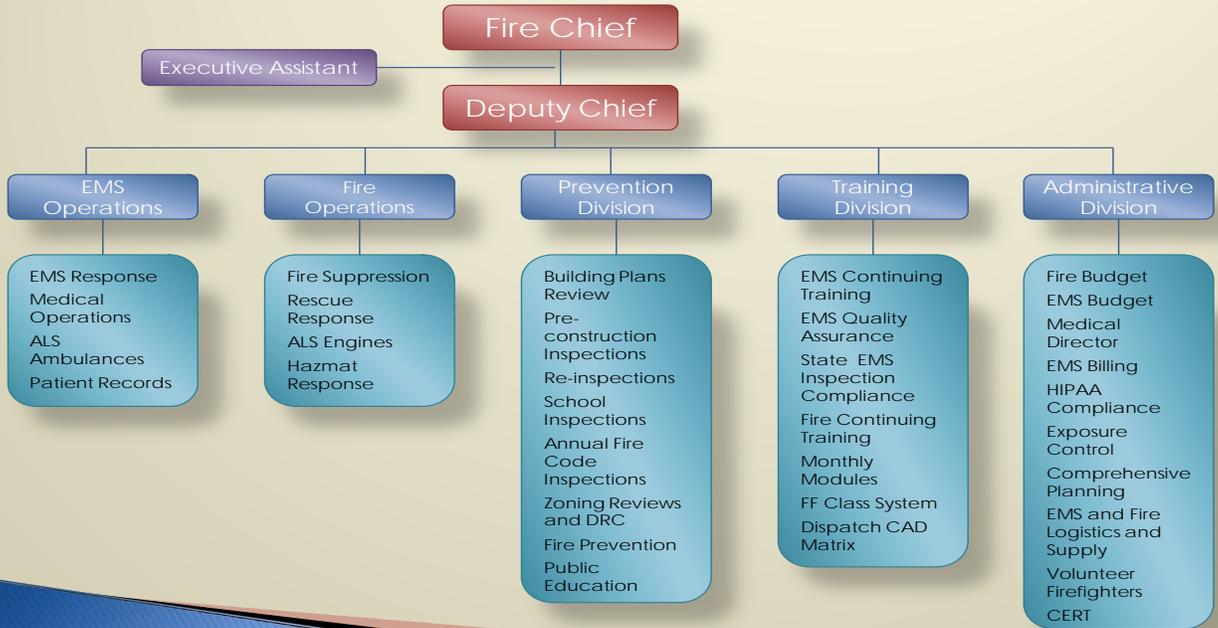
Continue to enhance current departmental working relationships with other departments

Programs and Services

- * Life Safety Inspections
- * Public Education
- * Sound Fiscal Management
- * Provide Point Of Distribution services to the Public
- * Sharps Program
- * Supply "All Hazards" response to Hardee County
- * Provide Life Safety Fire Prevention and Inspections
- * Provide Fire and Rescue protection to Hardee County
- * Provide Fire Suppression and EMS transport



Fire Rescue Administrative Chart



Budget

FIRE CONTROL					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Personnel Services	1,890,231.82	1,945,678.80	1,991,015.29	2,236,905.00	2,330,439.00
Operating	261,873.97	316,125.84	430,241.96	492,874.00	463,835.00
Capital	32,704.80	379,131.14	184,311.66	108,200.00	595,400.00
Debt			-	-	240,016.00
Transfers Out	117,174.00	111,660.00	100,939.00	135,000.00	121,688.00
Operating Expenditures	2,301,984.59	2,752,595.78	2,706,507.91	2,972,979.00	3,751,378.00
Contingencies		-	-	75,000.00	75,000.00
Restricted Reserves		-	-	-	
Fund Balance		-	-	307,185.00	190,465.00
Total Budget	2,301,984.59	2,752,595.78	2,706,507.91	3,355,164.00	4,016,843.00
Number of FTE's	25.02	25.02	25.02	25.02	25.02



SPECIAL EVENTS

The Special Events Fund is a special fund established for annual events held and sponsored by the County. In the past, this consisted of the Mud Run, Pioneer Park Days and the Fourth of July Celebration.

Pioneer Park Days drew over 15,000 people to the event at its peak of popularity. However, attendance has waned in recent years. The event has come under scrutiny by the Commissioners since it has not generated a profit in some years. The County has passed the torch on to Visit Hardee and the Tourist Development Council. Nothing was budgeted in 2020 Budget for Pioneer Park Days.

Citizens can volunteer service hours at the event, donate funds to the event, and come to the event to show their support. Pioneer Park is a beautiful location and provides a country atmosphere for the event. Pioneer Park Days is an enjoyable and memorable experience for all. The County hopes the annual event continues.

The Fourth of July fireworks are planned for this up-coming year. The budget for this event is reflected in the General Fund under Pioneer Park. The Special Events Fund will be closed out after fiscal year 2019.

Revenues

SPECIAL EVENTS					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Charges for Services	62,031.13	78,268.01	83,946.00	89,000.00	
Interest	212.67	283.56	419.08	100.00	
Miscellaneous	1,868.23	1,742.18	5,673.28		
Total Revenues Generated	64,112.03	80,293.75	90,038.36	89,100.00	-
Transfers	-	-	-	-	-
Cash Forward				39,992.00	-
TOTAL REVENUES	64,112.03	80,293.75	90,038.36	129,092.00	-

Expenditures

SPECIAL EVENTS					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Culture & Recreational	72,353.53	71,274.56	44,927.86	36,800.00	-
Operating Expenditures	72,353.53	71,274.56	44,927.86	36,800.00	-
Transfers Out	27,317.66	35,024.18	27,328.10	36,000.00	-
Contingencies				1,500.00	-
Restricted Reserves				44,792.00	-
Fund Balance				10,000.00	-
TOTAL EXPENDITURES	99,671.19	106,298.74	72,255.96	129,092.00	-



MINING DEPARTMENT

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 conducting water sampling in areas that are affected by the phosphate industry and continuing to conduct dam inspections of all Clay Settling Areas within the County.
- ◆ The Mining Department will ensure the timely reporting of the results of monitoring and mining 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.
- ◆ Ensure reclamation of the areas disturbed by phosphate mining and borrow pits contribute to the development of economic diversity by coordinating with the GIS Department. Continue mapping the status of reclamation for each mining company to ensure the County has a current and accurate Master Mining and Reclamation Plan. The Mining Department will ensure that the proper procedures are followed for timely approval 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 reclaimed lands. The Mining Department will continue to regulate the phosphate industry by use of the County’s Unified Land Development Code and Comprehensive Plan.

Programs and Services

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.

Reclamation - The Mining Department inspects every reclamation area in the County on a regular basis to ensure the approved reclamation plans are followed.

Clay Settling Areas - The Mining Department regularly inspects all of the clay settling areas in the County.

Mining Major Special Exception (MMSE) – The Mining Department coordinates the entire MMSE process from proposal of new mining projects to a recommendation of approval or denial.

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



Revenues

MINING					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Charges for Services	322,140.96	408,789.90	198,385.38	528,543.00	395,180.00
Interest	225.49	236.89	567.54	400.00	800.00
Total Revenues Generated	322,366.45	409,026.79	198,952.92	528,943.00	395,980.00
Cash Forward				74,106.00	97,448.00
TOTAL REVENUES	322,366.45	409,026.79	198,952.92	603,049.00	493,428.00

Expenditures

MINING					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Physical Environment	301,767.49	275,828.91	319,368.46	442,965.00	366,431.00
Operating Expenditures	301,767.49	275,828.91	319,368.46	442,965.00	366,431.00
Transfers Out	38,703.00	39,300.00	38,898.00	50,000.00	41,494.00
Contingencies		-	-	25,000.00	15,000
Fund Balance		-	-	85,084.00	70,503
TOTAL EXPENDITURES	340,470.49	315,128.91	358,266.46	603,049.00	493,428.00

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.

Budget

MINING					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Personnel Services	201,022.14	206,066.59	202,156.79	214,807.00	222,818.00
Operating	85,942.34	60,196.67	89,984.75	228,158.00	143,613.00
Capital	14,803.01	9,565.65	27,226.92	-	
Transfers Out	38,703.00	39,300.00	38,898.00	50,000.00	41,494.00
Operating Expenditures	340,470.49	315,128.91	358,266.46	492,965.00	407,925.00
Contingencies		-	-	25,000.00	15,000.00
Fund Balance		-	-	85,084.00	70,503.00
Total Budget	340,470.49	315,128.91	358,266.46	603,049.00	493,428.00
Number of FTE's	3	3	3	3	3



E – 911 SERVICES

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

Revenue

E-911					
<i>Classification</i>	<i>Actual FY16</i>	<i>Actual FY17</i>	<i>Actual FY18</i>	<i>Adopted FY19</i>	<i>Adopted FY20</i>
State Grants	46,000.57	83,819.50	63,375.48		438,760.00
State Shared Revenues	142,131.21	182,570.72	136,737.66	115,662.00	118,547.00
Interest	294.81	1,137.15	2,984.96	200.00	4,000.00
Miscellaneous	32,511.27	-	-	100.00	100.00
Total Revenues Generated	220,937.86	267,527.37	203,098.10	115,962.00	561,407.00
Transfers	43,050.00	-	-		
Cash Forward				211,618.00	309,319.00
TOTAL REVENUES	263,987.86	267,527.37	203,098.10	327,580.00	870,726.00

E-911 is funded with state shared revenues from both wireless and non-wireless surcharges on communications billings.

Expenditures

E-911					
<i>Classification</i>	<i>Actual FY16</i>	<i>Actual FY17</i>	<i>Actual FY18</i>	<i>Adopted FY19</i>	<i>Adopted FY20</i>
Public Safety	187,437.00	158,093.00	184,631.00	166,869.00	867,066.00
Operating Expenditures	187,437.00	158,093.00	184,631.00	166,869.00	867,066.00
Contingencies				160,711.00	3,660.00
TOTAL EXPENDITURES	187,437.00	158,093.00	184,631.00	327,580.00	870,726.00

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



DISASTER FUND



This is a special fund used to account for restricted revenues dedicated to emergency protective costs, collection, disposal and general clean-up of debris resulting from Hurricane Irma. Hurricane Irma produced hurricane-force winds across Hardee County for several hours during the night of Sunday September 10, 2017. After landfall in Marco Island, Irma weakened slightly to a Category 2 hurricane with maximum sustained winds of 100 miles per hour. Irma had a very large wind field with Hurricane force winds extending outward up to 80 miles from the center, and tropical storm force winds extending outward up to 412 miles.

Revenue

DISASTER FUND					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Federal Grants			-	750,000.00	
State Grants				125,000.00	
Miscellaneous			467,548.39	55,000.00	
Total Revenues Generated	-	-	467,548.39	930,000.00	
Debt Proceeds			-		
Cash Forward				766,058.00	
TOTAL REVENUES	-	-	467,548.39	1,696,058.00	-

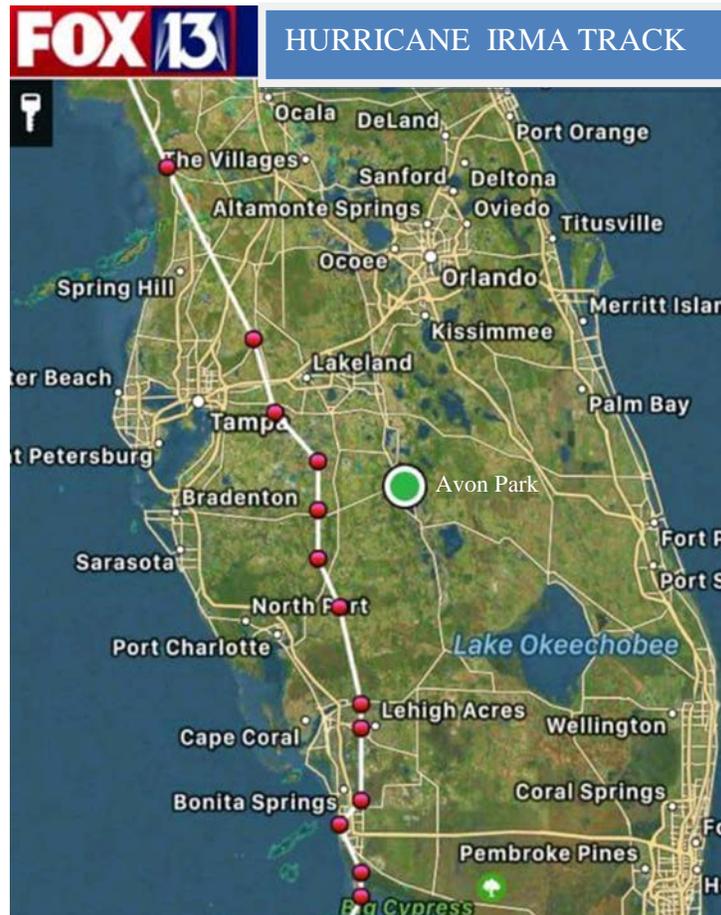
Hardee County has been deemed eligible for public assistance through FEMA, with the state paying a proportionate share of clean up expenses. The County has been eligible for an exemption from paying the State share proportionate share. Due to an inter-local agreement, the County will pay for the collection of debris in Wauchula, Bowling Green and Zolfo Springs and then the cities will reimburse the County for the associated expenses. The County did not borrow any funds to meet the expenses of the Hurricane. We are hopeful that all reimbursements will be received in fiscal year 2019. No funds were budgeted in the fiscal year 2020.



Expenditures

DISASTER FUND					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
General Government		8,673.75	15,383.00		
Public Safety		4,008.17	6,533.39		
Physical Environment		47,478.27	1,784,636.91		
Transportation		3,561.10			
Cultural & Recreational		1,227.64	28,537.94		
Operating Expenditures	-	64,948.93	1,835,091.24	-	-
TOTAL EXPENDITURES	-	64,948.93	1,835,091.24	-	-
Transfer Out				1,696,058.00	
Debt Payment					
TOTAL EXPENDITURES	-	64,948.93	1,835,091.24	1,696,058.00	-

The expenses associated with this fund are from storm generated debris removal and repair of roadways and facilities. The storm produced hurricane force winds and dropped several inches of rain on the County. Flooding was a major issue after the storm as the rivers crested above flood stage.





TOURIST DEVELOPMENT TAX

This is a special fund used to account for restricted revenues dedicated to developing tourism in Hardee County. The funds are to be used by the Tourist Development Council according to their adopted plan.

Revenue

TOURIST DEVELOPMENT TAX					
<i>Classification</i>	<i>Actual FY16</i>	<i>Actual FY17</i>	<i>Actual FY18</i>	<i>Adopted FY19</i>	<i>Adopted FY20</i>
General Government Taxes		25,825.63	45,239.08	36,000.00	41,668.00
Interest		40.43	487.50	200.00	1,378.00
Total Revenues Generated	-	25,866.06	45,726.58	36,200.00	43,046.00
Cash Forward			-	62,116.00	125,490.00
TOTAL REVENUES	-	25,866.06	45,726.58	98,316.00	168,536.00

Public referendum held on November 8, 2016 established a Tourist Development Council and directed the collection of a 2% Tourist Development Tax from all transient living facilities within Hardee County. This tax is applicable to camping fees and hotel fees. The tax is remitted monthly on the establishment’s sales tax return.

Expenditures

TOURIST DEVELOPMENT TAX					
<i>Classification</i>	<i>Actual FY16</i>	<i>Actual FY17</i>	<i>Actual FY18</i>	<i>Adopted FY19</i>	<i>Adopted FY20</i>
Economic Environment	-	-	-	-	-
Operating Expenditures	-	-	-	-	-
Contingencies				98,316.00	168,536.00
TOTAL EXPENDITURES				98,316.00	168,536.00

Expenditures in the Tourist Development Fund are classified as 100% Culture and Recreation expense. Expenditures are approved by the Council and are consistent with the rules and regulations established by the Council. Expenditures are recommended to the BOCC and approved by the BOCC.



GRANTS FUND

Revenues

GRANTS					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Federal Grants	662,796.13	379,570.16	204,857.29	238,064.00	639,884.00
State Grants	925,790.65	810,256.00	416,242.64	417,179.00	852,118.00
Local Grants	99,990.00	44,183.45	47,299.09	73,248.00	81,387.00
Interest	1,047.54	2,038.71	3,393.33	1,000.00	1,000.00
Miscellaneous	85,510.47	96,317.18	37,975.00		10,000.00
Total Revenues Generated	1,775,134.79	1,332,365.50	709,767.35	729,491.00	1,584,389.00
Transfers	82,885.00	7,885.00	5,385.00	5,385.00	5,385.00
Cash Forward				-	-
TOTAL REVENUES	1,858,019.79	1,340,250.50	715,152.35	734,876.00	1,589,774.00

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 2020 budget, the Grant staff has secured \$864,884 that will provide a direct economic benefit to qualified county residents through some type of home improvement, \$42,637 passed through to the Sheriff's office to help provide for citizens public safety. Also, directly benefiting County residents is \$125,000 to promote drug free awareness, \$99,481 for Mosquito control, \$78,152 for Soil conservation, \$200,000 for planning and engineering a new Emergency Operations Center, and \$160,000 for a Boat dock at Hardee Lakes.

Expenditures

GRANT					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
General Government			3,775.00	33,775.00	0
Public Safety	72,024.89	115,472.91	10,516.94	41,345.00	242,637.00
Physical Environment	-	40,489.43	43,335.49	68,687.00	75,818.00
Economic Environment	1,086,364.69	572,293.23	511,953.06	422,719.00	875,884.00
Human Services	169,263.01	184,912.26	167,177.59	166,289.00	233,101.00
Culture & Recreational	452,601.33	31,408.55		-	160,000.00
Operating Expenditures	1,780,253.92	944,576.38	736,758.08	732,815.00	1,587,440.00
Transfers Out	14,319.17	55,971.95	1,279.11	2,061.00	2,334.00
TOTAL EXPENDITURES	1,794,573.09	1,000,548.33	738,037.19	734,876.00	1,589,774.00

Grant expenditures are determined by the granting agency and can only be used for the purpose it was given. Public Safety includes the Law Enforcement grants and Emergency Operations Center. Physical Environment is made up of the Soil Conservation Grant. Economic Environment encompasses those grants that will provide direct benefits to county residents through some type of home improvement and include



CDBG and SHIP. Human services consist of the Drug Prevention grant and Mosquito Control. Cultural and Recreational is made up of the Boating Improvement Grant.

GRANTS FUND PROGRAMS	
ACTIVE GRANTS	NON-ACTIVE GRANTS
CDBG Housing	Animal Friend
Drug Prevention	Elections Security
Emergency Operations Center	Housing Preservation
Florida Boater Improvement	Mosaic Recreation
Law Enforcement	Residential Construction Mitigation
Mosquito Control	State Appropriation—Civic Center
SHIP Housing	
Soil Conservation	

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.

Budget

COMMUNITY DEVELOPMENT BLOCK GRANT					
<i>Classification</i>	<i>Actual FY16</i>	<i>Actual FY17</i>	<i>Actual FY18</i>	<i>Adopted FY19</i>	<i>Adopted FY20</i>
Personnel Services	60,108.32	15,271.01	-	-	60,574.00
Operating	349,328.68	188,270.94	-	-	454,310.00
Total Budget	409,437.00	203,541.95	-	-	514,884.00
Number of FTE's	0	1	0	0	1.1



DRUG PREVENTION GRANT

Program

The Board of County Commissioners has partnered with 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 first five year grant with Hardee County acting as Project Director. FY 15-16 began the second five year grant with Hardee County acting as Fiscal Agent dropping responsibilities as the Project Director. FY 19-20 will end the current grant award.

Budget

DRUG PREVENTION GRANT					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Personnel Services	-	-	-	-	
Operating	122,418.72	120,349.61	124,133.81	125,000.00	125,000.00
Transfer to General Fund	-	-	-		
Total Budget	122,418.72	120,349.61	124,133.81	125,000.00	125,000.00
Number of FTE's	0	0	0	0	0

EMERGENCY OPERATIONS CENTER GRANT

Program

The Legislature and Governor appropriated fixed capital outlay funds to provide planning and design grants for fiscally constrained counties whose Emergency Operations Centers do not meet minimum hurricane safety criteria. The funds shall be used for architectural and engineering planning and design services. The services shall include preparation of: site survey (if location is selected); site master plan; spatial needs assessment; schematic design plan or preliminary construction drawings; bid-ready construction documents, to include drawings and specifications; and opinion of probable cost with signature of designer of record.

Budget

EMERGENCY OPERATIONS CENTER GRANT					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Operating	-	-	-	-	200,000.00
Total Budget	-	-	-	-	200,000.00



FLORIDA BOATING IMPROVEMENT GRANT

Program

The goal of the grant is to enhance the recreation facilities of Hardee County through improvements at Hardee Lakes Park. Specifically, replacing hazardous wooden boat docks with floating aluminum docks will encourage boater access to the lakes; thereby, increasing the number of visitors and visitor enjoyment of the Park. Hardee Lakes Park is unique in that it offers the only public lake access in the entire county.

Budget

FLORIDA BOATING IMPROVEMENT GRANT					
<i>Classification</i>	<i>Actual FY16</i>	<i>Actual FY17</i>	<i>Actual FY18</i>	<i>Adopted FY19</i>	<i>Adopted FY20</i>
Capital	-	-	-	-	160,000.00
Total Budget	-	-	-	-	160,000.00

LAW ENFORCEMENT GRANTS

Program

COPS – Federal grant from the Department of Justice to hire and/or deploy School Resource Officers into schools restricted to use by Public Safety Law Enforcement. Pass thru to the Sheriff’s Office.

JAG-CW - Justice Assistance Grant Drug Task Force – Federally funded program that provides critical funding necessary to support the efforts of the local Drug Task Force. Pass thru to the Sheriff’s Office.

Budget

LAW ENFORCEMENT TYPE GRANTS					
<i>Classification</i>	<i>Actual FY16</i>	<i>Actual FY17</i>	<i>Actual FY18</i>	<i>Adopted FY19</i>	<i>Adopted FY20</i>
Justice Benefits	2,291.30	3,354.34	-		
Sheriff’s Allocation	69,733.59	87,128.57	10,516.94	41,345.00	42,637.00
Transfer to General Fund	8,125.17	11,911.24	-	-	
Total Budget	80,150.06	102,394.15	10,516.94	41,345.00	42,637.00



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 \$31,540 was the adopted budget and includes \$5,385 in matching funds from general revenue and \$2,500 in matching funds from the City of Wauchula.

Budget

MOSQUITO CONTROL GRANT					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Operating	46,844.29	64,562.65	43,043.78	41,289.00	108,101.00
Total Budget	46,844.29	64,562.65	43,043.78	41,289.00	108,101.00

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.

Budget

STATE HOUSING INITIATIVES PROGRAM					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Personnel Services	39,829.48	31,501.95	34,327.92	30,665.00	25,596.00
Operating	441,638.52	337,249.33	407,550.78	320,335.00	335,404.00
Transfers out	6,194.00	44,060.71	-	-	-
Total Budget	487,662.00	412,811.99	441,878.70	351,000.00	361,000.00
Number of FTE's	0.6	0.8	0.58	0.54	0.51



SOIL CONSERVATION GRANT

Program

Grant provided by the State of Florida to the Hardee Soil Conservation Board to fund a soil conservation technician to better enable citizens to conserve, improve, and sustain the natural resources and environment of Hardee County.

Budget

SOIL CONSERVATION GRANT					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Personnel Services	-	37,884.82	40,593.63	55,593.00	62,724.00
Operating	-	2,604.61	2,741.86	13,094.00	13,094.00
Transfer to General Fund		-	1,279.11	2,061.00	2,334.00
Total Budget	-	40,489.43	44,614.60	70,748.00	78,152.00
Number of FTE's		1	1	1	1

INACTIVE GRANTS – HISTORY ONLY

ANIMAL FRIEND GRANT

Program

Florida Animal Friend Grant has funded a program to help low-income, unincorporated Hardee County citizens to get their dogs and cats spayed/neutered. This grant funding is made possible through sales of the Animal Friend license plate and is administered through Hardee County animal control.

Budget

ANIMAL FRIEND GRANT					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Veterinarian Fees		24,990.00	-	-	
Total Budget	-	24,990.00	-	-	-



ELECTION SECURITY GRANT

Program

The Election Security Grant is a federally funded program to enhance elections security for the 2018 Primary and General Elections.

Budget

ELECTION SECURITY GRANT					
<i>Classification</i>	<i>Actual FY16</i>	<i>Actual FY17</i>	<i>Actual FY18</i>	<i>Adopted FY19</i>	<i>Adopted FY20</i>
Operating	-	-	-	17,775.00	
Machinery and Equipment	-	-	-	16,000.00	
Total Budget	-	-	-	33,775.00	-
Number of FTE's				0	

HOUSING PRESERVATION GRANT

Program

The Housing Preservation Grant is a federally funded program designed to improve quality of life in rural America by addressing life-safety deficiencies for eligible low-income, single family homes located within the boundaries of Hardee County.

Budget

HOUSING PRESERVATION GRANT					
<i>Classification</i>	<i>Actual FY16</i>	<i>Actual FY17</i>	<i>Actual FY18</i>	<i>Adopted FY19</i>	<i>Adopted FY20</i>
Personnel Services	-	-	-	10,338.00	
Operating	-	-	-	61,381.00	
Total Budget	-	-	-	71,719.00	-
Number of FTE's				0	



MOSAIC RECREATION GRANT

Program

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.

Budget

MOSAIC - HARDEE LAKES IMPROVEMENTS GRANT					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Capital	243,132.90	31,408.55	-		
Transfer to General Fund	-		-		
Total Budget	243,132.90	31,408.55	-	-	-

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.

Budget

RESIDENTIAL CONSTRUCTION MITIGATION PROGRAM					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Personnel Services	9,293.69			-	
Operating	186,166.00	-	-	-	
Total Budget	195,459.69	-	-	-	-
Number of FTE's	0.13	-			



STATE APPROPRIATION – CIVIC CENTER

Program

State Appropriated Civic Center 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.

Budget

STATE APPROPRIATIONS FOR THE CIVIC CENTER					
<i>Classification</i>	<i>Actual FY16</i>	<i>Actual FY17</i>	<i>Actual FY18</i>	<i>Adopted FY19</i>	<i>Adopted FY20</i>
Personnel Services	12,106.33	-	-	-	
Capital	197,362.10	-	-	-	
Total Budget	209,468.43	-	-	-	-



VANDOLAH UTILITY ENTERPRISE FUND

Mission Statement

The Hardee County Utility Department (HCUD) will ensure that all facets of managing and operating the County-owned or assigned 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 Ordinances and Exhibits by identifying shortfalls, reviewing documents from mature facilities and performing updates of County utility required expenses, and rate schedules.



Programs and Services

County Utility System Management—HCUD maintains water and wastewater related infrastructure management in accordance with regulatory safety, environmental, and 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, and 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 and updates budget requirements, as well as, Revenues and Expenditures for the County’s two utility enterprise funds. Budgetary projections performed by the HCUD are based on safety, vulnerability and 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 and 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 and directs utility capacity expansion, line extension projects, and connections throughout construction to placement into service. HCUD provides direct customer response services, customer receipts and 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 and 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.



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

Revenues

VANDOLAH UTILITIES					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Charges for Services	80,569.60	72,979.60	99,944.60	108,600.00	109,000.00
Interest	465.46	761.83	1,216.76	1,000.00	1,500.00
Total Revenues Generated	81,035.06	73,741.43	101,161.36	109,600.00	110,500.00
Less 5%				-	
Cash Forward				100,406.00	113,899.00
TOTAL REVENUES	81,035.06	73,741.43	101,161.36	210,006.00	224,399.00

The Vandolah Utilities is funded through 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 by means of a large user agreement.

Expenditures

VANDOLAH UTILITIES					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Physical Environment	101,100.04	116,386.61	94,837.22	125,312.00	117,341.00
Operating Expenditures	101,100.04	116,386.61	94,837.22	125,312.00	117,341.00
Transfers Out	7,500.00	12,299.29	11,418.00	12,887.00	14,095.00
Contingencies		-	-	7,500.00	6310
Restricted Reserves		-	-	20,000.00	61398
Fund Balance		-	-	44,307.00	25255
TOTAL EXPENDITURES	108,600.04	128,685.90	106,255.22	210,006.00	224,399.00

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

VANDOLAH UTILITIES					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Personnel Services	67,689.85	74,825.61	64,438.84	70,526.00	65,016.00
Operating	33,410.19	41,561.00	30,398.38	54,786.00	52,325.00
Transfers	7,500.00	12,299.29	11,418.00	12,887.00	14,095.00
Operating Expenditures	108,600.04	128,685.90	106,255.22	138,199.00	131,436.00
Contingencies		-	-	7,500.00	6,310.00
Restricted Reserves		-	-	20,000.00	61,398.00
Fund Balance		-	-	44,307.00	25,255.00
Total Budget	108,600.04	128,685.90	106,255.22	210,006.00	224,399.00
Number of FTE's	1.28	1.26	1.26	1.08	1.08



WAUCHULA HILLS UTILITY ENTERPRISE FUND

Mission Statement

The Hardee County Utility Department (HCUD) will ensure that all facets of managing and operating the County-owned or assigned 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 Ordinances and Exhibits by identifying shortfalls, reviewing documents from mature facilities and performing updates of County utility required expenses, and rate schedules.



Programs and Services

County Utility System Management—HCUD maintains water and 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, and connections, as required and within budgetary limitations.

Regulatory Compliance & Reporting—HCUD schedules and monitors the calibration and checks/testing of flow sensing and back flow prevention devices and performs all mandated daily, biweekly, monthly, and/or semiannual plant collections for bacteriological, effluent and process related testing, as well as monthly operating reports to regulatory agencies. HCUD provides all permit required routine and as directed compliance and consumptive use reporting to required agencies. HCUD provides developer/engineer utilities plan reviews to maintain system wide standards and direction of construction. HCUD performs future infrastructure planning activities which include acquisition and management of funding sources for utility enterprise expansion and support activities, such as development of CIBRs for the Legislative Delegation, grant applications (through OCD) for federal, state and local grants, etc.

Budget Management—HCUD annually establishes and routinely tracks and updates budget funds. Budgetary projections performed by the HCUD are based on safety, vulnerability and 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 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 and 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.



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 11% of the County’s total budget.

Revenues

WAUCHULA HILLS UTILITIES					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
State Grants	246,428.13	707,485.61	42,930.00	1,965,710.00	1,435,000.00
State Shared Revenues	437,541.89	483,255.73	253,486.35	200,000.00	220,000.00
Local Grants	-	-	68,973.22	1,859,548.00	1,530,000.00
Charges for Services	615,457.86	670,668.93	663,222.56	626,104.00	769,961.00
Interest	2,954.31	5,457.31	9,249.13	2,000.00	3,000.00
Miscellaneous	60.00	-	4,993.30		100,000.00
Total Revenues Generated	1,302,442.19	1,866,867.58	1,042,854.56	4,653,362.00	4,057,961.00
Less 5%				(30,000.00)	-
Transfers	6,194.00	44,060.71	-	687.00	3,823.00
Cash Forward				970,609.00	1,015,153.00
TOTAL REVENUES	1,308,636.19	1,910,928.29	1,042,854.56	5,594,658.00	5,076,937.00

This infrastructure continues to expand much needed quality of life and economic development services with the assistance of both State appropriated and leveraged local grant funding. Charges for services combined with portion of fiscally-constrained county State Shared Revenues have fully funded the general operating cost of the facilities. However, a General Fund contribution several years ago was necessary to help fund the Department’s final debt pay off, a shortfall in expanding service area infrastructure funding, and to ultimately balance that year’s operating expenses—To date, HCUD has completed on schedule three of the planned five annual refunds to GF.



Expenditures

WAUCHULA HILLS UTILITIES					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Physical Environment	964,725.77	2,086,164.31	826,404.70	5,368,562.00	4,730,821.00
Debt Payment	-	-	-	-	-
Operating Expenditures	964,725.77	2,086,164.31	826,404.70	5,368,562.00	4,730,821.00
Transfers Out	131,123.64	131,454.06	56,140.87	53,000.00	160,366.00
Contingencies	-	-	-	33,096.00	40,000.00
Restricted Reserves	-	-	-	60,000.00	60,000.00
Fund Balance	-	-	-	80,000.00	85,750.00
TOTAL EXPENDITURES	1,095,849.41	2,217,618.37	882,545.57	5,594,658.00	5,076,937.00

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

WAUCHULA HILLS UTILITIES					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
H2O Personnel Services	175,948.63	194,668.35	179,213.79	267,537.00	260,364.00
H2O Operating	139,948.31	136,341.39	105,581.40	275,029.00	323762
Debt Service Payment	-	-	-	-	-
H2O Transfers out	105,061.82	105,000.00	25,947.92	26,500.00	122,433.00
WW Personnel Services	208,061.84	230,331.07	216,595.66	267,537.00	260,364.00
WW Operating	241,222.14	284,067.75	156,870.14	486,372.00	582,831.00
WW Capital	6,418.10	67,673.22	56,926.76	50,000.00	48,500.00
WW Transfers out	26,061.82	26,454.06	30,192.95	26,500.00	37,933.00
H2O Capital Projects	65,648.89	409,803.68	52,579.85	1,480,000.00	1,145,000.00
WW Capital Projects	127,477.86	763,278.85	58,637.10	2,542,087.00	2,110,000.00
Operating Expenditures	1,095,849.41	2,217,618.37	882,545.57	5,421,562.00	4,891,187.00
Contingencies	-	-	-	33,096.00	40,000.00
Restricted Reserves	-	-	-	60,000.00	60,000.00
Fund Balance	-	-	-	80,000.00	85,750.00
Total Budget	1,095,849.41	2,217,618.37	882,545.57	5,594,658.00	5,076,937.00
Number of FTE's	7.22	7.74	7.74	7.92	7.56



SOLID WASTE ENTERPRISE FUND

The Solid Waste Fund is the third Enterprise Fund within the County and accounts for 6% of the total budget. This fund accounts for the cost of managing all of the solid waste collection and disposal services within the County and this is the only Class I Landfill within the County.

Revenues

SOLID WASTE					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
State Grants	104,050.92	81,041.92	132,218.92	103,909.00	103,909.00
Charges for Services	959,846.95	1,067,049.38	1,142,741.63	941,500.00	1,000,000.00
Interest	6,718.74	11,909.74	23,520.02	10,100.00	20,200.00
Special Assessments	848,276.90	868,619.15	912,202.13	890,000.00	1,094,718.00
Sales (Equipment/Recyclables)	15,185.59	14,260.80	44,972.52	8,000.00	20,000.00
Miscellaneous	3,851.29	3,818.77	13,768.40	1,000.00	1,000.00
Total Revenues Generated	1,937,930.39	2,046,699.76	2,269,423.62	1,954,509.00	2,239,827.00
Less 5%				(91,500.00)	(104,736.00)
Transfers	314.88	315.52	1,200.00	500.00	
Debt	4,530,000.00	-			
Cash Forward				1,995,147.00	2,239,641.00
TOTAL REVENUES	6,468,245.27	2,047,015.28	2,270,623.62	3,858,656.00	4,374,732.00

Revenues are generated by charges for services under the commercial classifications and by special assessment under the unincorporated 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

SOLID WASTE					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Physical Environment	2,725,295.94	1,529,470.42	1,455,146.39	1,645,604.00	1,843,855.00
Debt Payment	3,254,714.44	442,476.59	450,725.94	440,000.00	430,000.00
Operating Expenditures	5,980,010.38	1,971,947.01	1,905,872.33	2,085,604.00	2,273,855.00
Transfers Out	186,172.78	169,199.11	177,328.55	195,000.00	197,406.00
Contingencies				110,500.00	84,950.00
Restricted Reserves				1,087,552.00	1,478,701.00
Fund Balance				380,000.00	339,820.00
TOTAL EXPENDITURES	6,166,183.16	2,141,146.12	2,083,200.88	3,858,656.00	4,374,732.00



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.

Landfill and Recycling

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, collect, dispose and process municipal solid waste in a sanitary, economic and environmentally safe manner consistent with public health protection.
- ◆ Replace worn equipment by purchasing new equipment or performing major maintenance to the old equipment
- ◆ 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 for citizens and businesses who wish to recycle
- ◆ Promote the importance of the benefits of reducing, reusing and recycling

Programs and Services

Solid Waste Disposal – The program provides a safe and sanitary method for the disposal of waste for 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 – The solid waste department maintains all regulatory compliance reporting for all applicable permits regarding operations including Environmental Protection Agency regulations.

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 – This program is provided quarterly to all residents as a means for the safe and proper disposal of household hazardous waste.

Sharps Program – This program is offered to the community to help minimize the risk of the improper disposal of syringes, needles and other sharp medical utensils by providing residents with appropriate containers.

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 – This service is provided to residents in unincorporated areas of the county on a call in basis and is intended for the larger items such as couches, furniture, mattresses and scrap metal.

Electronic Recycling – Includes finding the most cost effective way to recycle electronics

Used Oil Recovery – Hardee County provides two 500 gallon tanks for used oil collection 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

Materials Recovery Facility – Processes recyclables and bales the item to await shipment

Tire Recycling – Includes finding the most effective way to recycle and dispose of 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 7 inmates and an officer – performs daily maintenance in the recycling center by cleaning, mowing, litter control, baling recyclables, and pulling unacceptable waste for disposal



Budget

SOLID WASTE					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Personnel Services	361,423.33	418,283.08	395,493.49	473,593.00	448,083.00
Operating Landfill	967,797.57	838,778.90	835,196.18	911,389.00	985,175.00
Operating Recycling	143,847.24	154,769.21	138,146.72	182,622.00	181,097.00
Capital	1,248,028.80	34,125.00	86,310.00	27,000.00	38,000.00
Capital Projects	4,199.00	83,514.23	-	51,000.00	191,500.00
Debt Payments	3,254,714.44	442,476.59	450,725.94	440,000.00	430,000.00
Transfers Out	186,172.78	169,199.11	177,328.55	195,000.00	197,406.00
Operating Expenditures	6,166,183.16	2,141,146.12	2,083,200.88	2,280,604.00	2,471,261.00
Contingencies	-	-	-	110,500.00	84,950.00
Restricted Reserves	-	-	-	1,087,552.00	1,478,701.00
Fund Balance	-	-	-	380,000.00	339,820.00
Total Budget	6,166,183.16	2,141,146.12	2,083,200.88	3,858,656.00	4,374,732.00
Number of FTE's	8	8	8	8	8



Solid Waste's recycling program is currently operational and the drop-off is located at the Main Landfill Facility. They are currently recycling newspaper, glass bottles, cardboard, batteries, used oil, aluminum, and metal. There is no pick-up available at this time. Recycling is open during normal business hours.



SOLID WASTE CLOSURE FUND

The Solid Waste Closure Fund accounts for less than 1% 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.

$$CCE * DLE / DL = B \quad \$3,325,554 * 12 / 30 = \$1,330,221$$

$$(B - CCV) / RL = CMC \quad (\$1,330,221 - 1,275,888) / 18 = 3,018.50$$

Although we have already met our funding obligation for FY 19-20, 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 19-20 = \$100,000

SOLID WASTE CLOSURE RESERVE					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Interest	2,623.14	5,509.57	11,369.08	9,000.00	22,750.00
Total Revenues Generated	2,623.14	5,509.57	11,369.08	9,000.00	22,750.00
Transfers	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Cash Forward				1,275,888.00	1,401,795.00
TOTAL REVENUES	102,623.14	105,509.57	111,369.08	1,384,888.00	1,524,545.00

SOLID WASTE CLOSURE RESERVE					
Classification	Actual FY16	Actual FY17	Actual FY18	Adopted FY19	Adopted FY20
Reserves				1,384,888.00	1,524,545.00
TOTAL EXPENDITURES	-	-	-	1,384,888.00	1,524,545.00



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 before the Board of County Commissioners.

Revenues

LAW ENFORCEMENT TRUST FUND					
Classification	Actual FY15	Actual FY16	Actual FY17	Adopted FY18	Adopted FY19
Interest	248.16	300.69	721.17	400.00	800.00
Miscellaneous	30,241.96	50,101.37	50,679.61	50,000.00	50,000.00
Total Revenues Generated	30,490.12	50,402.06	51,400.78	50,400.00	50,800.00
Cash Forward				143,619.00	131,641.00
TOTAL REVENUES	30,490.12	50,402.06	51,400.78	194,019.00	182,441.00

Expenditures

LAW ENFORCEMENT TRUST FUND					
Classification	Actual FY15	Actual FY16	Actual FY17	Adopted FY18	Adopted FY19
Sheriff's Allocation	55,386.77	30,000.00	20,000.00	-	-
Contingencies				194,019.00	182,441.00
Total Budget	55,386.77	30,000.00	20,000.00	194,019.00	182,441.00



CAPITAL EXPENDITURES
SUMMARY
FISCAL YEAR 2019-2020

The financial plan of capital projects and equipment expenditures for the fiscal year beginning October 1, 2019.

Please refer to OMB Policies beginning on Page 163 for Asset Management Policies.

CAPITAL EXPENDITURES SUMMARY (FY19-20)

FUND 001 - GENERAL FUND		
DEPARTMENT	DESCRIPTION	CAPITAL EXPENSES
ITS	Citrix Hypervisor	\$ 3,100.00
ITS	KVM Switch	\$ 2,000.00
ITS	Solarwinds software	\$ 3,000.00
ITS	Server room upgrades (5 Year replacement-Servers, switches)	\$ 15,000.00
ITS	Fiber optic expansions	\$ 5,000.00
ITS	GIS Workstation upgrade (hardware and software)	\$ 5,000.00
Facilities	Library carpet	\$ 14,480.00
Facilities	Used Truck or Van	\$ 30,000.00
Sheriff Office	2 Water Evaporator Chillers fan Replacement, HVAC replacements	\$ 25,000.00
EMS	Ambulance	\$ 182,500.00
EMS	Computer Software Upgrade for report Writing	\$ 8,000.00
EMS	Support or replace EPCR system	\$ 30,000.00
Human Services	Fresh Air Intake Unit Health Dept.	\$ 12,000.00
Human Services	South East Corner Floors and Walls RestHaven	\$ 16,730.00
Human Services	Window RestHaven	\$ 8,000.00
Human Services	Bathrooms RestHaven	\$ 6,160.00
Human Services	Roof over Auditorium RestHaven	\$ 8,500.00
Human Services	Septic System Rehab with Infiltrators RestHaven	\$ 36,000.00
Library	Books	\$ 10,000.00
Wildlife Refuge	New Baby Cougar	\$ 4,500.00
Pioneer Park	New bathroom replacement for the one taken down in lower	\$ 100,000.00
Pioneer Park	Add sewer hookups to the camping area	\$ 10,000.00
TOTAL GENERAL FUND	FY 2019-20	\$ 534,970.00
FUND 102 - TRANSPORTATION TRUST		
DEPARTMENT	DESCRIPTION	CAPITAL EXPENSES
Road & Bridge	Replace Trackhoe (Volvo 160EL)	\$ 137,000.00
Road & Bridge	Replace (1) Road Motor Grader with used 5708 JD Grader	\$ 40,000.00
Road & Bridge	Replace (1) Drag Blade Tractor with (1) Used 5708 John Deere Gra	\$ 40,000.00
Road & Bridge	Replace 1985 Wheel Loader with 1 used PBC Wheel loader	\$ 50,000.00
Road & Bridge	Replace P. O. Truck with 1 used PBC SUV 4x4	\$ 9,000.00
Road & Bridge	3 Used Dump Trucks @ \$45,000 = \$135,000	\$ 135,000.00
Road & Bridge	(1) Sign cutter	\$ 5,000.00
Road & Bridge	paver	\$ 15,000.00
Road & Bridge	claw	\$ 5,000.00
MACHINERY/EQUIP	FY 2019-20	\$ 436,000.00
Fleet Maintenance	Paint shop building (Outside Labor contractor, County provide supp	\$ 15,000.00
Fleet Maintenance	Carry forward of roof extension	\$ 58,000.00
MACHINERY/EQUIP	FY 2019-20	\$ 73,000.00
DEPARTMENT	PROPOSED ROAD WORK PROGRAM	CAPITAL EXPENSES
Road & Bridge	School Zone Upgrades	\$ 20,000.00
Road & Bridge	Road Work Program	\$ 817,606.00
Road & Bridge	CR 665	\$ -
Road & Bridge	Center Hill Road Bridge	\$ 195,000.00
Road & Bridge	College Hill Road Bridge	\$ 365,000.00
TOTAL ROAD PROJECTS	FY 2019-20	\$ 1,397,606.00
TOTAL TRANSPORTATION TRUST		\$ 1,906,606.00

FUND 103 - COURT SYSTEMS IT CAPITAL		
DEPARTMENT	DESCRIPTION	CAPITAL EXPENSES
Court House Facilities	Carry Forward of Elevator Replacement	\$ 31,561.00
State Attorney	Not Available	\$ 14,500.00
Public Defender	Not Available	\$ 7,455.00
Courts (Circuit/County Judges)	Not Available	\$ 20,100.00
TOTAL FINES & FORFEITURE	FY 2019-20	\$ 73,616.00

FUND 107 - FIRE CONTROL FUND		
DEPARTMENT	DESCRIPTION	CAPITAL EXPENSES
Fire Control	Station 2: Storage Shed	\$ 2,500.00
Buildings / Improvements	FY 2019-20	\$ 2,500.00
Fire Control	SCBA Bottles (15)	\$ 17,500.00
Fire Control	Bunker Gear x 7	\$ 15,400.00
Fire Control	Pierce Impel class "A" Pumper Firetruck	\$ 560,000.00
MACHINERY/EQUIP	FY 2019-20	\$ 592,900.00
TOTAL FIRE CONTROL	FY 2019-20	\$ 595,400.00

FUND 135 - GRANTS - FL BOATING IMPROVEMENT GRANT		
DEPARTMENT	DESCRIPTION	CAPITAL EXPENSES
FBIP	Hardee Lakes Boat Docks	160,000.00
TOTAL GRANTS		160,000.00

FUND 402 WAUCHULA HILLS ENTERPRISE FUND		
DEPARTMENT	DESCRIPTION	CAPITAL EXPENSES
WHWW	Light Duty Utility Vehicle	\$ 25,000.00
WHWW	Meter Replacements	\$ 7,500.00
WHWW	Tools and Electrical/Mechanical Testing	\$ 5,000.00
WHWW	Pump/Motor Replacements	\$ 11,000.00
Carry Forward Capital Projects from Prior Year:		
WHH2O	WH Ph5/5.5 [OBR] H2O expansion	385,000.00
WHH2O	WH Ph6/6.5 [Bostick/VillageGreen] H2O expansion	750,000.00
WHH2O	Miscellaneous Engineering Projects	\$ 10,000.00
WHWW	WH Ph5/5.5 (OBR WW expansion)	\$ 2,110,000.00
TOTAL UTILITIES	FY 2019-20	\$ 3,303,500.00

FUND 403 SOLID WASTE/LANDFILL		
DEPARTMENT	DESCRIPTION	CAPITAL EXPENSES
SW Recycling	Fix Roll up doors and paint facility	25,000.00
SW Landfill	Repairs to recycling center and maintenance building	\$ 12,500.00
SW Landfill	Engineering services for FLDEP five year permit requirements	\$ 154,000.00
SW Landfill	Zero turn mower \$8,000	\$ 8,000.00
SW Landfill	(2) used 4x4 pickups	\$ 30,000.00
TOTAL SOLID WASTE	FY 2019-20	\$ 229,500.00

TOTAL CAPITAL BUDGET		\$ 6,803,592.00
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FEE SCHEDULE

*RESOLUTION #19-22
Establishing certain fees and
charges related to specific
services.*

HARDEE CLERK TO BOARD
SEP 11 11:19 AM '19

RESOLUTION NO. 2019-22

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HARDEE COUNTY, FLORIDA, ESTABLISHING CERTAIN FEES AND CHARGES RELATED TO SPECIFIC SERVICES PROVIDED INCLUDING: BUILDING PERMITS, PLANNING AND DEVELOPMENT, FACILITY RENTALS, PARKS AND RECREATION, ANIMAL CONTROL, EMERGENCY MEDICAL SERVICES, FIRE INSPECTION SERVICES, LIBRARY, ROAD AND BRIDGE, SOLID WASTE, UTILITIES; SUPERSEDING THE FEES PREVIOUSLY ESTABLISHED; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR EFFECTIVE DATE:

WHEREAS, the Hardee County Board of County Commissioners (the “Board”) provides and regulates various services provided to its citizens in which user fees or charges are appropriate to offset the cost of providing such services; and

WHEREAS, the Board imposes fees or charges for provision of these services, generally setting rates at levels sufficient to fund the full cost of providing the services funded from such fees and charges; or the Board imposes fees and charges for provision of these services, generally setting rates at a level sufficient to fund a specific percentage of the full cost of providing the services...

WHEREAS, the Board desires to approve all fees and charges in one resolution, which may include added or removed rates, fees or charges increased or decreased rates, fees or charges for certain services. These rates, fees and charges will become effective on October 1, 2019; and

WHEREAS, the Board will review and/or update as necessary any rates, fees and charges for future fiscal years, at a minimum on an annual basis through the annual budget process; and

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

SECTION 1. BUILDING PERMIT FEES. Ordinance 88-07 provides for a schedule of fees and charges by resolution. The Board hereby adopts the building permit and related fees listed in Appendix A, which is attached hereto and made a part hereof by reference. These fees shall be collected from all persons, or entities, requesting the enumerated services, provided however, that all or part of these fees may be waived by the Board when in its judgment the circumstances so warrant. Proceeds of the fees will be applied to the cost of providing building permit and related services.

SECTION 2. PLANNING AND DEVELOPMENT FEES. Ordinance 88-07 provides for a schedule of fees and charges by resolution. The Board hereby adopts the Planning and Development fees and related fees listed in Appendix B, which is attached hereto and made a part hereof by reference. These fees shall be collected from all persons, or entities, requesting the enumerated services, provided however, that all or part of these fees may be waived by the Board when in its judgment the circumstances so warrant. Proceeds of the fees will be applied to the cost of providing Planning and Development services.

SECTION 3. PUBLIC RECORDS AND MAPS. The Board hereby adopts the Public Records fees and Map fees and related fees listed in Appendix C, which is attached hereto and made a part hereof by reference. These fees shall be collected from all persons, or entities, requesting the enumerated services, provided however, that all or part of these fees may be waived by the Board when in its judgment the circumstances so warrant. Proceeds of the fees will be applied to the cost of providing such services.

SECTION 4. CIVIC CENTER RENTAL. The Board hereby adopts the Civic Center Rental fees and related fees listed in Appendix D, which is attached hereto and made a part hereof by reference. These fees shall be collected from all persons, or entities, requesting the enumerated services, provided however, that all or part of these fees may be waived by the Board when in its judgment the circumstances so warrant. Proceeds of the fees will be applied to the cost of providing facility maintenance services.

SECTION 5. EMERGENCY MEDICAL SERVICES FEES. The Board hereby adopts the Emergency Medical Services fees and related fees listed in Appendix E, which is attached hereto and made a part hereof by reference. These fees shall be collected from all persons, or entities, requesting the enumerated services, provided however, that all or part of these fees may be waived by the Board when in its judgment the circumstances so warrant. Proceeds of the fees will be applied to the cost of providing Emergency Medical services.

SECTION 6. ANIMAL CONTROL FEES. Ordinances 95-02, 96-01, 98-09, 99-05, 06-01 and 00-04 provide for a schedule of fees and charges by resolution for ordinance violations and kennel and impoundment fees. The Board hereby adopts Animal Control fees and related fees listed in Appendix F, which is attached hereto and made part hereof by reference. These fees shall be collected from all persons, or entities, requesting the enumerated services or found in violation of the ordinance, provided however, that all or part of these fees may be waived by the Board when in its judgment the circumstances so warrant. Proceeds of the fees will be applied to the cost of providing Animal Control services.

SECTION 7. LIBRARY FEES. The Board hereby adopts the Library fees and related fees listed in Appendix G, which is attached hereto and made a part hereof by reference. These fees shall be collected from all persons, or entities, requesting the enumerated

services, provided however, that all or part of these fees may be waived by the Board when in its judgment the circumstances so warrant. Proceeds of the fees will be applied to the cost of providing public Library services.

SECTION 8. PIONEER PARK FEES (INCLUDING WILDLIFE REFUGE AND MUSEUM). The Board hereby adopts the Pioneer Park fees and related fees listed in Appendix H, which is attached hereto and made a part hereof by reference. These fees shall be collected from all persons, or entities, requesting the enumerated services, provided however, that all or part of these fees may be waived by the Board when in its judgment the circumstances so warrant. Proceeds of the fees will be applied to the cost of maintaining Pioneer Park.

SECTION 9. HARDEE LAKES FEES. The Board hereby adopts the Hardee Lakes fees and related fees listed in Appendix I, which is attached hereto and made a part hereof by reference. These fees shall be collected from all persons, or entities, requesting the enumerated services, provided however, that all or part of these fees may be waived by the Board when in its judgment the circumstances so warrant. Proceeds of the fees will be applied to the cost of maintaining Hardee Lakes.

SECTION 10. HARDEE PARK FEES (SPORTS COMPLEX). The Board hereby adopts the Hardee Sports Complex fees and related fees listed in Appendix J, which is attached hereto and made a part hereof by reference. These fees shall be collected from all persons, or entities, requesting the enumerated services, provided however, that all or part of these fees may be waived by the Board when in its judgment the circumstances so warrant. Proceeds of the fees will be applied to the cost of maintaining Hardee Sports Complex.

SECTION 11. ROAD AND BRIDGE FEES. Ordinances 89-07 and 10-09 provides for a schedule of fees and charges by resolution for permits, inspections, variances and other applicable cost pertaining to driveway regulations, road closures and crossings and utility permits. The Board hereby adopts Road and Bridge permit fees and related fees listed in Appendix K, which is attached hereto and made part hereof by reference. These fees shall be collected from all persons, or entities, requesting the enumerated services, provided however, that all or part of these fees may be waived by the Board when in its judgment the circumstances so warrant. Proceeds of the fees will be applied to the cost of providing Road and Bridge services.

SECTION 12. FIRE INSPECTION FEES. Ordinances 05-03 provides for a schedule of fees and charges by resolution for inspections and other applicable cost pertaining to Fire Prevention Codes. The Board hereby adopts Fire Prevention fees and related fees listed in Appendix L, which is attached hereto and made part hereof by reference. These fees shall be collected from all persons, or entities, requesting the enumerated services,

provided however, that all or part of these fees may be waived by the Board when in its judgment the circumstances so warrant. Proceeds of the fees will be applied to the cost of providing Fire Prevention services.

SECTION 13. UTILITY FEES (WAUCHULA HILLS WATER AND WASTE WATER AND VANDOLAH WASTE WATER). Ordinance 04-05 provides for a schedule of fees and charges by resolution for water and waste water utility services. The Board hereby adopts water and wastewater utility fees and related fees listed in Appendix N, which is attached hereto and made part hereof by reference. These fees shall be collected from all persons, or entities, receiving the enumerated services in accordance with ordinances or resolutions, provided however, that all or part of these rates, fees and charges may be waived by the Board when in its judgment the circumstances so warrant. Proceeds of the fees will be applied to the cost of providing water and wastewater utility services.

SECTION 14. SOLID WASTE DISPOSAL FEES. Ordinances 89-09 provides for a schedule of fees and charges by resolution for solid waste disposal and collection. The Board hereby adopts solid waste fees and related fees listed in Appendix O, which is attached hereto and made part hereof by reference. These fees shall be collected from all persons, or entities, requesting the enumerated services, provided however, that all or part of these fees may be waived by the Board when in its judgment the circumstances so warrant. Proceeds of the fees will be applied to the cost of providing solid waste services.

SECTION 15. CONFLICTS The rates, fees or charges adopted pursuant to this Resolution supersede any fees previously adopted by the Board for the same services. Any Resolution or part thereof in conflict with this Resolution or any part hereof, is hereby repealed to the extent of such conflict.

SECTION 16. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

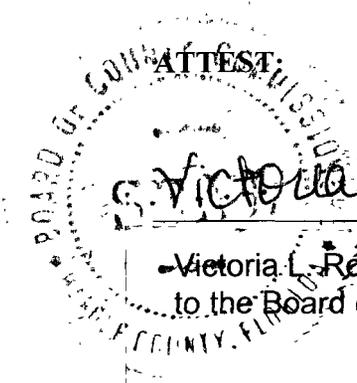
SECTION 17. EFFECTIVE DATE. The Resolution shall become effective on October 1, 2019.

DULY ADOPTED this 10th day of September, 2019

HARDEE COUNTY, FLORIDA

By: [Signature]
Chairman
Board of County Commissioners

ATTEST:
[Signature] 9/11/2019
Victoria L. Rogers, Ex-Officio Clerk
to the Board of County Commissioners



History Projections, Portion Funded by Revenues Generated and Statistical Information

GL Account	Planning & Development	ACTUAL FY 12-13	ACTUAL FY 13-14	ACTUAL FY 14-15	ACTUAL FY 15-16	ACTUAL FY 16-17
329-500-01	P&D Beverage Zoning Review	\$ 750.00	\$ -	\$ -	\$ -	\$ -
329-500-02	P&D Site Development Plan	\$ -	\$ -	\$ -	\$ -	\$ 250.00
329-500-04	P&D Rezoning	\$ 2,030.00	\$ 3,962.57	\$ 2,406.35	\$ 5,119.02	\$ 3,335.00
329-500-05	P&D Exception to Policy	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 29,707.50
329-500-06	P&D Variance	\$ 750.00	\$ 250.00	\$ 1,000.00	\$ 500.00	\$ 750.00
329-500-07	P&D Special Exception	\$ -	\$ 1,000.00	\$ 2,250.00	\$ 500.00	\$ 750.00
329-500-08	P&D Minor Sub	\$ -	\$ 750.00	\$ 2,250.00	\$ 4,250.00	\$ 3,300.00
329-500-09	P&D Comp Plan Amendment	\$ 2,925.00	\$ 3,500.00	\$ 3,000.00	\$ 2,575.00	\$ 3,000.00
329-500-10	P&D Temp Special Use	\$ 5,000.00	\$ 15,000.00	\$ -	\$ 2,500.00	\$ 5,000.00
329-500-15	P&D Site Construction Plan	\$ 250.00	\$ 500.00	\$ -	\$ 500.00	\$ 250.00
329-500-15	P&D Site Construction Plan	\$ -	\$ 625.00	\$ 625.00	\$ -	\$ 550.00
329-500-17	P&D Major Special Exception	\$ -	\$ -	\$ -	\$ -	\$ 500.00
329-500-18	P&D Renewal - Temp Special Use	\$ 500.00	\$ -	\$ 1,500.00	\$ 1,750.00	\$ 1,250.00
329-500-21	P&D Copies	\$ 150.00	\$ 100.00	\$ 50.00	\$ 300.00	\$ 200.00
329-500-22	P&D Temp Op Sales Vehicles	\$ -	\$ 66.52	\$ -	\$ 41.25	\$ 3.00
329-500-23	P&D Dev. Review Reimbursements	\$ 1,000.00	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
354-200-0	Zoning Violations	\$ 190.00	\$ 180.00	\$ 270.00	\$ 240.00	\$ 380.00
Planning & Development Revenues		\$ 15,045.00	\$ 27,434.09	\$ 13,851.35	\$ 20,275.27	\$ 49,725.50
Planning & Development Expenses		\$ 186,488.84	\$ 235,526.79	\$ 181,736.02	\$ 186,764.67	\$ 200,290.27
Revenues/Expenses Ratio		8%	12%	8%	11%	25%
Average 5 year Ratio		13%				

GL Account	Buildings & Inspections	ACTUAL FY 12-13	ACTUAL FY 13-14	ACTUAL FY 14-15	ACTUAL FY 15-16	ACTUAL FY 16-17
322-100-01	BLDG Electric Permits	\$ 10,831.20	\$ 8,806.39	\$ 13,452.25	\$ 28,323.10	\$ 53,358.00
322-100-02	BLDG Alarm Permits	\$ 405.00	\$ 300.00	\$ 204.00	\$ 75.00	\$ 650.00
322-100-03	BLDG Gas Permits	\$ 475.00	\$ 595.00	\$ 635.00	\$ 1,030.00	\$ 1,055.00
322-100-04	BLDG Mechanical Permits	\$ 11,032.50	\$ 10,373.00	\$ 15,208.00	\$ 38,741.50	\$ 42,587.50
322-100-05	BLDG Plumbing Permits	\$ 3,512.75	\$ 3,273.45	\$ 4,512.25	\$ 14,559.42	\$ 18,647.50
322-100-06	BLDG Mobile Home Permits	\$ 5,500.00	\$ 5,850.00	\$ 6,275.00	\$ 5,650.00	\$ 6,805.00
322-100-07	BLDG Building Permits	\$ 42,431.50	\$ 47,641.19	\$ 50,944.25	\$ 105,470.00	\$ 119,362.10

History Projections, Portion Funded by Revenues Generated and Statistical Information

322-100-08	BLDG Demolition Permits	\$ 2,600.00	\$ 2,600.00	\$ 3,504.00	\$ 6,075.00	\$ 6,625.00
322-100-10	BLDG Swimming Pool Permits	\$ 1,027.00	\$ 1,636.00	\$ 2,074.00	\$ 966.00	\$ 2,714.00
322-100-11	BLDG Moving Permits	\$ -	\$ -	\$ 250.00	\$ 300.00	\$ 300.00
322-100-12	BLDG Pre Inspection Fee	\$ 1,200.00	\$ 1,325.00	\$ 1,125.00	\$ 500.00	\$ 1,100.00
322-100-13	BLDG Plan Review	\$ 16,694.00	\$ 19,122.25	\$ 35,521.40	\$ 52,814.28	\$ 49,150.00
322-100-14	BLDG Surcharge Fee	\$ -	\$ -	\$ (4.00)	\$ -	\$ -
322-100-15	BLDG Re-inspection Fee	\$ 550.00	\$ 900.00	\$ 1,100.00	\$ 1,475.00	\$ 2,725.00
322-100-16	BLDG Expired Permit Fee	\$ 400.00	\$ 1,496.00	\$ 925.00	\$ 2,500.00	\$ 2,350.00
322-100-18	BLDG Fines - Building w/o Permit	\$ 3,109.00	\$ 5,563.50	\$ 6,817.00	\$ 3,010.00	\$ 2,542.00
322-100-19	BLDG Administrative Fee	\$ 5,775.85	\$ 13,883.76	\$ 14,793.11	\$ 12,393.79	\$ 9,165.25
322-100-20	BLDG Copies	\$ 417.76	\$ 921.40	\$ 388.20	\$ 366.10	\$ 136.64
322-100-21	BLDG Contractor Licenses	\$ 2,851.25	\$ 2,168.00	\$ 4,096.25	\$ 9,279.50	\$ 577.50
322-100-22	BLDG Roofing Permits	\$ 6,624.25	\$ 9,359.75	\$ 6,611.50	\$ 22,065.52	\$ 25,264.00
Building & Inspections Revenues		\$ 115,437.06	\$ 135,814.69	\$ 168,432.21	\$ 305,594.21	\$ 345,114.49
Building & Inspections Expenses		\$ 239,229.60	\$ 320,399.86	\$ 320,399.86	\$ 355,320.51	\$ 405,969.05
Revenues/Expenses Ratio		48%	42%	53%	86%	85%
Average 5 year Ratio		63%				

GL Account	Emergency Medical Services - EMS	ACTUAL FY 12-13	ACTUAL FY 13-14	ACTUAL FY 14-15	ACTUAL FY 15-16	ACTUAL FY 16-17
342-600-0	EMS Fees	\$ 624,618.47	\$ 772,219.02	\$ 822,543.26	\$ 1,128,720.24	\$ 325,561.55
Emergency Medical Services - Expenditures		\$ 1,521,237.82	\$ 1,658,994.84	\$ 1,622,216.91	\$ 1,675,089.91	\$ 2,243,539.53
Revenues/Expenses Ratio		41%	47%	51%	67%	15%
Average 5 year Ratio		44%				

GL Account	Animal Control Fees	ACTUAL FY 12-13	ACTUAL FY 13-14	ACTUAL FY 14-15	ACTUAL FY 15-16	ACTUAL FY 16-17
001-346-400-0	Animal Control Kennel Fees	\$ 5,410.00	\$ 3,530.00	\$ 7,260.00	\$ 8,400.00	\$ 7,665.00
001-348-933-00	Training Surcharge					\$ 110.00
001-354-100-0	Filing Fee Reimbursement	\$ 570.00	\$ 550.00	\$ 830.00	\$ 1,060.00	\$ 630.00
001-366-000-2	Animal Control Donations	\$ 688.00	\$ 1,004.50	\$ 917.84	\$ 548.00	\$ 1,400.00
001-369-600-3	COW Reimbursement of Kennel Fees	\$ 5,520.35	\$ 3,168.00	\$ 2,366.08	\$ 1,937.96	\$ 2,412.15

History Projections, Portion Funded by Revenues Generated and Statistical Information

Animal Control Total Revenues	\$	12,188.35	\$	8,252.50	\$	11,373.92	\$	11,945.96	\$	12,217.15
Animal Control Expenditures	\$	140,597.41	\$	139,292.71	\$	138,112.19	\$	129,581.82	\$	138,883.48
Revenues/Expenses Ratio		9%		6%		8%		9%		9%
Average 5 year Ratio		8%								

GL Account	Library Fees	ACTUAL FY 12-13	ACTUAL FY 13-14	ACTUAL FY 14-15	ACTUAL FY 15-16	ACTUAL FY 16-17
334-700-01	State Grant	\$ 53,148.00	\$ 54,497.00	\$ 71,301.00	\$ 60,425.00	\$ 49,861.00
347-100-01	Library Fees	\$ 3,488.62	\$ 2,937.13	\$ 3,346.67	\$ 3,555.33	\$ 3,499.96
347-100-02	Library Copies	\$ 1,275.65	\$ 1,432.35	\$ 1,487.15	\$ 1,252.40	\$ 638.25
352-000-0	Library Fines	\$ 6,787.06	\$ 6,946.04	\$ 5,102.00	\$ 3,334.67	\$ 4,367.21
366-000-0	Library Donations	\$ 2,941.92	\$ 4,918.78	\$ 1,438.04	\$ 500.00	\$ 3,134.00
Library Total Revenues		\$ 67,641.25	\$ 70,731.30	\$ 82,674.86	\$ 69,067.40	\$ 61,500.42
Library Expenditures		\$ 210,900.37	\$ 219,272.99	\$ 207,931.91	\$ 162,668.38	\$ 180,857.64
Revenues/Expenses Ratio		32%	32%	40%	42%	34%
Average 5 year Ratio		36%				

GL Account	Pioneer Park	ACTUAL FY 12-13	ACTUAL FY 13-14	ACTUAL FY 14-15	ACTUAL FY 15-16	ACTUAL FY 16-17
335-700-0	FL Arts Licenses Plates	\$ 16.60	\$ 39.50	\$ 20.00	\$ -	\$ -
347-200-02	Camping Fees	\$ 34,276.33	\$ 34,019.56	\$ 48,383.36	\$ 55,503.65	\$ 63,339.94
347-200-03	Facility Rentals	\$ 14,746.50	\$ 17,042.51	\$ 19,837.74	\$ 22,606.02	\$ 15,748.50
347-230-01	Museum Entry Fees	\$ 1,388.20	\$ 1,822.51	\$ 1,965.61	\$ 175.42	\$ 1,758.06
366-000-6	Museum Donations	\$ 701.30	\$ 690.67	\$ 744.04	\$ 359.14	\$ 185.00
Pioneer Park Revenues		\$ 51,128.93	\$ 53,614.75	\$ 70,950.75	\$ 78,644.23	\$ 81,031.50
Pioneer Park Expenditures		\$ 198,684.70	\$ 216,213.93	\$ 206,874.06	\$ 232,850.41	\$ 247,632.95
Revenues/Expenses Ratio		26%	25%	34%	34%	33%
Average 5 year Ratio		30%				

GL Account	Hardee Lakes	ACTUAL FY 12-13	ACTUAL FY 13-14	ACTUAL FY 14-15	ACTUAL FY 15-16	ACTUAL FY 16-17
347-220-01	Entry Fees	\$ 7,918.33	\$ 11,704.48	\$ 17,758.73	\$ 18,424.88	\$ 32,565.10

History Projections, Portion Funded by Revenues Generated and Statistical Information

347-220-02	Camping Fees	\$	3,553.79	\$	10,599.28	\$	39,914.41	\$	61,767.18	\$	92,235.12
347-220-03	Facility Rentals	\$	70.09	\$	-	\$	50.00	\$	225.00	\$	4,892.57
347-220-04	Commercial Fishing	\$	1,080.69	\$	1,118.46	\$	2,402.49	\$	1,004.00	\$	2,751.00
366-000-4	Donations	\$	3,573.39	\$	3,224.36	\$	1,789.41	\$	1,320.40	\$	1,312.84
Hardee Lakes Revenues		\$	16,196.29	\$	26,646.58	\$	61,915.04	\$	82,741.46	\$	133,756.63
Hardee Lakes Expenditures		\$	188,234.96	\$	208,035.99	\$	293,517.19	\$	297,683.73	\$	337,352.05
Revenues/Expenses Ratio			9%		13%		21%		28%		40%
Average 5 year Ratio			22%								

APPENDIX A
BUILDING PERMITS & FINES

Valuation shall be confirmed by contract pricing or computed on a per square feet basis at the following:

<u>Type</u>	<u>Value</u>
Residential	\$ 75.00 per sq. ft.
Screen Room/Carport/Storage	\$ 20.00 per sq. ft.
Garage	\$ 30.00 per sq. ft.
Commercial	\$ 100.00 per sq. ft.
Industrial/Institutional	\$ 100.00 per sq. ft.

BUILDING PERMIT FEES

<u>Value</u>	<u>Cost</u>
Up to \$1,000	\$ 50.00
\$1,001 - \$50,000	\$ 30.00
(Plus \$6.00 for each additional \$1,000 of value or fraction thereof, to and including \$50,000)	
\$50,000 - \$100,000	\$ 300.00
(Plus \$5.00 for each additional \$1,000 of value or fraction thereof, to and including \$100,000)	
\$100,001 - \$500,000	\$ 500.00
(Plus \$4.00 for each additional \$1,000 of value or fraction thereof, to and including \$500,000)	
\$500,001 and up	\$ 2,000.00
(Plus \$3.00 for each additional \$1,000 of value or fraction thereof)	

CONSTRUCTION PLANS EXAMINATION

<u>Value</u>	<u>Cost</u>
up to 999.99	\$ 25
\$1,000 - \$10,000	\$ 50.00
\$10,001 - \$50,000	\$ 100.00
\$50,001 - 100,000	\$ 125.00
\$100,001 - \$250,000	\$ 250.00
\$250,001 - \$500,000	\$ 300.00
\$500,001 - \$1,000,000	\$ 750.00
\$1,000,001 - up	\$ 1,000.00
	(Plus \$0.10 per square foot)

OTHER PERMITS

Moving	\$ 300.00
Mobile Home Setup	\$ 300.00
Park Model Setup	\$ 300.00
Demolition	\$ 100.00

PLUMBING

<u>Type</u>	<u>Cost</u>
Base Permit Fee PLUS	\$ 50.00
Plumbing fixtures, floor drain or trap	\$ 10.00 each
house sewer	\$ 10.00 each
house sewer requiring replacement or repair	\$ 10.00 each
cesspool	\$ 10.00 each
septic tank/seepage pit/drain field	\$ 10.00 each
water heater and/or vent	\$ 10.00 each
install/alteration/repair water pipe or treating equipment	\$ 10.00 each
repair/alteration drainage or vent pipe	\$ 10.00 each
vacuum breakers or backflow device	\$ 10.00 each
RV Park Model or Mobile Home	\$ 10.00 each

MECHANICAL

<u>Type</u>	<u>Cost</u>
Base Permit Fee PLUS	\$ 50.00 each

First \$1,000 or fraction thereof, of value of the installation	\$	15.00
Each additional \$1,000 or fraction thereof of the value of the installation	\$	10.00

ELECTRICAL

Type		Cost
Base Permit Fee	Up to \$1,000 in value PLUS	\$ 50.00 each
Each additional \$1,000 or fraction thereof of the value of the installation		\$ 10.00
Residential or Commercial up to 200 amps		\$ 25.00
Residential or Commercial additional amps over 200		\$ 0.20 per amp
PLUS		\$ 0.10 per sq. ft.
RV, Park Models, Mobile Home Park		\$ 25.00 each space
Temporary Electric		\$ 50.00 each

Gas

Type		Cost
Base Permit Fee		\$ 50.00
First \$1,000 or fraction thereof, of value of the installation		\$ 15.00
Each additional \$1,000 or fraction thereof of the value of the installation		\$ 10.00

ROOFING - VALUE COST

Up to \$1,000.00	(plus \$10 for first \$1,000)	\$ 50.00
\$1,001 to \$50,000	(Plus \$6 00 for each additional \$1,000)	\$ 30.00
\$50,001 to \$100,000	(for first \$50,000 and \$500 for each	\$ 300.00

SWIMMING POOLS - VALUE COST

In Ground Residential Pools	(plus \$10 for each additional \$1,000 over \$1,000)	\$ 75.00
Commercial Swimming Pools	(plus \$10 for each additional \$1,000 over \$1,001)	\$ 100.00
Storable Pools		\$ 25.00

MISCELLANEOUS PERMITS - TYPE COST

Tents		\$ 50.00
Fire Suppression		\$ 50.00
Fire Alarm		\$ 50.00
Sign		\$ 50.00
Mold Assessment		\$ 50.00

STATE REGISTERED CONTRACTOR FEE \$ 50.00 each

INSPECTION FEES

Type		Cost
Pre Inspection		\$ 100.00 each
First Re-inspection		\$ 25.00 each
Subsequent Re-inspections		\$ 50.00 each

(Plus 0 56 per mile after 30 miles one way)

PENALTIES

For work started prior to obtaining required permit - up to		\$ 1,000.00 each
	PLUS double the fee otherwise required	
Person working with no license and no permit FSS 489.127		\$ 1,000.00 per event
Notice to Appear		\$ 125.00 each
Violation of owner/builder statute FSS 455.228		up to \$5,000.00 per event
Stop Work Order issued		\$ 500.00 per day

CODE ENFORCEMENT

1ST Pre-Determination Visit		\$ -
1ST Post-Determination Visit		\$ 56.00
Additional Site Visits		\$ 50.00 each
Court Appearance	Ord. 1987-09	\$ 125.00

**APPENDIX B
PLANNING AND DEVELOPMENT FEES**

DEVELOPMENT PLANS

Description	Cost
Concept Development	\$ 250.00
Site Development	\$ 500.00
per lot/acre/sq. ft. of construction	\$ 10.00
Construction Site Development	\$ 500.00
per lot/acre/sq. ft. of construction	\$ 25.00
Special Exception	\$ 750.00
Major Special Exception	\$ 1,250.00
Modification to Major Special Exception	\$ 625.00
Special Exception for MH in FR	\$ 250.00
Minor Subdivision	\$ 500.00
plus per lot	\$ 25.00
Major Subdivision Plat	\$ 1,500.00
plus per lot	\$ 50.00
plus Compliance Review	\$ 500.00
Exception to Policy L1.22 of the Comp. Plan	\$ 250.00
Temporary Special Use Permit	\$ 250.00
TSUP Renewal	\$ 50.00
Variance	\$ 500.00
Rezoning	\$ 750.00
Alcoholic Beverage Zoning Review	\$ 250.00
Temporary Off Premises Sales of Motor Vehicles/Vessels	\$ 500.00
Vacating of Plat	\$ 250.00
Development Agreements	\$ 7,500.00

COMPREHENSIVE PLAN AMENDMENTS

Description	Cost
Large Scale Map	\$ 5,000.00 per acre
Text	\$ 2,500.00 per acre
Small Scale 0-10 ac.	\$ 1,000.00 per acre
Medium Scale 10-20 ac.	\$ 2,500.00 per acre

<u>LAND DEVELOPMENT CODE AMENDMENT</u>	\$ 750.00
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<u>PLANNED UNIT DEVELOPMENT</u>		\$	1,500.00	Minimum
plus per lot/1,000 sq. ft. of construction		\$	25.00	
Community Development District		\$	9,000.00	
Development of Regional Impact		\$	5,000.00	Deposit
	(Total determined by actual cost)			
per Residential Acre			TBD	
per Non-Residential Acre			TBD	
per Mining Acre			TBD	
Development Agreements		\$	7,500.00	

ACTIVITY APPLICATION

Mining Permits & Approvals

Initial Application	per acre of land under consideration	\$	1.20	Per Acre
Operating Approval	per acre of land to be disturbed	\$	8.40	Per Acre
Annual Reivew	per acre disturbed and not reclaimed	\$	7.00	Per Acre
Amendments	per acre not already being considered	\$	8.40	Per Acre
Annual Monitoring	per acre of land within the tract	\$	1.20	Per Acre
Value of \$100,001 to \$500,000	Plus \$3.00 for each additional \$1,000	\$	500.00	
Value of \$500,001 and over	Plus \$4.00 for each additional \$1,000	\$	2,000.00	

APPEALS

Description	Cost
Appeals to County Manager	\$ 150.00
Subsequant Appeal to BOCC maximum fee of	\$ 100.00

Master Mining Plan, Mining Unit Plan, Annual Mining Unit Report, Revisions, and Mining transfer Plans are adjusted periodically by separate resolution.

**APPENDIX C
PUBLIC RECORDS REQUEST AND MAPS**

PUBLIC RECORDS REQUEST

Type of Record	Cost
Audio Tapes (120)	\$ 2.53 per unit
Computer Disk - CD-ROM	\$ 0.54 per unit
Copies - One sided	\$ 0.15 per unit
Copies - Two sided	\$ 0.20 per unit
Land Development Regulations	\$ 100.00 per unit
CD Version	\$ 50.00 per unit

Extensive use of technology (not a copy machine) and personnel services:
Allowable charge = hourly wage (including benefits) X research time.

Pre-payment is required before any copies are made. Citizens may supply their own VCR and audiotapes. To avoid the spread of viruses, no outside computer disks may be used. Citizens wishing a copy in electronic format must purchase a new, unused diskette from the county. The public has the right to inspect copyrighted documents. However, the public may NOT copy copyrighted materials without permission from the copyright holder. This includes architectural plans, photographs, and any written (copyrighted) information. All County publications must be sold at cost, not as a revenue-making project. County departments will not fax responses to public records request. Responses will be mailed with a return receipt to insure that all responses are received at the appropriate address.

ZONING AND LAND USE MAPS

Map Description:	Size	Cost
County Atlas	8 1/2" X 11"	\$ 35.00 per unit
	(County Atlas is available free on line)	
County + City	84" X 36"	\$ 25.00 per unit
County (Large)	62" X 36"	\$ 20.00 per unit
County (Small)	36" X 24"	\$ 15.00 per unit
Future Land Use	11" X 17"	\$ 5.00 per unit
Zoning	11" X 17"	\$ 5.00 per unit
Custom Maps	Custom	\$ 35.00 per hour

**APPENDIX D
CIVIC CENTER RENTAL**

AVAILABILITY: The facility will be available upon request on a first come / first serve basis. Reservations should be made not less than five (5) days in advance. The closing hours for the Civic Center are: Monday - Thursday 11:00 p.m., Friday - Sunday 12:00 a.m. unless a time waiver is approved by the Board of County Commissioners.

AGENCY	BOARD APPROVED WAIVER	RATE
<u>Government</u>		
HC BOCC and Constitutional Officers	100%	\$ - per hour
4-H Events	100%	\$ - per hour
Health Department	100%	\$ - per hour
CFRPC	100%	\$ - per hour
SWFWMD	100%	\$ - per hour
Cities	100%	\$ - per hour
State i.e. FDOT	100%	\$ - per hour
Schools for educational events such as testing	100%	\$ - per hour
Schools for recreational events such as dances	34%	\$ 70.00 per hour
<u>501c3 Non-Profit Organizations</u>		
Hardee Youth Sports, Hardee Athletic Foundation, Churches...	34%	\$ 70.00 per hour
<u>Private</u>		
Weddings or Parties	0%	\$ 105.00 per hour
<u>Commercial</u>		
Wrestling or boxing events	0%	\$ 150.00 per hour
<u>Industry Support Organizations</u>		
Cattlemen, Citrus, Blueberry, Farm Bureau, Farm Credit, Beef Council...	0%	\$ 105.00 per hour
<u>Community Cultural</u>		
Florida Hospital Back to School, HARC Dances...	0%	\$ 105.00 per hour
<u>Block Rates</u>		
Story of Jesus, Fair, Heartland Corral... (usage of more than one week)		\$ 100.00 per day
<u>Out of County Residents</u>		\$ 150.00 per hour

SECURITY DEPOSIT

There will be a \$200.00 security deposit for county residents and entities. A higher deposit could be required by County due to the nature of the event. There will be a \$300.00 security deposit for out of county residents and entities.

* Certificate of exemption will need to be provided.

**Any organization that does not maintain a local address and the majority of the members are not Hardee County residents will be considered "out of county residents" for both the hourly rate and the security deposit.

Payment will be made no later than fifteen (15) days prior to the event. If payment is not received within this time frame the event will be canceled.

See rental agreement for complete set of rules and regulations.

**APPENDIX E
EMERGENCY MEDICAL SERVICES FEES**

EMS FEES =

Service Type	Cost
BLS Emergency	\$ 450.00
BLS Non-Emergency	\$ 450.00
ALS 1 Emergency	\$ 550.00
ALS 1 Non-Emergency	\$ 550.00
ALS 2	\$ 650.00
TWT - BLS	\$ 35.00
TWT - ALS 1	\$ 35.00
Ground Mileage	\$ 9.00

BLS = Basic Life Support
ALS = Advanced Life Support
TWT = Treatment without Transport

Copies:
Request for legal documents \$1.00 per page up to 25 pages \$0.25 per page after plus applicable postage

**APPENDIX F
ANIMAL CONTROL FEES**

ADOPTION FEES

Dog or Cat	Cost
Administrative Fee	\$ 10 00 per animal
Spay/Neuter Deposit	\$ 25 00 per animal
Rabies Vaccination Deposit	\$ 10.00 per animal
TOTAL	\$ 45.00 per animal

Stray or Feral Chicken \$ 2.00 per animal

KENNEL FEES

Dog or Cat	Cost
First Impoundment	\$ 15.00 per animal
Second Impoundment	\$ 20.00 per animal
Third Impoundment	\$ 25 00 per animal
Boarding Fee	\$ 8.00 per animal/per day
Rabies Quarantine	\$ 50.00 per animal/10 days PLUS daily boarding fee
Dangerous Dog Certification	\$ 165.00 per animal/per year PLUS Dangerous Dog sign

STRAY OR FERAL CHICKENS

First Impoundment	\$ 5 00 per animal
Second Impoundment	\$ 10.00 per animal
Third Impoundment	\$ 15.00 per animal
Boarding Fee	\$ 5.00 per animal/per day

SURRENDER FEES (Dogs/Cats)

Shelter surrender	\$ - per animal
Field surrender	\$ 5 00 per animal

EUTHANIZIA FEES (Dogs/Cats) (Approved by BoCC at September 5, 2019 meeting)

X-Small (1-10 lbs)	\$40.00 per animal
Small (11-25 lbs)	\$50 00 per animal
Medium (26-40 lbs.)	\$60 00 per animal
Large (41-70 lbs.)	\$75.00 per animal
X-Large (71-90 lbs.)	\$90.00 per animal
XX-Large (91-110 lbs)	\$95.00 per animal

Fines are set by County Ordinance and included in this resolution as reference

ORDINANCE VIOLATION

Dog or Cat	Cost
No Rabies Vaccination	First Offense \$ 50 00 per animal
No Rabies Vaccination	Second Offense \$ 70 00 per animal
No Rabies Vaccination	Third Offense \$ 130.00 per animal
No Rabies w/Bite or Scratch	First Offense \$ 110.00 per animal
Nuisance Dog or Cat	First Offense \$ 50 00 per animal
Nuisance Dog or Cat	Second Offense \$ 70.00 per animal
Nuisance Dog or Cat	Third Offense \$ 130 00 per animal
Dog or Cat At Large	First Offense \$ 50 00 per animal
Dog or Cat At Large	Second Offense \$ 70 00 per animal
Dog or Cat At Large	Third Offense \$ 130 00 per animal
At Large w/Bite or Scratch	First Offense \$ 110 00 per animal
Abandoned Dog or Cat	First Offense \$ 160.00 per animal
Interference with AC Officer	First Offense \$ 160.00 per occurrence
All violations: Filing Fee	All \$ 10.00 per violation
All violations: Training Surcharge	All \$ 5 00 per violation

All subsequent offenses occurring within three years shall be punishable by a civil penalty as the Court may impose, not to exceed \$500 00

APPENDIX G LIBRARY FEES

LATE FINES

Description	Cost
Audio Cassette, Kits, Music CD	\$ 0.25 per day
Audio CD Sets	\$ 1.00 per day
DVD	\$ 1.00 per day
Video Game	\$ 1.00 per day
Books	\$ 0.25 per day
Periodicals	\$ 0.25 per day
Pink Cart Books	\$ 1.00 per day
Playaways	\$ 1.00 per day

LIBRARY CARDS

Description	Cost
Residents	FREE
Replacement Card	\$ 2.00 each
Non-Resident 3 months	\$ 10.00 each
Non-Resident 6 months	\$ 20.00 each
Non-Resident 12 months	\$ 30.00 each
Guest Pass for Public Access Computer	\$ 2.00 2 hours
Guest Pass for Wireless Access	FREE
Registration Fee for Program Materials	up to \$25.00 per event

COPIES

Black and White	\$ 0.25 per sheet
Color	\$ 1.00 per sheet

MATERIAL REPLACEMENT

Description	Cost
CD Audiobook	\$ 60.00 each
DVD Single	\$ 18.00 each
DVD Set	\$ 60.00 each
Hardback Book	\$ 25.00 each
Easy Book	\$ 17.00 each
Easy Board Book	\$ 8.00 each
J CD Audiobook	\$ 60.00 each

J DVD	\$	18.00	each
J Hardback Book	\$	17.00	each
J Mass Market PBK	\$	5.00	each
J Music CD	\$	20.00	each
J Trade PBK	\$	10.00	each
Mass Market PBK	\$	8.00	each
Trade PBK	\$	16.00	each
Magazine	\$	5.00	each
Reference	\$	60.00	each
Music CD	\$	20.00	each
YA CD Audiobook	\$	60.00	each
YA Hardback Book	\$	17.00	each
YA Trade PBK	\$	10.00	each
YA Mass Market PBK	\$	5.00	each
YA DVD	\$	18.00	each
Video Games	\$	48.00	each
Bar Code Replacement	\$	2.00	each
CD/DVD Case	\$	5.00	each
Processing Fee/Replacement	\$	5.00	each
Processing Fee/Damaged Materials	\$	5.00	each

**APPENDIX H
PIONEER PARK FEES**

CAMPING AND FACILITY RENTALS

Description		Cost	
Camp Sites without Electric		\$15.00 plus tax	daily
Camp Sites without Electric		\$69.00 plus tax	weekly
Camp Sites without Electric		\$250.00 plus tax	monthly
Camp Sites with Electric		\$20.00 plus tax	daily
Camp Sites with Electric		\$100.00 plus tax	weekly
Camp Sites with Electric		\$300.00 plus tax	monthly
Extra Person		\$2.00 plus tax	daily
Extra Person		\$10.00 plus tax	weekly
Extra Person		\$25.00 plus tax	monthly
Picnic Shelters	Non-reserved	FREE	
Picnic Shelters	Reserved	\$50.00 plus tax	daily
Pavillion		\$200.00 plus tax	daily
Rec Building		\$200.00 plus tax	daily
Nickerson/Ullrich Building		\$250.00 plus tax	daily

In addition, a lighting fee may be charged for Nickerson/Ullrich Building

MUSEUM ENTRANCE FEE

Description		Cost	
Under 6 years of age		FREE	daily
Ages 6 and up		\$2.00 plus tax	daily

WILDLIFE REFUGE ENTRANCE FEE

Description		Cost	
Under 6 years of age		FREE	daily
Ages 6 - 12		\$2.00 plus tax	daily
Ages 13 and up		\$4.00 plus tax	daily
Single		\$15.00 plus tax	annual
Family		\$30.00 plus tax	annual

MUSEUM/WILDLIFE REFUGE ENTRANCE FEE - COMBO

Description		Cost	
Under 6 years of age		FREE	daily
Ages 6 - 12		\$3.00 plus tax	daily
Ages 13 and up		\$5.00 plus tax	daily
Annual Pass Combo - Single	Museum & Wildlife Refuge	\$25.00 plus tax	annual
Annual Pass Combo - Single	Hardee Lakes, Museum and Wildlife Refuge	\$65.00 plus tax	annual

**APPENDIX I
HARDEE LAKES PARK FEES**

CAMPING AND FACILITY RENTALS

Description		Cost	
Entrance Fee		\$5.00	per vehicle
Camp Sites without Electric		\$15.00 plus tax	daily
Camp Sites without Electric		\$69.00 plus tax	weekly
Camp Sites without Electric		\$250.00 plus tax	monthly
Camp Sites with Electric		\$20.00 plus tax	daily
Camp Sites with Electric		\$100.00 plus tax	weekly
Camp Sites with Electric		\$300.00 plus tax	monthly
Equestrian Camping per trailer		\$25.00 plus tax	per day
Picnic Shelters	Non-reserved	FREE	
Picnic Shelters	Reserved	\$50.00 plus tax	per day
Enviro Building	Reserved	\$75.00 plus tax	per day
Community Center	Reserved	\$ 187.50	per 4 hours
Community Center	Reserved	\$ 374.50	per day
Residential Annual Pass	Hardee Lakes Only	\$50.00 plus tax	per year
Residential Annual Pass	Hardee Lakes, Pioneer Park Animal Refuge, Pioneer Park Museum	\$65 plus tax	per year

**APPENDIX J
HARDEE PARK SPORTS COMPLEX FEES**

Description	Cost
Soccer and Baseball Fields Season Fees	
Adults (18 and over)	\$ 25.00 per person
Children	\$ 15.00 per person

**APPENDIX K
ROAD AND BRIDGE PERMIT FEES**

DRIVEWAY CONNECTION PERMIT FEES

Description	Cost
Residential	\$ 50.00 each
Commercial	\$ 100.00 each
Driveway installed without permit	\$ 250.00 each (Plus Regular Permit Fee)

OTHER

Description	Cost
Road Closure	\$ 650.00 each
Utility Permit	\$ 100.00 each
Maps	\$ 3.00 each

**APPENDIX L
FIRE INSPECTION FEES**

ROUTINE INSPECTIONS

Facility Square Footage	First/Second Inspection	Re-inspections
Up to 5,000	\$ 50.00	\$ 100.00
5,001 - 10,000	\$ 60.00	\$ 120.00
10,001 - 15,000	\$ 70.00	\$ 140.00
15,001 - 20,000	\$ 80.00	\$ 160.00
20,001 - 25,000	\$ 90.00	\$ 180.00
25,001 - 30,000	\$ 100.00	\$ 200.00
30,001 - 35,000	\$ 110.00	\$ 220.00
35,001 - 40,000	\$ 120.00	\$ 240.00
40,001 - 45,000	\$ 130.00	\$ 260.00
45,001 - 50,000	\$ 140.00	\$ 280.00
50,001 - 55,000	\$ 150.00	\$ 300.00
55,001 - 60,000	\$ 160.00	\$ 320.00
60,001 - 65,000	\$ 170.00	\$ 340.00
65,001 - 70,000	\$ 180.00	\$ 360.00
70,001 - 75,000	\$ 190.00	\$ 380.00
75,001 - 80,000	\$ 200.00	\$ 400.00
<u>Above 80,000</u>	\$ 210.00	\$ 420.00

Plus \$5.00 for each addt.
5,000 sq ft above 80,000

Plus \$10.00 for each
addt. 5,000 sq ft above
80,000

Pre-Inspections \$ 30.00 each

CERTIFICATE OF OCCUPANCY INSPECTION

Facility Square Footage	First Inspection	Re-inspections
Up to 5,000	\$ 65.00	\$ 130.00
5,001 - 10,000	\$ 130.00	\$ 260.00
10,001 - 15,000	\$ 195.00	\$ 390.00
15,001 - 20,000	\$ 260.00	\$ 520.00
20,001 - 25,000	\$ 325.00	\$ 650.00
25,001 - 30,000	\$ 390.00	\$ 780.00
Above 30,001	\$ 455.00	\$ 910.00

Plus \$10.00 for each addt.
5,000 sq ft above 30,000

Plus \$20.00 for each
addt. 5,000 sq ft above
30,000

CONSTRUCTION PLAN REVIEW / PERMIT:

Facility Square Footage	First Review	Additional Reviews
Up to 10,000	\$ 75.00	\$ 37.50
10,001 - 20,000	\$ 100.00	\$ 50.00
20,001 - 30,000	\$ 125.00	\$ 62.50
30,001 - 40,000	\$ 150.00	\$ 75.00
40,001 - 50,000	\$ 175.00	\$ 87.50
50,001 - 60,000	\$ 200.00	\$ 100.00
60,001 - 70,000	\$ 225.00	\$ 112.50
70,001 - 80,000	\$ 250.00	\$ 125.00
80,001 - 90,000	\$ 275.00	\$ 137.50
Above 90,001	\$ 300.00	\$ 150.00
	Plus \$0.10 for each addt. sq ft above 90,000	Plus \$0.05 for each addt. sq ft above 90,000

PERMIT FEES:

Description	Cost
Sprinkler (50 or less sprinkler heads)	\$ 35.00 per floor
Sprinkler (51 - 100 sprinkler heads)	\$ 75.00 per floor
Sprinkler (Over 100)	\$ 1.00 each
Standpipe	\$ 35.00 each
Fire Alarm	\$ 35.00 per floor
Fire Pumps	\$ 35.00 each
Hood Extinguishing System	\$ 35.00 each
Other Extinguishing Systems	\$ 35.00 each
Flammable/Combustible Storage	\$ 50.00 each
Tent	\$ 50.00 each
Public Fireworks Display	\$ 75.00 each
Sparkler vendor	\$ 75.00 each
Exhibit/Trade Shows and Festivals	\$ 50.00 each

FALSE FIRE ALARM FEE

1-3 False Alarms within 12 months	No Action
4-5 False Alarms within 12 months	Warnings
6 and above False Alarms within 12 months	\$100 - \$500 each

Copies:

Request for legal documents Follow policy and charges under C. Public Records Request

Fire Assessments are set by annual resolution through TRIM process and are only referenced in this document

FIRE ASSESSMENTS

County Wide:

Residential		Per Unit	\$ 165.11
Commercial	+	Per Square Ft	\$ 0.19
Industrial		Per Square Ft	\$ 0.10
Institutional		Per Square Ft	\$ 0.16

**APPENDIX N
UTILITY WATER AND WASTEWATER FEES**

Water: Equivalent Residential Unit (ERU) = 200 gallons per day (6,000 gallons per month)
Base rate = \$8.79 per ERU per month, **PLUS Usage rate** = \$2.49 per 1,000 gallons
 Special, by exception purchase rate = \$3.955 per 1,000 gallons.
 Note Ordinance correction: All Backflow prevention Devices require minimum Annual testing.

<u>Meter Size</u>	<u>Meter Type</u>	<u>Monthly Bill Est.</u>	<u>Capacity Fee**</u> \$1500/ERU	<u>Tap Fee</u> At cost
			-or-	-or-
RV	3/4"	\$11.87	\$750	\$550
Apartment or MH	3/4"	\$17.80	\$1,125	\$550
Single Family	3/4"	\$23.73	\$1,500	\$550
3/4"	D	TBD	\$2,250	\$550
1"	D	TBD	\$3,750	\$750
1 1/2"	D	TBD	\$7,500	\$1,250
2"	D,C, or T	TBD	\$12,000	\$1,500
3"	D,C	TBD	\$24,000	\$1,850
3"	T	TBD	\$27,000	\$1,900
4"	D,C	TBD	\$37,500	\$2,700
4"	T or Fire	TBD	\$45,000	TBD
Hydrant	Fire	TBD	\$22,500	\$3,500
6"	D,C	TBD	\$75,000	TBD
6"	T or Fire	TBD	\$93,750	TBD

D=Nutating disc; C=Compound; T=Turbine; TBD=To be determined
 All meters/installation must be approved by County.

Sewer/Waste Water: ERU = 150 gallons per day (4,500 gallons per month)
Base rate = \$26.10 per ERU per month (Note: Industrial users higher based on loadings)

<u>Type</u>	<u>Monthly Bill Est.</u>	<u>Capacity Fee**</u> \$3500/ERU	<u>Tap Fee</u> As determined by County for:
			-or-
RV	\$13.05	\$1,750	a) No previous tap-in;
Apartment or MH	\$19.58	\$2,625	b) New location requested;
Single Family	\$26.10	\$3,500	c) Existing tap-in damaged.
Commercial	*	*	
Industrial	*	*	

* Assigned ERU value based on one of following methods:

- 1) Estimated typical flow for type user;
- 2) Estimate of 75% water flow data when water metered;
- 3) Customer waste water flow meter, approved by County.

**Capacity fees not paid initially may be paid over maximum of five years w/interest.

Negotiable Developer & Large User Agreements available as required by County.

Note: Tap-in installation charge is in addition to service fees, line extension/facility contributions, capacity fees, or other charges/fees which may be appropriate for services rendered. Road crossing and/or FDOT permit Fees are paid by Property Owner.

Negotiable Developer & Large User Agreements available as required by County.

Base rate for water and/or sewer services is considered a service reservation/availability charge and billable whether property is occupied or not, and whether actually connected to the system services or not (i.e., owner fails to connect within allotted time, service shut off, etc).

Exception provided if a property has no County Certificate of Occupancy or is declared "unfit for human habitation", HCUD reserves right to discontinue services & billing until such time as property is brought to code and/or habitable.

Exception provided if by customer request a Residential service has been temporarily disconnected for Seasonal Absence up to four months. In such case 1/2 base rate will be billed during that period, however meter disconnect and reconnect charges apply.

Deposits (Any accrued interest is retained by Utility):

Residential Service Deposit: \$100

Hydrant water meter & BFD assembly Service Deposit: \$700

"Plan Review Deposit": Minimum \$1,000 up to 5% of project est construction cost.
(Required for larger projects to recover related County costs).

Service Charges:

Account Set up (includes existing site meter activation): \$25

Late Payment (flat rate): \$5

Disconnect & Lock--
(non-payment >2 mths): \$35
(temp. seasonal, up to four months @ 1/2 Base rate, reconnect service charge applies): \$35

Reconnect--	
(Regular operating hours, same day).	\$35
(Regular operating hours, next business day):	\$20
(After operating hours or weekend/holiday).	\$55
Premise visit (Owner's request; waived if issue County responsibility):	\$25

Meter Fees/Fines:

Obstructed access (i.e., parked vehicle, fence addn, secured gate, unsecured pet, etc):	\$50
Meter Tampering (If lock device broken, meter will be pulled & addl charges/legal may a	\$500
Damaged components (Box et al, water/sewer lid, etc, By lawnmower, vehicle, etc):	At cost + labor
Damaged lock (When placed for failure to pay &/or to prevent use without payment):	\$50
Meter Removal (If lock device previously damaged, or use when service turned off):	\$75
Meter Reinstall (When account paid on past due and applicable charges):	\$75

Miscellaneous Fees/Charges:

Non-Satisfactory Funds (In addition to any Clerk of Court fees):	\$30
Residential DCV replacement (as required):	At cost + labor
BFD test/recertification (as required, when not provided timely by customer vendor):	At cost + \$30
Septage acceptance permit & disposal/treatment (as approved by HCUD Direct	25x sewer base

**APPENDIX O
SOLID WASTE DISPOSAL FEES**

SOLID WASTE DISPOSAL TIPPING FEES

Description	Cost
Residential that pay Special Assessments:	
Household Garbage	No Charge
Wood and Yard Waste	No Charge
Residential that do not pay Special Assessments:	
Household Garbage	\$ 64.00 per ton
Wood and Yard Waste	\$ 64.00 per ton
All Residential:	
Construction and Demolition Debris	\$ 64.00 per ton
Tires	\$ 125.00 per ton
Recyclables	No Charge
Scrap Metal	No Charge
Commercial:	
Garbage	\$ 64.00 per ton
Wood and Yard Waste	\$ 64.00 per ton
Construction and Demolition Debris	\$ 64.00 per ton
Tires	\$ 125.00 per ton
Recyclables	No Charge
Scrap Metal	No Charge
Special Handling	\$ 100.00 per ton
Asbestos	\$ 100.00 per ton
Pre-tested Contaminated Soil	\$ 100.00 per ton
Government Exempt	No Charge
Load Fee	\$ 5.00 each
Weight Ticket	\$ 5.00 each
Car Tire <16"	\$ 2.00 each
Car Tire w/rim	\$ 5.00 each
Other tires w/rims	\$ 125.00 per ton plus \$5.00 per rim
Freon Removal	\$ 10.00 each
Minimum Charge:	\$ 2.00 per vehicle

***** Recyclables and Repurposed:**

Recyclables and Repurposed items may be sold at market or negotiated prices as determined by the Purchasing agent and/or the Solid Waste Director.

SW Assessments are set by annual resolution through TRIM process and are only referenced in this document

SOLID WASTE ASSESSMENTS
Mandatory Collection & Disposal
Unincorporated Residential:
Collection:
Disposal:

Per Unit	\$ 126.99
Per Unit	\$ 94.33

MANAGEMENT & BUDGET POLICIES

The purpose of this document is to establish minimum requirements for Hardee County in budget preparation and management.

HARDEE COUNTY

HARDEE CLERK TO BOARD
SEP 11 '19 AM 8:39

MANAGEMENT & BUDGET POLICIES

Prepared by: Office of Management & Budget

janice.williamson

Updated 7/11/19

{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.}

Table of Contents

- I. Financial Planning Policies** – These policies address both the fundamental principles of a balanced budget and the need for long-term planning
1. Budget
 2. Long Range Planning
- II. Revenue Policies** – Understanding the revenue stream is essential to prudent planning. Most of these policies seek stability to avoid potential service disruptions caused by revenue shortfall.
1. Revenue
 2. Fees and Charges
 3. Use of One-time/Unpredictable and/or Unplanned Revenues
- III. Expenditure Policies** – The expenditures of jurisdictions define the ongoing public service commitment. Prudent expenditure planning and accountability will ensure fiscal stability.
1. Debt Capacity, Insurance and Management
 2. Fund Balance and Reserve Accounts
 3. Capital Improvement Plan
 4. Non-profit Charitable Contributions
- IV. Accounts Receivable Policies** - This policy addresses the procedures for which each department will receive cash payments for services.
1. Internal Controls
 2. Accounting Practices
 3. Billing Practices
 4. Depositing of Received Funds
 5. Escrowed Funds
 6. Collection
 7. Returned Checks
 8. Bad Debt
 9. Budgetary Review Responsibility
- V. Asset Management Policy** – This policy safeguards and accounts for the public investments of capital assets including land, buildings, equipment and infrastructures.
1. Capital Asset Definition, Classes and Capitalization Thresholds
 2. Cost of a Capital Asset
 3. Depreciation of a Capital Asset
 4. Disposition of a Capital Asset
 5. Capital Asset Classes

MANAGEMENT & BUDGET POLICIES

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 Departments to ensure compliance with provisions of this Policy.

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 1st and ends on September 30th. 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 30th 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 transfers from within a department or same fund must be approved by the OMB Director or his/her designee. Any material changes to the capital budget, as determined by the County Manager or OMB Director, may go before the Board for approval.

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:

Asset Classification	Threshold
Land	Capitalize All
Buildings/Building Improvements	\$1,500
Infrastructure	\$1,500
Equipment	\$1,500
Intangible Assets	\$1,500
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.

APPENDIX TABLE OF CONTENTS:

Sample Cash Receipting Checklist

Page 184

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

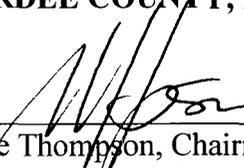
- Bad Debt**
 - Establish method of calculation
 - Timing of calculation
 - Write-off criteria

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

ADOPTED this 10th day of September, 2019.

Policy will be effective October 01, 2019.

HARDEE COUNTY, FLORIDA

By: 
Mike Thompson, Chairman
Board of County Commissioners

GLOSSARY

An alphabetical list of terms or words found in this document or related to the budget process with a brief explanation of each word.



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 are equal to expenditures. (Reflects 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 The budget after the Board's modifications 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 GOVERNMENT TAXES are a financial charge or a levy imposed on transactions or for the use of something as outlined in Florida State Statutes. Some examples of general government taxes are ad valorem taxes, communication taxes, and discretionary sales surtax.

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 goods 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 is 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 is the term used to designate a unique charge that government units can assess against real estate parcels for certain public projects. Generally, these are collected by the Tax Collector's Office on the annual consolidated tax bill along with ad valorem taxes. Some examples of special assessments would be for fire control, solid waste collection, and solid waste disposal.

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.

STATE SHARED REVENUES are revenues collected by the State of Florida and distributed to cities, counties, and school districts. The majority of state shared revenues are made up of sales and use tax, gross receipts tax, motor and special fuel taxes, and motor vehicle license tax revenues.

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 ratio at which a business or person is taxed. It is the amount of tax stated in terms of a unit of the tax base. For example, if the tax rate is 5.000 mills the tax rate is \$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.



Hardee County 2019-20 Budget

Prepared by
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