Hardee County
FLORIDA







FISCAL YEAR 25-26

HARDEE COUNTY BUDGET

Hardee County Board of County Commissioners

Prepared by:
Office of Management and Budget

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Budget in Brief – Fiscal Year 2025–2026
Hardee County, Florida

Hardee County's FY 2025–2026 budget reflects responsible financial management while maintaining essential services, supporting public safety, and investing in infrastructure and people. This one-page summary highlights how County resources are allocated to meet community needs and prepare for the future.

Budget at a Glance

Total Budget: $203,557,655
Full-Time Equivalent Positions: 225.5
Millage Rate: 7.9200 mills (lowest adopted since FY 2008)
Ad Valorem Revenue: Approximately $23.6 million

Key Priorities

• Maintain essential public services
• Protect public safety and emergency response
• Invest in infrastructure and utilities
• Support workforce stability and service delivery
• Enhance quality of life through parks, libraries, and community programs

Workforce & Service Delivery

The budget funds 225.5 full-time equivalent positions, including 14 new positions, and includes a 4% cost-of-living adjustment, up to a 3% merit increase, and continued support for the tuition reimbursement program. Ten employees participated in the program last year, including the Library Services Manager, who earned a Master's Degree in Library and Information Science.

Challenges & Financial Considerations

The County continues to address challenges related to aging infrastructure and deferred maintenance, cash flow management for grant-funded projects, workforce recruitment and retention in a small labor market, and legislative uncertainty at the state level, including potential changes to property tax policy. Recent capital investments have helped mitigate some risks, while long-term planning and diversified revenues remain critical.

Looking Ahead

The FY 2025–2026 budget positions Hardee County to meet current service demands while planning responsibly for the future. Through prudent stewardship and strategic investment, the County remains focused on delivering reliable services and maintaining a high quality of life for residents.

Budget Message

October 1, 2025

Honorable Commissioners:

On behalf of the men and women employed by the Board of County Commissioners and the residents of Hardee County, I am pleased to present the Fiscal Year 2025–2026 adopted balanced budget.

This budget reflects the County's commitment to responsible financial stewardship while ensuring the resources necessary to deliver essential services and maintain a high quality of life. It supports long-term community success through continued investments in infrastructure, public safety, workforce stability, and quality-of-life initiatives that strengthen Hardee County today and into the future.

The FY 2025–2026 adopted budget totals $203,557,655 and supports 225.5 full-time equivalent positions across County operations. This represents a 39 percent increase over the FY 2024– 2025 operating budget, driven largely by expanded capital activity and grant-funded initiatives. The final aggregate millage rate is 7.9200, the lowest adopted millage rate since FY 2008. While this rate reflects a 3.62 percent increase over the rolled-back rate, it accounts for continued inflation and rising costs associated with fuel, materials, utilities, insurance, and contracted services, while maintaining a strong focus on fiscal responsibility. At this millage rate, the County will generate approximately $23.6 million in ad valorem revenue.



Strategic Budget Highlights

The FY 2025–2026 budget advances several key objectives:

- Maintaining the lowest adopted millage rate in more than fifteen years
- Sustaining investment in County employees and service capacity
- Leveraging state and federal funding to address community needs

Tax Base and Millage Rate Overview

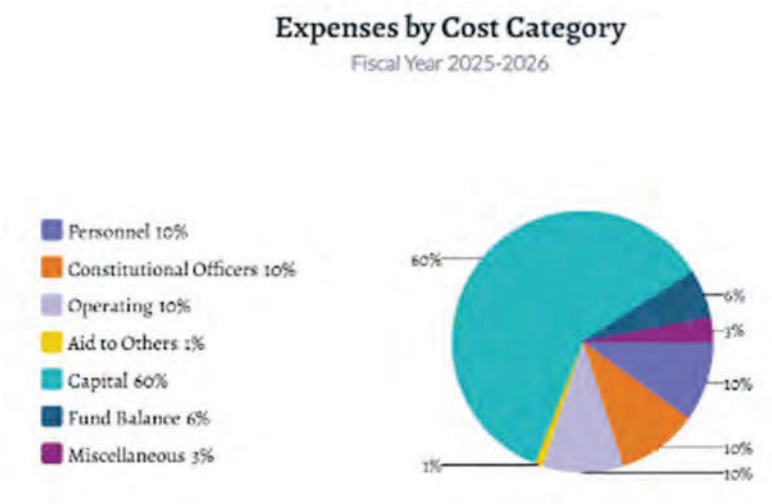
The County's financial capacity is closely tied to changes in taxable values and statutory property tax provisions. For 2025, the countywide tax base totals approximately $2.98 billion, consisting of $1.79 billion in real property and $1.19 billion in tangible personal property, reflecting an

overall increase of 10.85 percent from the prior year. Growth varied across property types, with residential and commercial properties accounting for the largest share of the tax base. At the same time, constitutional and statutory provisions continue to moderate revenue growth, including the implementation of Amendment 5, which reduced taxable value by approximately $2.0 million, and ongoing declines in citrus acreage and agricultural land values.

Against this backdrop, the adopted aggregate millage rate of 7.9200 reflects a balanced approach to funding essential County services while remaining mindful of taxpayer impact. This rate, the lowest adopted millage rate since FY 2008, represents a 3.62 percent increase over the rolled-back rate and accounts for continued inflation and rising operational costs. Together, the tax base conditions and millage rate decision demonstrate the County's commitment to fiscal responsibility, use of the rolled-back rate as a benchmark, and careful stewardship of resources to maintain service levels and long-term financial stability.

Community and Infrastructure Investment

The County continues to leverage state and federal grants to advance priority projects and meet community needs while reducing reliance on local revenues. This budget keeps Hardee County moving forward by investing in the infrastructure residents rely on every day—safe roads, dependable utilities, and facilities that support essential services. The Capital Improvement Plan includes more than $70 million in infrastructure-related expenditures, with a significant portion grant-funded, reducing the burden on local taxpayers. Major investments include approximately $7.0 million in grant-funded water and wastewater improvements and more than $23 million in Road and Bridge projects focused on resurfacing, drainage, traffic flow, and safety upgrades.



Given Hardee County's exposure to severe weather and hurricane impacts, the budget also prioritizes public safety projects that strengthen emergency readiness and continuity of operations. Investments in Fire Station One and the Emergency Operations Center will improve coordination, communications, and response capacity during major storm events, helping ensure essential services remain available when the community needs them most.

Workforce and Service Delivery

The County's workforce is central to delivering services effectively. Funding for 225.5 FTEs, including 14 new full-time positions, supports operational stability and responsiveness to community needs. The budget includes a 4 percent cost-of-living adjustment, up to a 3 percent merit increase, and continued funding for the tuition reimbursement program to support employee development and retention.

Maintaining a skilled, reliable workforce remains an ongoing challenge, as public-sector employers continue to compete with private industry and neighboring jurisdictions for qualified talent. Recruitment and retention pressures—particularly in specialized, technical, and high-demand roles—can affect service levels and increase training and onboarding costs. These investments help the County remain competitive, strengthen institutional knowledge, and support consistent service delivery for residents.

Service Adjustments

To ensure long-term sustainability, the County continues to evaluate service costs and revenue structures. This budget includes adjustments to both the Fire Assessment and the Solid Waste Assessment to better align revenues with the cost of providing services. The budget also funds a Fire Assessment Study to evaluate service demand, costs, and future funding needs.

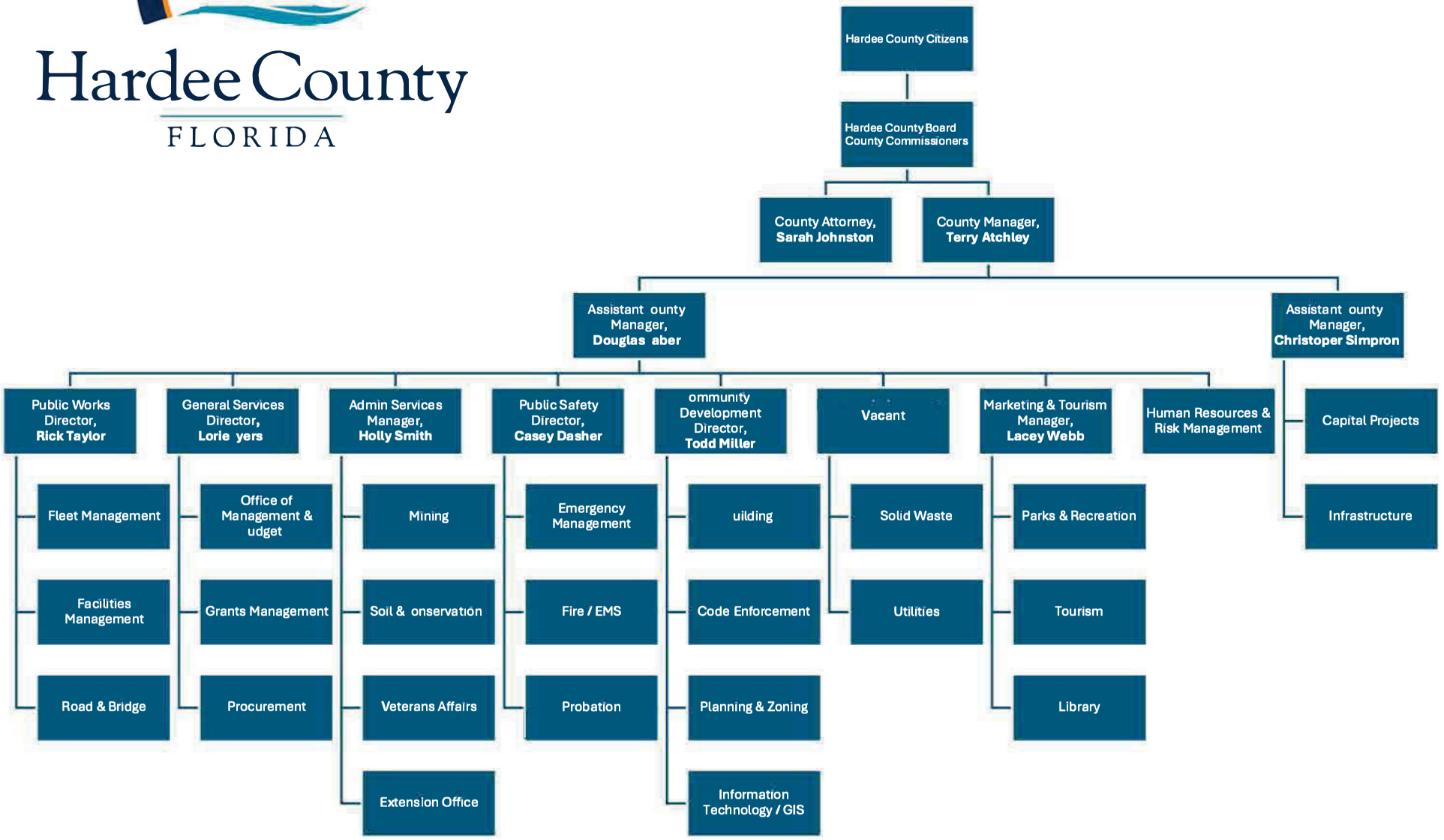
Challenges and Financial Considerations

Looking ahead, several factors continue to shape budget decisions. Like many local governments, Hardee County must manage aging assets and deferred maintenance, and while prior-year capital investments helped address key needs, ongoing investment is necessary to maintain roads, facilities, utilities, and service capacity. Grant-funded projects also create cash flow challenges because the County often must pay costs upfront and wait for reimbursement, requiring careful monitoring to keep projects moving without disrupting daily operations. Finally, legislative uncertainty—including proposals affecting property tax policy—reinforces the importance of diversified revenues and strong financial reserves.

Conclusion

I am confident that the FY 2025–2026 adopted budget meets the Board's goals of maintaining efficient daily operations while making strategic investments in the County's workforce, infrastructure, and long-term resilience. Through careful planning, collaboration, and fiscal discipline, this budget positions Hardee County to move forward together—prepared for future challenges and ready for new opportunities.

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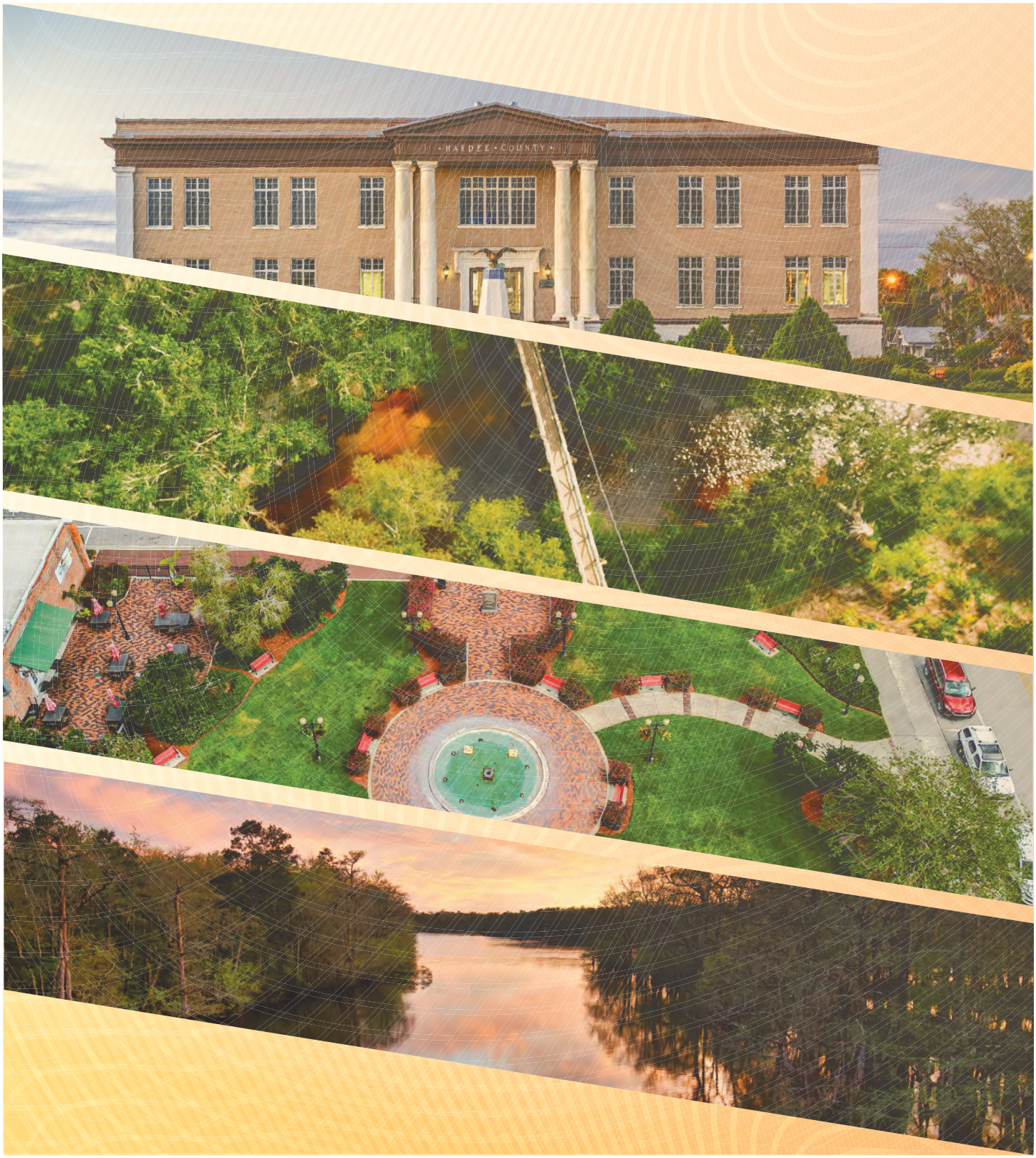
Effective 11/19/2024


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Alignment of Budget to Support Strategic Focus Areas

In partnership with the Central Florida Regional Planning Council, the Board of County Commissioners developed this Strategic Plan with a strong focus on what residents said they needed most. Through community surveys and public input, we worked together to shape a clear vision and mission for Hardee County and to identify the key focus areas that will guide our work and investments moving forward. It highlights key focus areas—Housing, Healthcare, Land Use, Transportation and Infrastructure, Education and Workforce, Economic Development, Recreation and Open Space, and Public Services and Government—and the FY 2025–2026 budget was built to align directly with those priorities.

- Housing investments include major water and wastewater infrastructure grants totaling $7.0 million, SHIP housing assistance funding of $350,000, and Transportation Disadvantaged services supporting seniors and residents with special needs.
- Healthcare funding supports public health and safety through allocations for the Health Department, Medicaid, mosquito control, medical examiner services, indigent burials, opioid reduction efforts, and planning for a new Medical Examiner facility.
- Land Use, Transportation and Infrastructure investments include more than $23 million in Road and Bridge capital improvements, creation of a Capital Projects Team, oversight of development and mining activities, gateway signage projects, broadband and Wi-Fi expansion grants, and Safe Streets infrastructure improvements.
- Education and Workforce initiatives include development of a county marketing team, cost-of-living and merit increases for employees, and continued funding for the tuition reimbursement program.
- Economic Development efforts support tourism, redevelopment partnerships with local municipalities, regional planning coordination, agricultural support through County Extension, and soil conservation programs.
- Recreation, Open Space, and Environment investments enhance parks and public spaces through improvements at Pioneer Park, Hardee Lakes, Magnolia Park, recreational facilities, wildlife refuge operations, and grant-funded infrastructure expansions.
- Public Services and Government funding supports law enforcement, detention services, emergency management, fire rescue, EMS, E911 services, library operations, veteran services, disaster recovery, solid waste operations, and partnerships with constitutional officers and the School Board.



Hardee County
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HARDEE COUNTY
STRATEGIC PLAN
Fiscal Year 2024-2025

Hardee County

Board of County Commissioners



TIM WELLS
District 1

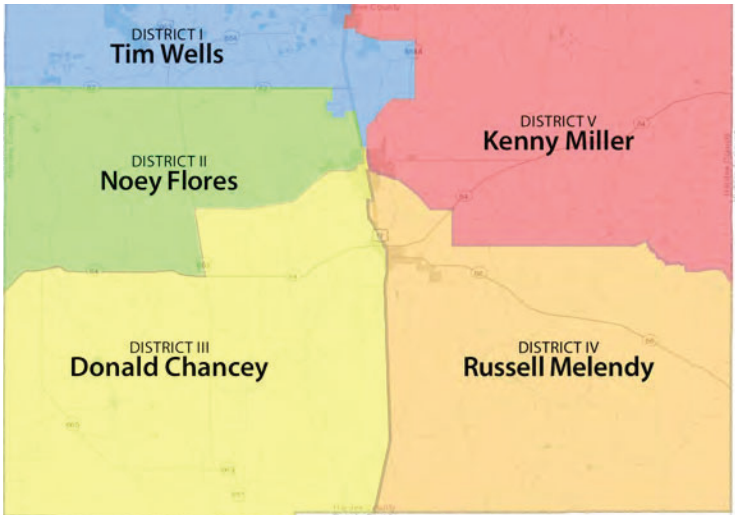
NOEY FLORES
VICE-CHAIR
District 2

RUSSELL MELENDY
CHAIR
District 4

DONALD CHANCEY
District 3

KENNY MILLER
District 5





Commissioner District Map

message from

County Manager

Terry Atchley



As the Hardee County Manager, I am committed to fostering an environment of opportunity, positivity and collaboration. Our strategic plan is key to keeping the county team focused on and aligned with the goals and priorities set by the community and the Hardee Board of County Commissioners (BOCC). From our crews who maintain roads, parks, swales and buildings; to our staff who process permit applications and utility bills and operate the landfill; to our leadership team and our contracted service providers, we all share a common mission: to deliver superior service and enhance the quality of life.

Everyone is an integral part of the county team. We are here to ensure the highest quality of living possible by providing for the needs and desires of our community.

Strategic planning and budgeting are integral components of successful fiscal management. The strategic plan provides direction, while the budget allocates resources to implement the plan. A strategic plan not linked to a budget is an unfunded dream. On the other hand, resource allocation, without big-picture thinking and community input, would be shortsighted and unresponsive to current and future conditions.

As we continue to grow, Hardee County continues to take intentional, proactive and strategic steps to strengthen our financial position while increasing transparency, innovation and operating efficiencies countywide. With a focus on our people, community trust, economic development, improving our infrastructure and balancing growth, and protecting our environmental resources, our strategic plan guides the annual budget/resource allocation process. It provides a basis and opportunity to evaluate existing programs and funding. It aligns our efforts with our shared priorities and goals. This strategic plan identifies what we will accomplish in the coming fiscal year and guides our work toward our long-term goals.

I look forward to the opportunities that lie ahead. I know this county team is committed to our core mission and to providing services efficiently, effectively and equitably. Together, we will achieve our vision for a resilient future.

Hardee County
FLORIDA

Building a Vibrant, Resilient Hardee County



Our Vision for the Future

A strong community of integrity
where people want to be.



Our Mission

Building a vibrant and resilient environment
focusing on the health, safety and
welfare of the community.

Our Guiding Principles

Promote Economic Development
Protect Property Rights
Enhance the Quality of Life for Residents and Visitors
Protect the Natural Environment
Provide Housing Opportunities and Choices

Our Values

Dedicated to enriching our community and quality of life.



Engaged

- Focus on the community.
  - Government
  - Social
  - Civic Organizations
  - Education Partners
  - Business
  - Local and State Stakeholders
- Strive to provide continuous transparent communication.



Innovative

- Create and capitalize on opportunity.
- Be responsive and persistent.
- Employ our expertise and knowledge.



Intentional

- Bridge necessities with resources for today and tomorrow.
- Dedicated to achieving our mission and vision for the future.



Leadership

- Promote effectiveness and efficiency.
- Foster mutual understanding and respect.

Core Values of the Heartland...

Encompassing Hardee County as we work toward a more resilient future:

- Stewardship of Natural Resources – Ensuring our environment, wildlife, and natural spaces for future generations.
- Our Water Resources – Providing water supply for people, industry, and agriculture, and water quality for our lakes and streams.
- Our Communities – Celebrating and embracing our diversity, our heritage, and our traditions.
- Future for our Children – Education and job opportunities for all.



Map of the Heartland including Hardee County

heartland2060



Wordle of Community Survey Results

Strategic Focus Areas

Building a Vibrant, Resilient Community

- Housing
- Healthcare
- Land Use, Transportation and Infrastructure
- Education/Workforce
- Economic Development
- Recreation/ Open Space/ Environment
- Public Services & General Government

- **Operate** in a fiscally responsible and stable manner.
- **Improve** the quality of life for all residents and visitors.
- **Promote** a healthy economy through business development, and further economic diversification based on key industries.
- **Promote** cooperation, collaboration and coordination among all government services.
- **Balance** responsible growth and infrastructure with protection, conservation and/or restoration of natural resources and ecological functions.
- **Foster** community connections by providing access to arts, heritage, culture, education and valued amenities.

Housing



Promote a robust housing sector that is part of the critical infrastructure supporting a vibrant and resilient community.

Strategies:

- Develop **infrastructure** to serve existing and new housing including central water and wastewater facilities and bicycle and pedestrian ways when feasible.
- Develop a **housing program** to meet community needs including assistance with housing repairs and infrastructure improvements.
- Develop **community-based strategies** to address homelessness.
  - Advance policies that recognize housing's role as essential to health.
- Encourage **a range of housing opportunities** to address the needs of all economic segments of the community.
  - Support small-scale infill housing in established neighborhoods.
  - Encourage housing options for special needs populations including independent living for seniors, assisted living, memory care, and mental health facilities.
- Encourage the provision of **support services**, including transportation options, to allow seniors and those with special needs to remain in their own homes or non-institutional settings.

Healthcare









Promote safety and enhance community health.

Strategies:

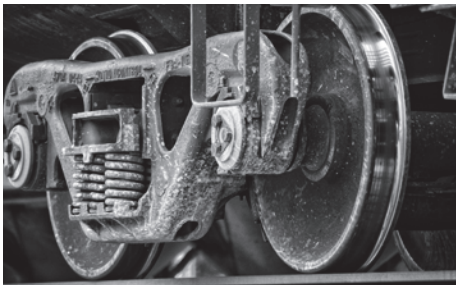
- Identify **public safety risks** that have the greatest impact on health, safety and loss of life and mitigate the impacts.
- Protect the public by identifying, monitoring, and responding to public health threats.
- Promote **excellence in educational, medical, employment, and recreational opportunities**.
- Promote healthy living and access to vital health services.
  - Develop an ambulatory surgery center.
  - Enhance specialty services.
  - Attract Independent and Assisted Living Facility with Memory Care Skilled Nursing Facility.

Land Use, Transportation and Infrastructure









Improve coordination of economic development, land use, infrastructure, transportation, and natural resource planning.

Strategies:

- Provide **well-designed**, **functional**, **cost-effective** transportation, utility and public services to workplaces, neighborhoods, communities, and centers of economic activity.
- Create a **balance between natural resources and new development**.
- Balance **existing and future mining efforts** with reclamation land plans allowing for adaptive reuse of post mining lands for agriculture, parks, recreation and industrial development.
- Improve **gateways to communities to draw visitors and commerce.**
- **Coordinate, Identify** appropriate **utility service areas** for efficient provision of utilities including Broadband.
- **Improve infrastructure** – sidewalks, street lighting, stormwater drainage, roadways within population centers.
- **Integrate connected transportation system** with multiple modes of transportation – highways, rail, air.
- **Build infrastructure capacity** through the County and its municipalities. Support opportunities for new manufacturing.
- **Establish balance** of available lands and efficient use of facilities.

Education / Workforce



Diversify the County's economic base and create opportunities for an educated, ready workforce.

Strategies:

- **Expand** the County's tax base and business-related revenue streams.
- **Expand** employment opportunities through business growth and retention.
- **Implement** innovative programs in collaboration with community partners to develop an educated and skilled workforce to meet existing and future needs.
- **Capitalize** on the County's geographic strategic advantages.
- **Support and encourage** a diversification of jobs creating business and industry.



Economic Development



Diversify the Hardee County Economy and create opportunities for an educated, ready workforce.

Strategies:

- Expand employment opportunities through **business growth and retention**.
- Identify programs and needs to **attract and retain targeted industries** in collaboration with local economic development partners.
- Recognize **existing economic development activities**, **business and industry** as a vital component of the long-term viability of the community.
- **Diversify the economy** by establishing relationships between universities/local community colleges, regional research institutions and local businesses.
- **Identify and target Green Industries and Technologies** including a wide variety of energy conservation, alternative energy and design/construction services for energy efficient building materials and equipment.
- **Support and encourage** the core industries within the community including agriculture and agricultural support services.







Recreation / Open Space / Environment



Plan for the recreation, open space, and environmental needs of the County.

Strategies:

- Provide parks and recreation with quality recreational opportunities promoting economic development.
  - Provide **connectivity between neighborhoods, schools and recreation**.
  - Prioritize **development to enhance intra-county connectivity**.
- Ensure provision of **sufficient parks**, **recreation facilities**, **and open space areas to meet the needs of residents and visitors**.
- **Protect, conserve and restore** natural resources and ecological function.
- Encourage **citizen engagement and partnerships** that support a balance of growth, infrastructure and natural resource preservation.



Public Services and General Government



Deliver excellent public services with a commitment to fiscal management, community engagement, and transparency.

Strategies:

- Provide and maintain facilities and programs that are **available and accessible to all**.
- **Promote activities** that bring our community closer together.
- Operate in a fiscally responsible and stable manner.



TEAM HARDEE

Hardee County
FLORIDA

Hardee County Board of County Commissioners

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Prepared by the
Central Florida Regional Planning Council


Hardee County
FLORIDA

Hardee County Calendar for Fiscal Year 2026
Budget Development Overview

12/11/2024 Opening Remarks by the County Manager, Provide Introduction and Training to Department Heads, Capital Improvement Plan Kick-Off		
1/10/2025- 2/04/2025 Department Capital Improvement Workbooks Due		
3/25/2025 ADG BUDGET TRAINING	3/30/2025 PERSONNEL SVCS DUE	4/15/2025 FEES/RATE CHANGES Emailed to OMB
4/25/2025 Revenues and Operating Expenses entered in ADG Mission, Goals & Objectives, Programs & Services Due		
5/8/2025 - 6/30/2025 BUDGET REVIEW WITH COUNTY MANAGER AND ASST COUNTY MANAGER BUDGET ANALYSIS WITH DIRECTOR OF FINANCE		
07/15/2025- 07/16/2025 BUDGET WORKSHOPS WITH BOCC, PRESENTATION OF PRELIMINARY BALANCED BUDGET, DISCUSSION SET		
9/09/2025 FIRST TENTATIVE BUDGET HEARING		
9/23/2025 SECOND FINAL BUDGET HEARING		
10/01/2026 NEW BUDGET YEAR BEGINS FY 10/01/2025- 9/30/2026		

BUDGET PHILOSOPHY

The Hardee County BOCC is committed to providing quality service to its residents, at the lowest possible cost, to minimize taxpayer burden. In developing the County's financial plan, attention is first given to assuring that the budget will be in balance, both on an overall basis and in terms of 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 POLICIES

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. Sound fiscal policies that are realistic and consistent provide useful guidance for the long-term programing of services and facilities. They also provide a set of assumptions that allow for more accurate budget and tax decisions.

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 the purchase of those assets. The capital budget should reflect the County's Capital Improvement Plan (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.

Budget Policies

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 the 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 establish guidelines to follow. In addition, Generally Accepted Accounting Principles (GAAP) for state and local governments as set forth by the Governmental Accounting Standards Board (GASB) provides professional standards that guide public financial management and reporting.

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

Accounting Policies

Summary of Accounting Policies

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.

Governmental Fund Types

Major Funds

General Fund (001)- This fund supports most 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 (100)- 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, Disaster, Tourist Development Tax, and Grants.

Enterprise Funds (400)- These funds are used to account for certain self-supporting public services provided by the 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.

Capital Reserve Fund (300)- These Funds are sued to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays.

NON-MAJOR FUNDS

Agency Fund (600)- Agency funds consist 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.

Basis of Budgeting

The Hardee County budget is prepared in accordance with Generally Accepted Accounting Principles (GAAP). The accounts of the county are organized based on 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.

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. In a modified accrual basis of accounting, 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. In an accrual basis of accounting 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 unappropriated liquid assets resulting from prior years' operations, are budgeted and included as revenue.

Fiscal Policy for Annual Operating Revenue and Expenses

All Funds- 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

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.

Ad Valorem Taxes

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

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.

Sales Taxes

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

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.

Restricted Revenues

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

Fees and Charges

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

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.

Fiscal Policy for Expenditures and Debt Financing

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 the 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.

Fund Balance and Reserve Account

The Hardee County Board of County Commissioners realizes that it is essential for governments to maintain adequate levels of reserves and fund balance to mitigate current and future risks such as revenue shortfalls, natural disasters, and unanticipated expenditures. Also, various bond rating agencies recognize that the best reserve policies provide both specificity and flexibility, accomplishing one or more of at least three main criteria: establishing a target level of reserves or a reserve floor, specifying the appropriate circumstances for drawing down reserves, and directing the replenishment of reserves.

GFOA recommends that governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund for GAAP and budgetary purposes. Such guidelines should be set by the appropriate policy body and articulate a framework and process for how the government would increase or decrease the level of unrestricted fund balance over a specific period.

Governments should provide broad guidance in the policy for how resources will be directed to replenish fund balance should the balance fall below the level prescribed.

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.

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.

Use of Fund Balance

Fund Balance shall be used only for emergencies and non-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.

Reserves

There are three primary types of reserves: operating, capital and debt. The degree of need for these reserves differs 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.

- 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.
- Capital reserves are established primarily to set aside funds to provide 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.
- 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 associated with each bond issuance.

These policy 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.

Capital Improvement

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.

CIP Project Definition- A project that has a useful life of two years or more before it needs to be replaced and a minimum cost of $1500 before it needs to be replaced. All other proposed expenditures are included in the operating budget.

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

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.

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.

- All requests for funding should be made through the normal budget process and should include the services and benefits provided to county residents.
- The Board may disapprove or delay all requests made outside of the normal budget process.
- 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.

Management and 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.

I. *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 should 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 0MB
- Daily processing of cash receipts and accounts receivable transactions
- Timely deposit of funds as approved by the 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.

II. *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.

III. *Billing Practices*

Accounts receivable 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.

IV. 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 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 that is 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 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 removed from the primary treasure 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 near the primary treasure function shall make daily deposits

- Securing 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.

V. 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.

VI. Collection

Each department should 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.).
- Payees with past due accounts should be issued a proper delinquency notice and continued service restricted, unless continuation of service is required by law or policy, until such accounts are current.

Budget Process

Every employee of the County has a role in preparing the budget, which must be formulated, prepared, implemented, and evaluated. Each director is accountable to the County Manager for the performance of their respective personnel and whether their division meets the objectives within the allocated resources.

The following outlines the various stages of budget development and identifies the roles and responsibilities of the key participants in the process.

Planning Phase

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.

Preparation Phase

The annual budget kickoff sets the pace for the preparation of the budget. During this time divisions are provided the general guidelines to use during the budget process, such as need identification, cost estimation and spending prioritization. As part of the budget preparation phase, divisions prepare five-year projections for the major funds and begin work on the five-year Capital Improvement Plan (CIP).

Review Phase and Adoption Phase

BOCC workshop meetings are public sessions and are held throughout the budget process. During these sessions the BOCC reviews budget issues and adjusts the budget as needed. In August, the property appraiser prepares and mails the Notice of Proposed Property Taxes, also known as the TRIM (Truth in Millage) notice.

The TRIM notice outlines the proposed millage rates and taxes based on the taxable value of the property as determined by the Property Appraiser and includes the date, time, and place of the tentative budget hearing, or first public hearing. Any changes made 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. By statute, two public hearings must be held as part of the budget and millage adoption process.

At the end of the first public hearing, the date, time, and place are set for the final budget hearing, or second public hearing. An advertisement for the second public hearing is published in a local newspaper and includes summary budget information, tentative millage rate, and tentative approved budget based on the first public hearing, as well as the time, date, and location for the second public hearing. 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.

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 any time 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 do not change.

• Appropriations of the reserves or contingencies may be made to increase the appropriation for any 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 expended for that purpose. Such receipts and appropriations shall be added to the budget of the proper fund. The resolution may amend the budget to transfer revenue between funds to properly account for unanticipated revenue.

• Increased receipts for Enterprise or Proprietary Funds received from a particular purpose may, upon approval of a resolution by the BOCC, be appropriated and expended for that purpose in addition to the appropriations and expenditures provided for in the budget.

• If an amendment to the budget is required for a purpose not specifically authorized in Florida Statutes 129.06(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 expenditure budgeted to a cost center. These requests for transfer of funds within a department are first submitted to the OMB for review and approval.

Budget adjustments exist for very specific reasons and should not be used to balance an organization's budget each month. Operating within one's available budgetary resources is a managerial responsibility. The approved budget is only a plan and can be adjusted as circumstances change; however, it should be adhered to as closely as possible. When needs are lower than originally anticipated or prices come in lower than budgeted, excess funds should accrue as savings to the County and should not be considered as available dollars for additional expenditures. These accrued savings become cash forward in next year's budget and are very valuable revenue in maintaining service levels and avoiding tax rate increases.

Budget Calendar

Preparation Phase

December

- Prepare draft of budget and CIP calendars
- Begin creating/updating budget forms
- Begin creating/updating CIP forms

Planning Phase

January

- Finalize budget and CIP form set-up
- Finalize and schedule budget and CIP meetings

February

- OMB updated and finalized guidelines and projections

March

- Conduct Budget Kickoff
- CIP Planning with division managers
- Fees/Rate Changes and Revenues Projected and Proposed

April

- Capital Plan Projected and Proposed Due
- Personnel Services Plan Projected and Proposed Due

May

- Budget workshops with department managers
- Budget Review with Assistant County Manager

June

- Budget review with OMB, Assistant County Manager and County Manager

July

- Receive property valuations from Property Appraiser
- Budget Workshops with BOCC
- County Manager's recommended budget presented to BOCC

Review and Adoption Phase

August

- Proposed millage rate, roll back rate, prior year millage, date, time and meeting place of tentative hearing due to Property Appraiser
- Property Appraiser sends TRIM Notices - which advertise the tentative millage rates, tentative assessment fees, and time of tentative budget hearing

September

- Conduct public hearings to adopt the budget and millage rate
- Final budget hearing to adopt budget and millage rate

October

- Publish final budget and CIP
- Certify and submit TRIM compliance to Department of Revenue


Hardee County
FLORIDA

HARDEE CLERK TO BOARD
JUL 21 2025 09:49

RESOLUTION NO. 2025-60

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HARDEE COUNTY, FLORIDA UPDATING THE HARDEE COUNTY FEE SCHEDULE FOR THE IMPLEMENTATION, ADMINISTRATION AND ENFORCEMENT OF THE COUNTY CODE OF ORDINANCES; PROVIDING FOR AUTHORIZATION AND FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 125 and Chapter 162, Florida Statutes, grants counties the authority to collect fees necessary to perform government operations and services and impose administrative fines and penalties necessary for enforcement of ordinances; and

WHEREAS, the Hardee County (the "County") Code of Ordinances ("Code") sets forth the authority and the process for imposition of fees, penalties and administrative fines necessary to administer, implement and enforce the County Code; and

WHEREAS, administration, implementation and enforcement of the County Code requires a substantial amount of effort and resources by the County and it is essential that the fees imposed be commensurate with the cost of providing those services; and

WHEREAS, the County established and updated fees and charges in Resolution No. 2024-47, adopted on September 26, 2024; and

WHEREAS, the attached revised Fee Schedule (Exhibit "A") includes updated fees, fines, and civil penalties that are reasonable and necessary for the provision of related services by the County; and

WHEREAS, the Board of County Commissioners finds approval and adoption of the revised Fee Schedule is in the best interest of the County.

NOW THEREFORE BE IT RESOLVED, by the Board of County Commissioners of Hardee County, Florida as follows:

SECTION 1. The foregoing recitals are hereby adopted and incorporated by reference as part of this Resolution.

SECTION 2. The Fee Schedule provided for in Exhibit "A" is hereby approved and adopted.

SECTION 3. The Fee Schedule provided for in Exhibit "A" supersedes and replaces all fees previously adopted to the extent these fees are promulgated for the same service.

SECTION 4. The Chairperson and County Manager or designee are directed to take any and all action necessary to implement Fee Schedule (Exhibit "A") and purposes of this Resolution.

SECTION 5. This Resolution shall become effective immediately upon its adoption. The proposed fee changes shall be implemented on October 1, 2025.

APPROVED AND ADOPTED this 17 day of July 2025 at a regular meeting of The Board of County Commissioners of Hardee County, Florida.

THE BOARD OF COUNTY COMMISSIONERS OF HARDEE COUNTY, FLORIDA

Russell A. Melendy

Russell A. Melendy, Chairman

ATTEST:

Victoria L. Rogers

Victoria L. Rogers
Ex-Officio Clerk to the Board of County Commissioners
Board Approved: 07/17/2025
Date Signed: 07/21/2025

APPROVED AS TO FORM:

Sarah Johnston, County Attorney

EXHIBIT A

HARDEE COUNTY FEE SCHEDULE

Appendix

A	Building Permits
B	Code Enforcement
C	
C-1	Emergency Medical Services
C-2	Emergency Medical Services (COPN)
D	
D-1	Fire Inspection Fees
D-2	Fire Training Fees
E	Library Fees
F	Medical Examiner Fees
G	
G-1	Agricultural Training Center
G-2	Civic Center Fees
G-3	Hardee Park Sports Complex Fees
G-4	Hardee Lakes Park Fees
G-5	Pioneer Park Fees
H	Community Development Fees
I	Public Records – Requests and Maps
J	Road and Bridge Permit Fees
K	Solid Waste Disposal Fees
L	Utility and Wastewater Fees

The appendix's which are highlighted in yellow indicate there are proposed changes with the current fees.

APPENDIX A
BUILDING PERMITS

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

Type		*Value*	
Residential	*$*	*125.00*	*per sq. ft.*
Screen Room/Carport/Storage	*$*	*30.00*	*per sq. ft.*
Garage	*$*	*30.00*	*per sq. ft.*
Commercial	*$*	*180.00*	*per sq. ft.*
Industrial/Institutional	*$*	*180.00*	*per sq. ft.*

BUILDING PERMIT FEES

Value		Cost
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)		
$50,001 - $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

Value		Cost
up to $1,000.00	$	25.00
$1,001 - $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)	

Private Provider Fees

Plan Review and Inspections

No plan review fee and 25% off all other fees except surcharge

Inspections Only

25% off all fees, except surcharge and plan reviews

OTHER PERMITS

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

PLUMBING

Type		Cost	
Base Permit Fee (Up to $1,000 in value)	PLUS BELOW	$ 50.00	
First Step ($1,001 - $2,000 in value of installation)	PLUS BELOW	$ 15.00	
Next Step (Each $1,000 or fraction there of above $2,001)		$ 10.00	
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

Type		Cost	
Base Permit Fee (Up to $1,000 in value)	PLUS BELOW	$ 50.00	
First Step ($1,001 - $2,000 in value of installation)	PLUS BELOW	$ 15.00	
Next Step (Each $1,000 or fraction there of above $2,001)		$ 10.00	

ELECTRICAL

Base Permit Fee (Up to $1,000 value)	PLUS BELOW	$ 50.00	
First Step ($1,001 - $2,000 in value of installation)	PLUS BELOW	$ 15.00	
Next Step (Each $1,000 or fraction there of above $2,001)		$ 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 (Up to $1,000 value)	PLUS BELOW	$ 50.00	
First Step ($1,001 - $2,000 in value of installation)	PLUS BELOW	$ 15.00	
Next Step (Each $1,000 or fraction there of above $2,001)		$ 10.00	

Type		Cost	
ROOFING - VALUE COST			
Base Permit Fee (Up to $1,000 value)	PLUS BELOW	$ 50.00	
First Step ($1,001 - $2,000 in value of installation)	PLUS BELOW	$ 15.00	
Next Step (Each $1,000 or fraction there of above $2,001)		$ 10.00	

SWIMMING POOLS - VALUE COST

Above Ground Residential Pools		$ 75.00	
In Ground Residential Pool	Base Permit Fee up to $1,000	$ 75.00	
In Ground Residential Pool	(plus $10 for each additional $1,000 over $1,001)		
Commercial Swimming Pools	Base Permit Fee up to $1,000	$ 100.00	
Commercial Swimming Pools	(plus $10 for each additional $1,000 over $1,001)		

MISCELLANEOUS PERMITS - TYPE COST

Tents	$	50.00
Fire Suppression	$	50.00
Fire Alarm	$	50.00
Sign	$	50.00

MISCELLANEOUS FEES

Building Official Interpretations/Consultations	$	100.00	per hour
Change of Contractor Fee	$	75.00	
Code and Permit Searches/Requesting Written Reports	$	50.00	
Revised Plan: First Set of Changes	$	50.00	
Revised Plans: Second Set of Changes	$	100.00	
Revised Plans: Third and Any Subsequent Changes	$	200.00	
Renewal of Expired Permit 1st Renewal	$	50.00	
Renewal of Expired Permit 2nd Renewal	$	100.00	
Replacement Permit Card	$	10.00	
Stamping extra sets of plans or replacements	$25.00 up to 5 pages		
Stamping extra sets of plans or replacements Plus	$5.00 per page beyond 5 pages		

Anchoring or prefab sheds			$100.00	
Review of Supporting Documents (i.e.: examples below)			$10.00	per set
(i.e.: energy calculations, product approvals, compaction test, truss engineering, etc)				
Temporary or Change of Certificate of Occupancy		$	100.00	
Copies				
8.5x11 (add $0.10/page for color)		$	0.15	per page
11x17 (add $0.25/page for color)		$	1.50	per page
24x36		$	3.00	per page
STATE REGISTERED CONTRACTOR APPLICATION FEE				
Renewal Fee*	On or before 9/30		$50.00	each
Late Renewal*	10/1 to 12/31		$75.00	each
*Contractors who do not renew comp card by 12/31 must reapply and be approved by CILB				

INSPECTION FEES

Type			Cost	
Change of Use/Occupancy Inspection		$	100.00	each
OCD(Office of Coumminty Development) Inspection		$	200.00	each
Pre Inspection		$	100.00	each
First Re-inspection		$	50.00	each
2nd Re-Inspection		$	100.00	each
Subsequent Re-inspection		$	150.00	each
	(Plus 0.58 per mile after 30 miles one way)			
Same day or Time Specific Inspection		$	75.00	each
After Hours Inspection	($150 Minimum, $75/hr after 2 hrs)	$	150.00	each

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
Violation of owner/builder statute	FSS 455.228	up to	$5,000.00	per event
Stop Work Order issued		$	500.00	per day
Unlicensed Contractor	Ord. 1987-09	$	2,500.00	Up To

APPENDIX B
CODE ENFORCEMENT

CODE ENFORCEMENT

The following table shows the sections of the Hardee County Code of Ordinances and Unified Land Development Code, as they may be amended from time to time, which may be enforced pursuant to the provisions of Chapter 3; and the dollar amount of civil penalty for the violation of these sections as they may be amended. The "descriptions of violations" below are for informational purposes only and are not meant to limit or define the nature of the violations or the subject matter of the listed Code sections, except to the extent that different types of violations of the same Code section may carry different civil penalties. In the event of a Code revision, the Code section number shall not control, and the "description of violation" shall be used to determine the applicable fine. For each Code section listed in the schedule of civil penalties, the entirety of that section may be enforced by the mechanism provided in this chapter, regardless of whether all activities proscribed or required within that particular section are described in the "description of violation" column. To determine the exact nature of any activity proscribed or required by this Code, the relevant Code section must be examined unless otherwise noted a repeat violation shall be charged a civil penalty double the listed civil penalty, not to exceed $500.00. An "uncorrectable violation" as defined in Chapter 3 shall carry a civil penalty of up to $5,000.00, regardless of the amount stated below:

Code Section	Description of Violation	Civil Penalty per occurrence not to exceed	
Division 2 Noise	**Violation of 6-3 Hardee County Noise Ordinance including all subsections 6-3.1 through 6-3.6**		
	First Violation	$	100.00
	Second Violation	$	150.00
	Third Violation or More	$	200.00
Division 3 Property Maintenance	**Violation of 6-4 Minimum Exterior Property Maintenance Standards; 6-4.5 Residential minimum exterior property maintenance standards; 6-5 Lot Maintenance including all subsections 6-5.1 through 6-5.8.**		
	First Violation	$	100.00
	Second Violation	$	150.00
	Third Violation or More	$	200.00

	Violation of 6-4.6 Commercial exterior property maintenance standards; 6-4.7 Industrial exterior property maintenance standards; 6-6 Unsafe or Dilapidated Buildings, including all subsections 6-6.1 through 6-6.8.		
	First Violation	$	150.00
	Second Violation	$	200.00
	Third Violation or More	$	250.00
Chapter 6, Article II Offenses	**6-10 Adopting Misdemeanors; 6-11 Overnight Camping;**		
	First Violation	$	100.00
	Second Violation	$	150.00
	Third Violation or More	$	200.00
Violation of any section of the Code and Unified Land Development Code not otherwise provided for in this schedule or the Code			
	First Violation	$	150.00
	Second Violation	$	200.00
	Third Violation or More	$	250.00
Administrative Cost			
	Hearing for First Violation	Not less than $125	
		*Additional violations, repeat violations, requirement for expert testimony, etc. shall result in additional administrative costs.	
	Filing Fees	$20.00 plus Clerk of Court fees	
	Recording Fees	$20.00 plus Clerk of Court fees	

APPENDIX C-1
EMERGENCY MEDICAL SERVICES

Service Type	Cost
BLS Emergency	$ 815.00
BLS Non-Emergency	$ 815.00
ALS 1 Emergency	$ 850.00
ALS 1 Non-Emergency	$ 850.00
ALS 2	$ 900.00
TWT - BLS	$ 200.00
TWT - ALS 1	$ 200.00
Ground Mileage	$ 15.00

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 C-2
EMERGENCY MEDICAL SERVICES

Service Type	Cost
Certificate of Public Convenience and Necessity (COPCN) Fee	
COPCN Application Fee	$500.00
Vehicle Permit (per vehicle)	$100.00
Renewal COPCN Application Fee	$500.00
Renewal Vehicle Permit (per vehicle)	$100.00

APPENDIX D-1
FIRE INSPECTION FEES

ROUTINE INSPECTIONS

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

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	$ 100.00	$ 50.00
10,001 - 20,000	$ 125.00	$ 62.50
20,001 - 30,000	$ 150.00	$ 75.00
30,001 - 40,000	$ 175.00	$ 87.50
40,001 - 50,000	$ 200.00	$ 100.00
50,001 - 60,000	$ 225.00	$ 112.50
60,001 - 70,000	$ 250.00	$ 125.00
70,001 - 80,000	$ 275.00	$ 137.50
80,001 - 90,000	$ 300.00	$ 150.00
Above 90,001	$ 325.00	$ 162.50
	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		Additional Review/Inspections	
Sprinkler (50 or less sprinkler heads)	$ 75.00	per floor	$ 50.00	per floor
Sprinkler (51 - 100 sprinkler heads)	$ 150.00	per floor	$ 100.00	per floor
Sprinkler (Over 100)	$ 1.00	each	$ 1.00	each
Standpipe	$ 75.00	each	$ 50.00	each
Fire Alarm	$ 75.00	per floor	$ 50.00	per floor
Fire Pumps	$ 75.00	each	$ 50.00	each
Hood Extinguishing System	$ 75.00	each	$ 50.00	each
Other Extinguishing Systems	$ 75.00	each	$ 50.00	each
Flammable/Combustible Storage	$ 100.00	each	$ 50.00	each
Tent	$ 100.00	each	$ 50.00	each
Public Fireworks Display	$ 100.00	each	$ 50.00	each
Sparkler vendor	$ 100.00	each	$ 50.00	each
Exhibit/Trade Shows and Festivals	$ 50.00	each	$ 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

(The definition of "twelve-month period" shall mean the twelve months immediately prior to the most recent fire alarm activation this department responded to which has been determined to be a nuisance or false alarm.)

Copies:

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

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

FIRE ASSESSMENTS County Wide:				Fee
Residential	24-25	Per Unit	$	223.16
Commercial	24-25	Per Square Ft	$	0.10
Industrial	24-25	Per Square Ft	$	0.16
Institutional	24-25	Per Square Ft	$	0.54
Vacant Land (Non-Ag)	24-25	Per Acre	$	0.99

APPENDIX D-2
FIRE TRAINING FEES

Hardee County Fire Rescue Training Fees
(Non-county employees)

Fire Service Course Series Type	Fee
Fire Officer 1/per class	$ 50.00
Fire Officer 2/per class *	$ 50.00
Fire & Life Safety Inspector 1/per class	$ 50.00
Fire & Life Safety Inspector 2/per class	$ 50.00
Fire Service Instructor 1, 2, or 3/per class	$ 50.00
Florida Incident Safety Officer/per class	$ 50.00
Fire Investigator/per class	$ 50.00
Fire Officer 3 / per class	$ 75.00
Fire Officer 4/per class	$ 75.00
Heartsaver	$ 30.00
BLS Healthcare Provider	$ 30.00
ACLS initial	$ 40.00
ALCS Renewal	$ 20.00
PALS initial	$ 40.00
PALS renewal	$ 20.00

APPENDIX E
LIBRARY FEES

LATE FINES

Description		Cost	
Audio CD Sets		$ 1.00	per day
DVD		$ 1.00	per day
Video Game		$ 1.00	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
Wifi Printer Black and White	$ 0.50	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

* Fees are set by Heartland Library Cooperative and approved by BOCC

APPENDIX F
MEDICAL EXAMINER FEES

Description	Cost
Cremation/dissection/burial-at-sea Authorization User Fee	$25.00

Explanation of Fee:
Whereas it is more equitable that the person, group, or entity utilizing such services should bear the cost of such services that the County provides. District 10 Medical Examiner already charges this fee to Polk and Highlands County residents.
The cremation/dissection/burial-at-sea authorization user fee is to be charged by the District 10 Medical Examiner, authorized pursuant to Florida Statutes #406.11(1) c.
This authorization user fee will apply to any and all deaths for which cremation, dissection, or burial-at-sea is the chosen method of final disposition and for which the death occurred within Hardee County. The authorization user fee will be due and payable to the Hardee County Board of County Commissioners, in monthly Billing cycles, charged to the funeral home authorized to make final disposition arrangements.

APPENDIX G-1
PARKS AND RECREATION
AGRICULTURAL TRAINING CENTER

(New Facility-New Rental Fee)

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 Agricultural Training 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.

Facility Rentals	**RATE**
Rental Fee	$250.00 Plus Tax
Refundable Deposit	$150.00

*Rental hours are inclusive of set up and clean up

Contract Rates
Multi-day public events and public purpose government and school events may receive contract rates upon management approval.

SECURITY DEPOSIT
There will be a $150.00 refundable security deposit. A higher deposit could be required by County due to the nature of the event.

Payment must 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 cancelled.

CANCELLATION POLICY
Events cancelled more than 21 days prior to event will be granted a FULL refund.
Events cancelled less than 21 days, but more than 14 days prior will be refunded any payment minus the security deposit, unless approved by management.
Events cancelled less than 14 days prior to event will not receive a refund, unless approved by management.

See rental agreement for complete set of rules and regulations.

APPENDIX G-2
PARKS AND RECREATION
CIVIC CENTER

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.

Facility Rentals	**RATE**
Up to 2 Hours	$ 300.00
Up to 6 Hours	$ 900.00
Up to 12 Hours	$1,200.00
Additional Time for Set Up and Clean Up	$ 50.00 per hour
Sound Equipment Use with Operator	$ 125.00 per hour

*Rental hours are inclusive of set up and clean up

Contract Rates
Multi-day public events and public purpose government and school events may receive contract rates upon management approval.

SECURITY DEPOSIT

There will be a $500.00 refundable security deposit. A higher deposit could be required by County due to the nature of the event.

Payment must 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 cancelled.

CANCELLATION POLICY
Events cancelled more than 21 days prior to event will be granted a FULL refund.
Events cancelled less than 21 days, but more than 14 days prior will be refunded any payment minus the security deposit, unless approved by management.
Events cancelled less than 14 days prior to event will not receive a refund, unless approved by management.

See rental agreement for complete set of rules and regulations.

APPENDIX G-3
PARKS AND RECREATION
HARDEE PARK SPORTS COMPLEX FEES

Description		Cost	
Soccer and Baseball Fields Season Fees			
Adults (18 and over)		*No charge	per person
Children		*No charge	per person
Practice Fields		$5.00	Daily
Electric Light Fee	(Minimum Fee)	$40.00	
	(Charge after two hours	$20.00	per hour
Vendor Fee (Food Trucks and Crafts)		$25.00	New Fee

*No charge from BOCC, fees apply payable to other entities

APPENDIX G-4
PARKS AND RECREATION
HARDEE LAKES PARK FEES

Description		Cost	
FEES			
Entrance Fee		$5.00	per vehicle
Vendor Fee (Food Trucks and Crafts)		$25.00	New Fee
Cart Fee: Daily		$10.00	
Cart Fee: Yearly		$100.00	
UTV Fee: Daily		$10.00	
UTV Fee: Yearly		$100.00	
CAMPING FEES			
Reservation Hold Fee		One night camping fee	Cost of one night charged at time of reservation, non-refundable if you do not show or cancel. Balance of stay charged when you check in.
Camp Sites without Electric		$20.00 plus tax	daily
Camp Sites with Electric (50 Amp)		$25.00 plus tax	daily
Equestrian Camping per trailer		$25.00 plus tax	per day
Lakeside "Premium" Sites 37-60		$28.00 plus tax	per day
FACILITY RENTALS			
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	$250.00 plus tax	per 4 hours (no fee for cars)
Community Center	Reserved	$500.00 plus tax	per day (no fee for cars)
Community Center	Reserved	$200.00 Refundable Depo	In addition to hourly or daily fee
*Multi-day public events, public purpose government events and school events may receive contract rates upon management approval.			
Residential Annual Pass	Hardee Lakes Only	$75.00 plus tax	per year
Residential Annual Pass	Hardee Lakes, Pioneer Animal Refuge, Pioneer Park Museum	$85.00 plus tax	per year

APPENDIX G-5
PARKS AND RECREATION
PIONEER PARK FEES

Description		Cost	
PARK ENTRANCE FEE		FREE	
Vendor Fee (Food Trucks and Crafts)		$25.00 plus tax	**New Fee**
CAMPING			
Camp Sites without Electric		$20.00 plus tax	daily
Camp Sites without Electric		$350.00 plus tax	monthly
Camp Sites with Electric (50 Amp)		$25.00 plus tax	daily
Camp Sites with Electric (50 Amp)		$450.00 plus tax	monthly
Camp Sites with Electric and Sewer		$45.00 plus tax	daily
Camp Sites with Electric and Sewer		$650.00 plus tax	monthly
Extra Person		$2.00 plus tax	daily
Extra Person		$25.00 plus tax	monthly
FACILITY RENTALS			
Picnic Shelters	Non-reserved	FREE	First Come/First Serve
Pavilion		$250.00 plus tax	daily
Pavilion Deposit		$150.00 refundable deposit	In addition to daily rental
Nickerson/Ullrich Building		$450.00 plus tax	daily
Nickerson/Ullrich Building Deposit		$250.00 refundable deposit	In addition to daily rental
Grainge Building		300.00 plus tax	daily
Grainge Building with Cook Shed		375.00 plus tax	daily

*Multi-day public events, public purpose government events and school events may receive contract rates upon management approval.

MUSEUM ENTRANCE FEE

Description	Cost	
Under 6 years of age	FREE	daily
Ages 6 and up	$3.00 plus tax	daily

WILDLIFE REFUGE ENTRANCE FEE

Description	Cost	
Under 6 years of age	FREE	daily
Ages 6 - 13	$3.00 plus tax	daily
Ages 13 and up	$5.00 plus tax	daily
Single	$25.00 plus tax	annual
Family	$40.00 plus tax	annual

MUSEUM/WILDLIFE REFUGE ENTRANCE FEE - COMBO

Description		Cost	
Under 6 years of age		FREE	daily
Ages 6 - 13		$4.00 plus tax	daily
Ages 13 and up		$6.00 plus tax	daily
Annual Pass Combo - Single	Museum & Wildlife Refuge	$40.00 plus tax	annual
Annual Pass Combo - Single	Hardee Lakes, Museum and Wildlife Refuge	$85.00 plus tax	annual

APPENDIX H
COMMUNITY DEVELOPMENT FEES

DEVELOPMENT PLANS

Description		Cost
Site Development	$	500.00
per lot/acre/sq. ft. of construction	$	25.00
Reconfiguration of parcel	$	250.00
Special Exception	$	750.00
Major Special Exception	$	1,250.00
Special Exception (Administrative Approval)	$	250.00
Minor Subdivision	$	500.00
plus per lot (5 Lots Maximum)	$	25.00
Major Subdivision Plat	$	1,500.00
plus Per Lot	$	50.00
plus Compliance Review		TBD
plus Outside consultant fees for technical reviews are to be reimbursed to the county prior to approval		TBD
Exception to Policy L1.22 of the Comp. Plan	$	250.00
Temporary Special Use Permit	$	250.00
TSUP Renewal	$	50.00
Variance/Waiver	$	500.00
Floodplain Development Permit	$	150.00
Rezoning	$	1,000.00
Alcoholic Beverage Zoning Review	$	50.00
Mobile Food Vendors	$50.00 per six months	
Vacating of Plat	$	250.00
Development Agreements	$	7,500.00

COMPREHENSIVE PLAN AMENDMENTS

Description		Cost
Large Scale Map	$	5,000.00
Text	$	2,500.00
Small Scale 0-10 ac.	$	1,000.00
Medium Scale 10-20 ac.	$	2,500.00
LAND DEVELOPMENT CODE AMENDMENT	$	750.00

PLANNED UNIT DEVELOPMENT

Base Minimum Fee	$	1,500.00

plus per 100 sq feet non-residential construction		$	25.00	
plus professional services		TBD-Pass through cost		
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
Development Agreements		$	7,500.00	
	(Total determined by actual cost)			
per Mining Acre			TBD	

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	
Sign Permit Fee		$	75.00	

APPEALS

Description		**Cost**
Appeals to County Manager	$	500.00

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

APPENDIX I
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 ensure 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 online)		
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 J
ROAD AND BRIDGE PERMIT FEES

DRIVEWAY CONNECTION PERMIT FEES

Description		Cost	
Residential	$	75.00	each
Commercial	$	250.00	each
Driveway Variance Permit	$	250.00	each
Driveway installed without permit	$	250.00	each*
	*(Plus Regular Permit Fee)		

EXISTING DRIVEWAY MODIFICATION

Description		Cost	
Residential	$	25.00	each
Commercial	$	75.00	each

RESIDENTIAL DRIVEWAY

Description			
Application Permit Fee	$	100.00	each
Site Inspection	$	50.00	each
Pre-Pour Inspection	$	50.00	each
Pre-Pour Reinspection	$	75.00	each
Final Inspection	$	50.00	each
Final Reinspection	$	75.00	each

COMMERCIAL DRIVEWAY

Description			
Application Permit Fee	$	450.00	each
Site Inspection	$	75.00	each
Pre-Pour Inspection	$	75.00	each
Pre-Pour Reinspection	$	100.00	each
Final Inspection	$	75.00	each
Final Reinspection	$	100.00	each

Driveway Installed without permit	$	250.00	each

RESIDENTIAL DRIVEWAY MODIFICATION

Description			
Application Permit Fee	$	50.00	each
Site Inspection	$	50.00	each
Pre-Pour Inspection	$	50.00	each
Pre-Pour Reinspection	$	75.00	each
Final Inspection	$	50.00	each
Final Reinspection	$	75.00	each

Commercial DRIVEWAY MODIFICATION

Description			
Application Permit Fee	$	250.00	each
Site Inspection	$	75.00	each
Pre-Pour Inspection	$	75.00	each
Pre-Pour Reinspection	$	100.00	each
Final Inspection	$	75.00	each
Final Reinspection	$	100.00	each

Utility Permit

Description			
Application Permit Fee	$	125.00	each
Plan Review Fee	$	100.00	each
Field Inspection Fee	$	50.00	each
Temporary Driveway Permit	$	100.00	each
Road Vacate ROW	$	1,000.00	(Refund $500 if not successful)

Admin Fee for Right of Way Violation

Description			
Notice of Violation (verify and send letter)	No Cost		
Non-Compliance	$	100.00	each
Notice of Hearing	$	125.00	each
Maximum Daily Fine (Determined by Special Magistrate)	$	500.00	up to
Abatement Fee (For debris/items in ROW removal)	$ Cost		

OTHER

Description		Cost	
Maps	$	3.00	each

APPENDIX K
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	$ 250.00 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
Tires	$ 250.00 per ton
Concrete	$ 20.00 per ton
Recyclables	No Charge
Scrap Metal	No Charge
Special Handling	$ 250.00 per ton
Asbestos	$ 200.00 per ton
Pre-tested Contaminated Soil	$ 200.00 per ton
Government Exempt	No Charge
Load Fee	$ 5.00 each
Weight Ticket	$ 5.00 each
Car Tire <16"	$ 5.00 each
Car Tire w/rim	$ 10.00 each
Commercial Semi Tire	$ 10.00 Each
Commercial Semi Tire w/rim	$ 15.00 each
Other Tires w/rims	$ 250.00 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:	24-25	Per Unit	$ 149.50
Disposal:	24-25	Per Unit	$ 109.54

APPENDIX L

UTILITY WATER AND WASTEWATER FEES

Note: All rates/fees subject to adjustment through BoCC - approved study or resolution, as appropriate

Water:

Drinking Water Residential & Commercial Base Rates

Meter Size	Residential & Commercial
3/4" or 5/8"	$15.38
1"	$38.47
1.5"	$76.91
2"	$123.06
3"	$246.12
4"	$384.56
6"	$769.13
8"	$1,230.60

Usage Tiers	Residential & Commercial
0 to 6,000	$4.36
6,001 gallons or more	$6.93

Master Meters

Base rate (as identified above) times number of Units/Houses/Lots plus Usage

Example:
Base Rates: 100 Units x $15.38 = $1,538

Usage Ties: as shown above

Wastewater:

Wastewater Residential & Commercial Base Rates

Meter Size	Residential & Commercial
3/4" or 5/8"	**$39.15**
1"	**$97.88**
1.5"	**$195.75**
2"	**$313.20**
3"	**$626.40**
4"	**$978.75**
6"	**$1,957.50**
8"	**$3,132.00**

Usage Tiers	Residential & Commercial
0 to 4,500	$0.00
4,501 gallons or more	$6.53

Master Meters

Base rate (as identified above) times number of Units/Houses/Lots plus Usage
Example:
Base Rates: 100 Units x $39.15 = $3,915
Usage Ties: as shown above

Base rate for water and or sewer services is considered a service reservation/availability charge and billable whether the 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: if a property has not received a County Certificate of Occupancy or is declared "unfit for human habitation" HCUD reserves the right discontinue services & billing until such time a property is brought up to code and/or habitable.

Facility Investment Fees

Meter Size	Meter Type	Water	Sewer	Tap Fee
RV	3/4"	$750	$1,500	At cost
Apartment or MH	3/4"	$1,125	$2,250	At cost
Single Family	3/4"	$1,500	$3,000	At cost
3/4"	D	$2,250	$4,500	At cost
1"	D	$3,750	$7,500	At cost
1 1/2"	D	$7,500	$15,000	At cost
2"	D,C, or T	$12,000	$24,000	At cost
3"	D,C	$24,000	$48,000	At cost
3"	T	$27,000	$54,000	At cost
4"	D,C	$37,500	$75,000	At cost
4"	T or Fire	$45,000	$90,000	At cost
Hydrant	Fire	$22,500	$45,000	At cost
6"	D,C	$75,000	$150,000	At cost
6"	T or Fire	$93,750	$187,500	At cost

Note: Service Taps/Line Extensions are separate from facility investment fees. Road crossing and/or FDOT permit Fees are paid by the Property Owner.

Deposits (***Any accrued interest is retained by Utility)***:

Residential Service Deposit:		
	Standard	$150
	Special--Within 24-month period, Account Late Payment $300 Service Non-payment Shut off 2x	
"Hydrant water meter & BFD assembly" Service Deposit:		$1,200
"Plan Review Deposit": Minimum $1,000 up to 5% of project estimated construction cost. *(Required for larger projects to recover related County costs).*		

Service Charges:

Account Set up (includes existing site meter activation):	$30
Late Payment (flat rate per billing):	$10
Disconnect & Lock--	$40
Reconnect--	
(Regular operating hours, same day):	$40
(After operating hours or weekend/holiday):	$60
Premise visit (Owner's request; waived if issue County responsibility):	$30
"Hydrant water meter/BFD assembly" Set-up (delivery or return) charge:	$30
Hydrant Water Meter/BFD assembly Rental Fee (Monthly)	$50

Meter Fees/Fines:

Obstructed access (i.e., parked vehicle, fence addn, secured gate, unsecured pet, etc):	$50

Meter Tampering (Lock device broken, meter will be pulled & addl charges/legal may apply	$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):	$100
Meter Reinstall (When account paid on past due and applicable charges are paid):	$100

Miscellaneous Fees/Charges:

Non-Satisfactory Funds (In addition to any Clerk of Court fees):	$30
Residential backflow prevention Dual Check Valve 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 County Managers Office and Subject to FDEP Environmental):	Based on Contract Agreement


Hardee County
FLORIDA

SPECIAL ASSESSMENTS

FIRE ASSESSMENT

See chart below for assessment fees for the period of October 2025 through September 2026. The residential rate shows a slight increase from last year.

Fire Assessment Fees:		
Residential Property Use Categories	**Rate per Dwelling Unit**	
Residential		$234.31
Non-Residential Property Use Categories	**Rate per Square Foot**	
Commercial		$0.10
Industrial		$0.16
Institutional		$0.57
Vacant Land		1.04

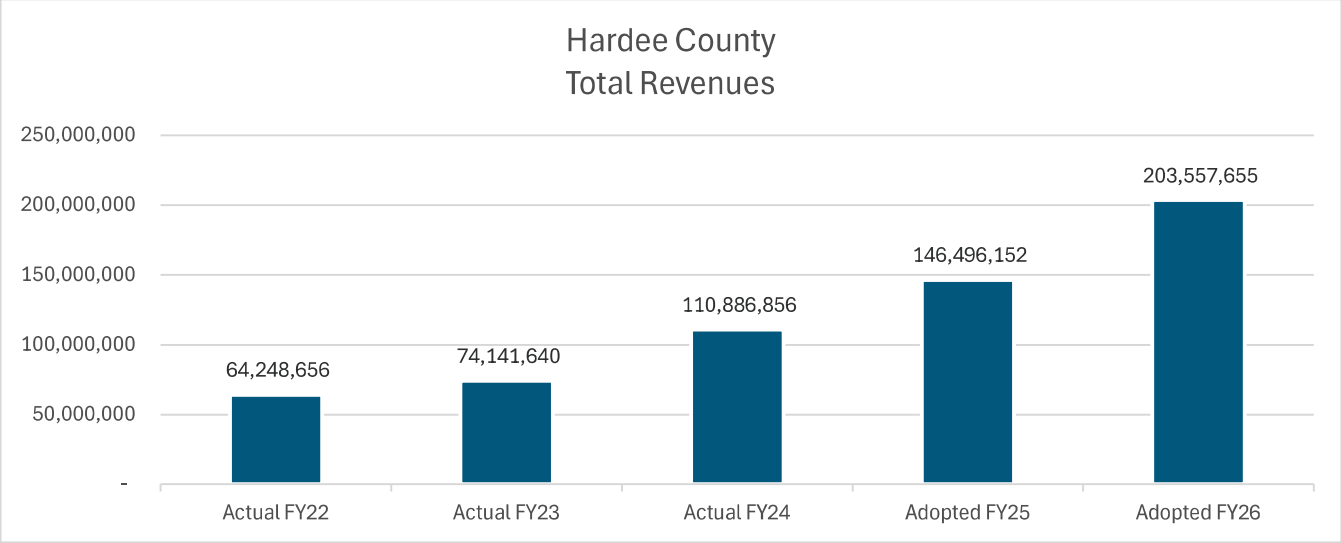
SOLID WASTE ASSESSMENT

The following chart shows the solid waste assessment fees for the period of October, 2025 through September 2026. The rates have increased from last year.

Solid Waste Assessment Fees:	
Residential Property Use Categories	
Residential Collection	$153.59
Residential Disposal	$115.02
Total	$268.61

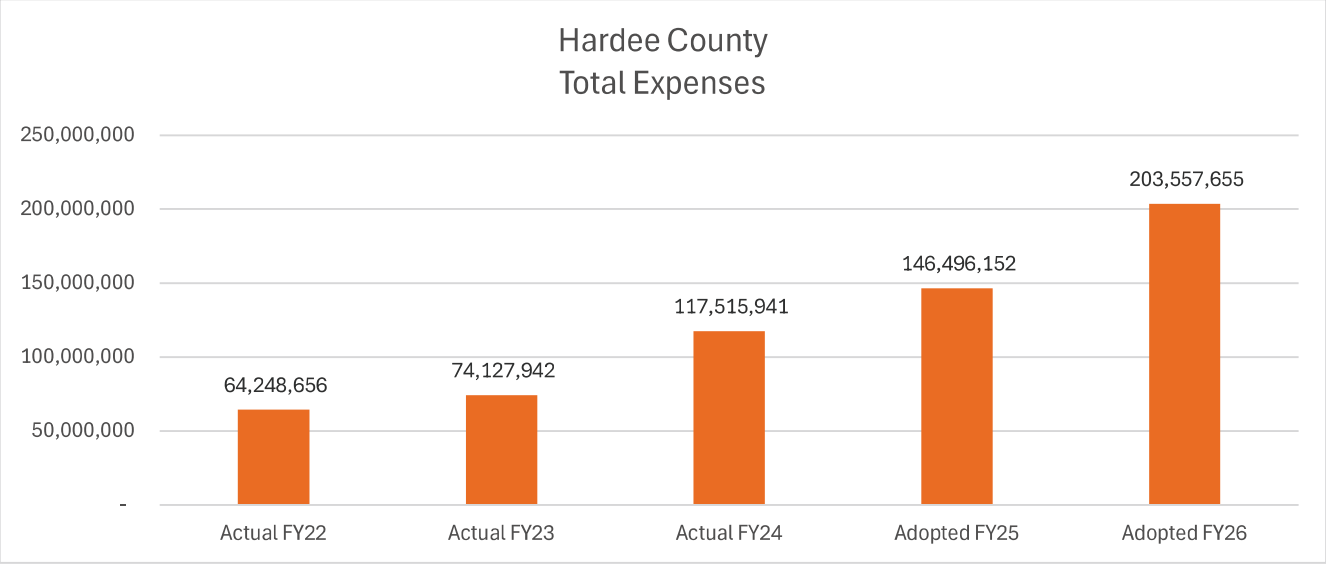
HARDEE COUNTY TOTAL REVENUES FOR FISCAL YEAR 25-26

Revenues	Actual FY22	Actual FY23	Actual FY24	Adopted FY25	Adopted FY26
Ad Valorem Taxes	16,282,727	17,844,353	20,366,707	22,282,029	23,588,608
General Gov. Taxes	2,939,842	3,047,665	2,412,998	5,440,410	6,060,000
Licenses Permits & Fees	319,525	376,875	473,150	679,050	990,975
Federal Grants	33,782	120,032	10,660,317	10,858,657	8,072,843
State Grants	6,873,763	10,356,963	27,948,020	52,222,449	110,127,057
State Shared Revenues	7,418,451	7,662,309	8,435,374	8,851,726	11,414,935
Local Grants	1,433,651	1,250,585	2,701,769	3,555,148	3,224,181
Charges for Services	3,545,976	3,974,847	4,588,900	8,041,955	7,847,514
Court Related Revenues	149,150	120,975	172,700	250,200	250,300
Interest	90,000	22,895	54,600	270,800	246,650
Rents & Royalties	85,050	138,289	162,289	161,150	121,570
Special Assessments	3,306,800	3,400,344	3,655,338	4,020,872	4,323,975
Sales	25,000	33,800	28,000	65,000	152,500
Miscellaneous	743,057	244,162	269,800	306,387	328,707
Other Sources	1,195,761	1,221,599	1,628,298	3,111,164	2,629,990
Total Revenues Generated	44,442,535	49,815,693	83,558,260	120,116,997	179,379,805
Less 5% Adopted			(1,020,079)	(950,014)	(1,196,319)
Fund Balance			28,348,675	27,329,169	25,374,169
Total Revenues	64,248,656	74,141,640	110,886,856	146,496,152	203,557,655



HARDEE COUNTY TOTAL EXPENDITURES FOR FISCAL YEAR 25-26

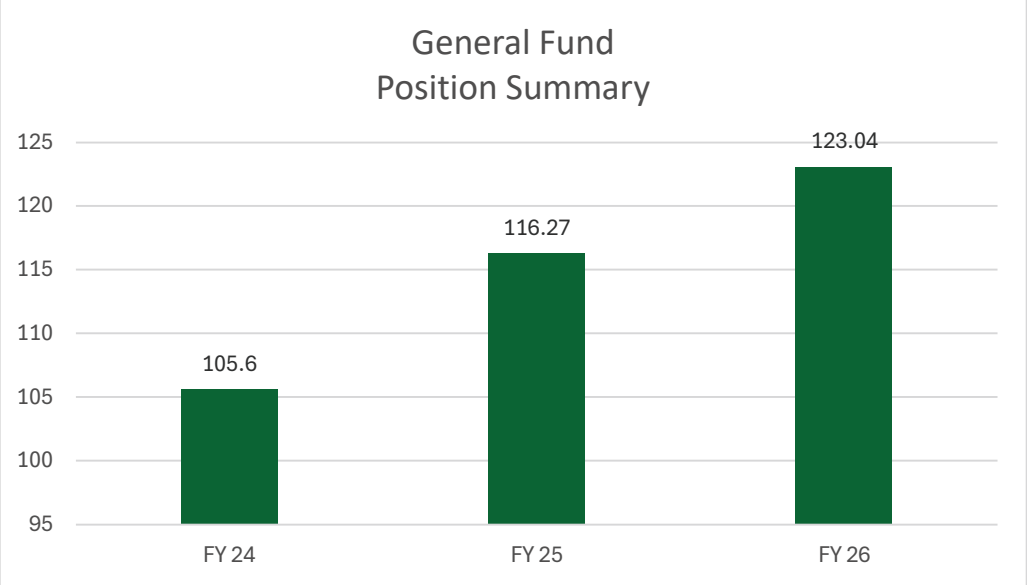
Expenditures	Actual FY22	Actual FY23	Actual FY24	Adopted FY25	Adopted FY26
General Government	7,741,414	8,675,986	9,815,911	11,421,748	12,818,971
Public Safety	19,546,015	23,218,807	48,400,844	67,398,284	93,369,921
Physical Environment	7,671,554	12,849,696	18,458,486	21,416,313	37,852,677
Transportation	10,070,171	9,031,526	17,624,481	19,534,452	30,450,639
Economic Environment	419,488	450,713	575,514	810,925	790,923
Human Services	1,287,976	1,238,992	1,155,112	1,030,049	1,729,905
Culture & Recreation	1,588,025	1,804,163	3,034,224	5,303,218	9,377,863
Other Uses	1,812,110	1,792,422	2,200,784	2,797,593	3,416,664
Courts	1,045,694	1,182,322	1,423,263	1,636,982	1,973,811
Subtotal Expenditures	51,182,447	60,244,627	102,688,620	131,349,564	191,781,374
Contingencies			2,396,826	2,079,216	2,319,513
Reserves			10,634,201	7,815,396	5,304,872
Fund Balance			1,796,294	5,251,976	4,151,896
Total Expenditures	64,248,656	74,127,942	117,515,941	146,496,152	203,557,655




Hardee County
FLORIDA

General Fund Position Summary

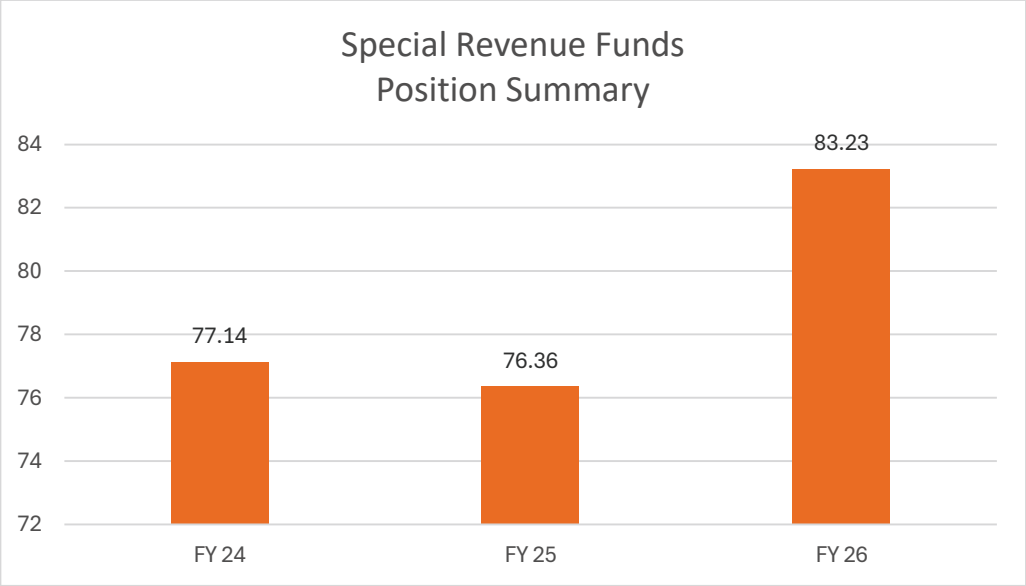
	FY 24	FY 25	FY 26
BOCC	5	5	5
County Manager	3	2.1	2.15
Human Resources	4	5.15	5.1
Procurement	3	4.3	5.3
Grants Management	5	4.44	4.24
Management & Budget	3	3.6	3.3
Planning & Development	3	4	4.05
Information Technology	3	2	3.05
Facilities	15	15.7	18.1
Building	4.5	6	7.05
Emergency Management	2	2.6	2.75
Emergency Medical Srvs	26	24.53	23.65
Code Enforcement	1.5	2	2.05
Soil & Conservation	1	1	1
County Extension	4	5	4.8
Veterans	0.6	0.6	1
Library	4.5	5	5.55
Parks & Recreation	15	20.65	22.18
Marketing	0	0	0.72
Detention Facility	2.5	2.6	2
Total	105.6	116.27	123.04



Position changes reflect the reallocation of costs associated with leadership roles and staffing adjustments necessary to maintain and enhance service levels in response to increased workload.

Special Revenue Funds Position Summary

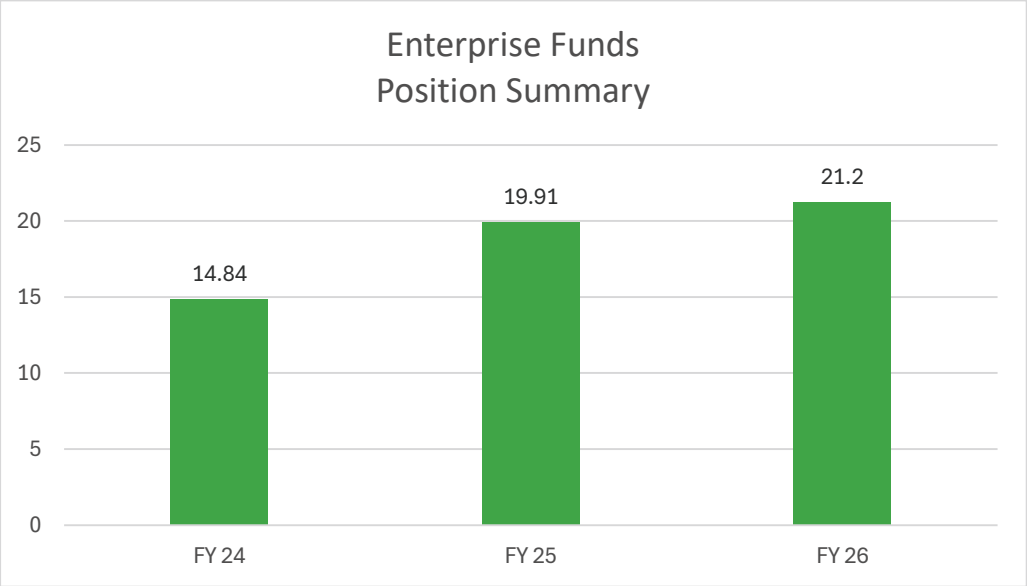
	FY 24	FY 25	FY 26
Transportation Trust	45	45.2	50.55
Fine & Forfeiture	4.5	4.2	7.2
Fire Control	22	20.75	19.82
Mining	3	3.5	3.5
Tourism	0.2	0.8	0.35
Grants	2.44	1.91	1.81
Total	77.14	76.36	83.23



Position changes reflect staffing adjustments necessary to maintain and enhance service levels in response to increased workload

Enterprise Funds Position Summary

	FY 24	FY 25	FY 26
Vandolah Utility	0.84	1.26	1.27
Wauchula Hills	6	9.4	9.48
Solid Waste	8	9.25	10.45
Total	14.84	19.91	21.2



Position changes reflect staffing adjustments necessary to maintain and enhance service levels in response to increased workload.


Hardee County
FLORIDA

DEBT ADMINISTRATION OVERVIEW

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 the Florida Local Government Finance Commission for assistance and needs concerning short-term debt. Projects will not be financed for more than the useful life of improvement. Whenever economically feasible, County Officials and staff will use revenue, special assessment or other self-supporting bonds instead of general obligation bonds.

OUTSTANDING INDEBTEDNESS

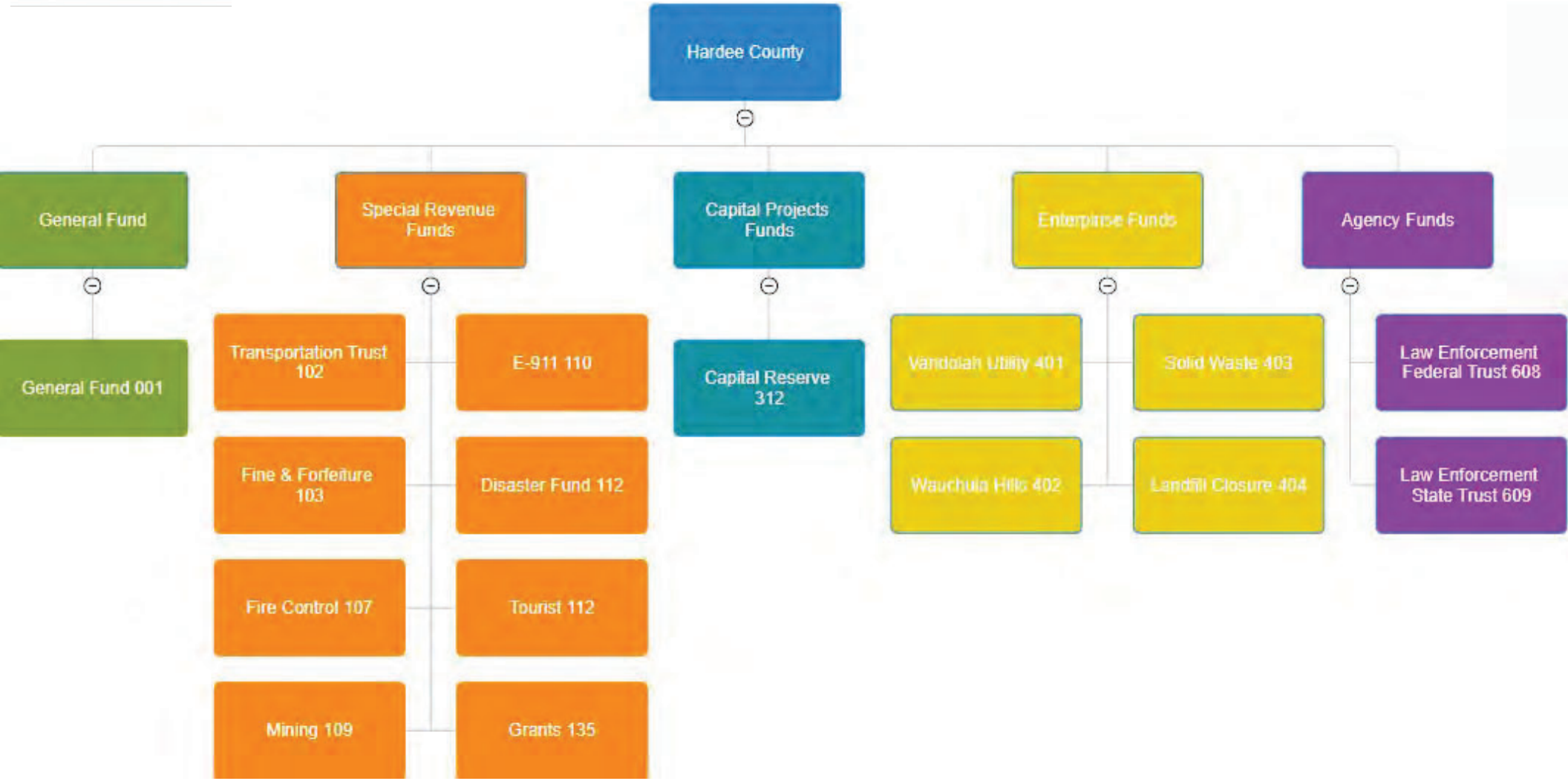
The County's total outstanding debt as of September 30, 2025, is $2,230,000.00. The last payment on the Pierce Impel Pumper Firetruck was made in Fiscal Year 2025. The current outstanding debt is related to the Solid Waste loan.

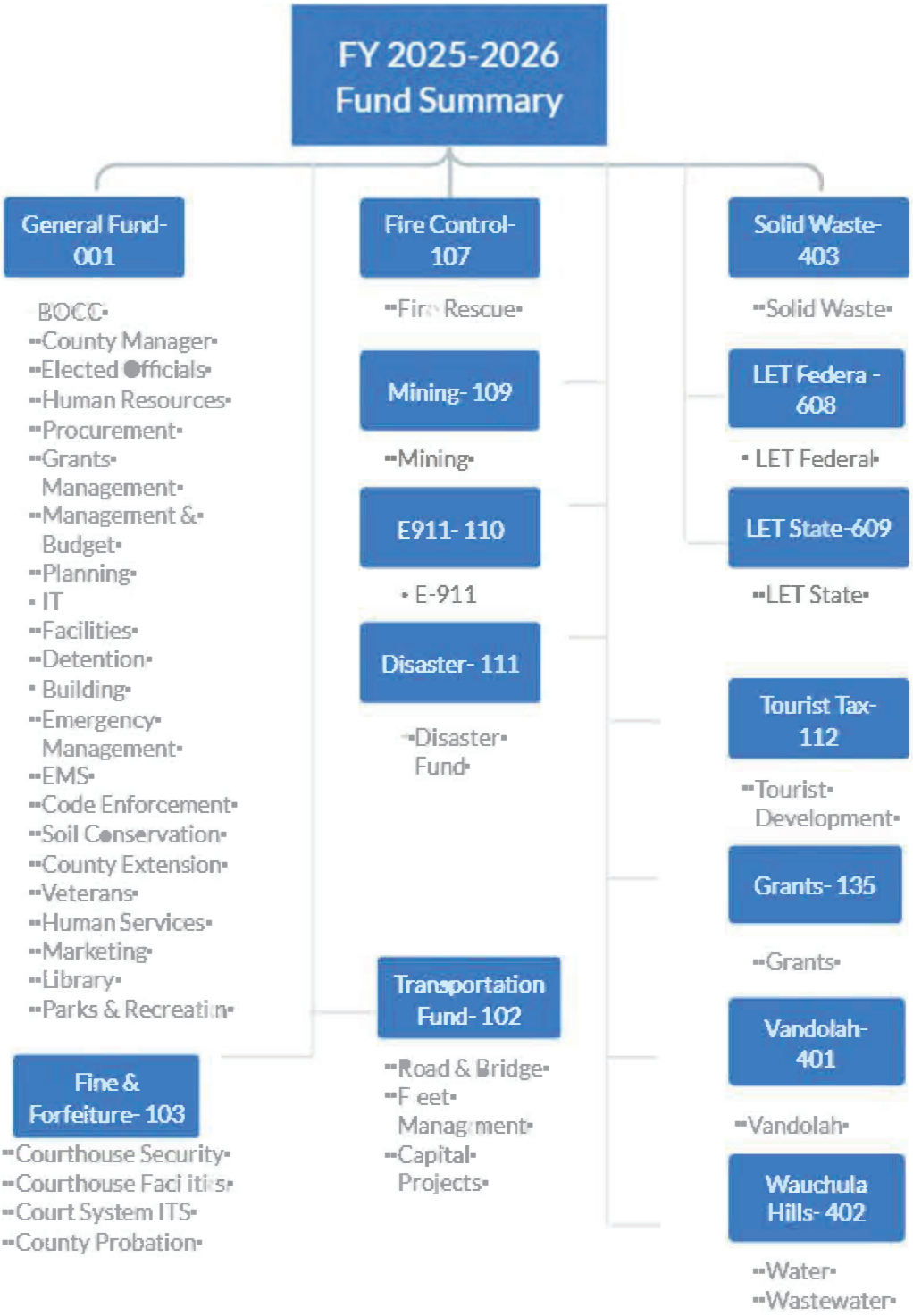
Solid Waste: In 2006, the original loan of $1.5 million was taken out for solid waste expansion. In 2012, an additional $3.8 million was borrowed to fund a 5-acre expansion of the landfill. In 2016, the loan balance was refinanced, and extra funds were added of 1.5 million to cover the purchase of machinery and equipment. On September 30, 2025, the loan balance is $2.23 million after an additional draw of $1.0 million was made to cover the purchase of machinery and equipment. This balance is also after a $500,000 payment was made in September 2025. In September 2026, a $500,000 payment will be due.

Beginning Balance	Date Month/Year	Principal Payment
$ 3,130,000.00	Mar-21	$ 350,000.00
$ 2,780,000.00	Mar-22	$ 350,000.00
$ 2,430,000.00	Mar-23	$ 350,000.00
$ 2,080,000.00	Mar-24	$ 350,000.00
$ 1,730,000.00	Sep-25	$ 500,000.00
$ 2,230,000.00	Sep-26	$ 500,000.00


Hardee County
FLORIDA

FFund Structure




FY 2025-2026
Fund Summary
General Fund- 001
BOCC
County Manager
Elected Officials
Human Resources
Procurement
Grants Management
Management & Budget
Planning
IT
Facilities
Detention
Building
Emergency Management
EMS
Code Enforcement
Soil Conservation
County Extension
Veterans
Human Services
Marketing
Library
Parks & Recreation
Fine & Forfeiture- 103
Courthouse Security
Courthouse Facilities
Court System ITS
County Probation
Fire Control- 107
Fire Rescue
Mining- 109
Mining
E911- 110
E-911
Disaster- 111
Disaster Fund
Transportation Fund- 102
Road & Bridge
Fleet Management
Capital Projects
Solid Waste- 403
Solid Waste
LET Federa - 608
LET Federal
LET State-609
LET State
Tourist Tax- 112
Tourist Development
Grants- 135
Grants
Vandolah- 401
Vandolah
Wauchula Hills- 402
Water
Wastewater

Fund Balance

A significant portion of the County budget consists of "fund balances". Fund balance consists of all unused funds rolled forward from the previous fiscal year to the next fiscal year. In governmental accounting, these funds are calculated as revenue; however, from a strict accounting sense, FBF would be considered a source of funds rather than regular re-occurring revenue.

The accounting principles that provide for fund balance are unique to governmental and non-profit accounting. Fund balance is essentially the difference between current fund assets and current fund liabilities. A positive fund balance means the County's funds are solvent and money I available to meet current needs. In the private sector accounting, the concept would be similar to a company's current liquidity.

Fund balance arises in a variety of ways. For various reasons, the County typically under-budgets its revenues and over-budgets in expenditure. Fund balance may arise for any of the following reasons:

1. The County may collect more revenue than estimated in its budget. Florida law requires local governments to budget expenditures at no more than 95% of anticipated revenue. Therefore, if the budget states our revenue for the year is to be $5,000.00, we are only allowed to budget and spend $4,750. Any revenues above the $4,750 budgeted are carried forward into the next fiscal year as Fund Balance.

2. Departments typically do not spend every dollar approved in their budgets.

3. Some fund balance comes from monies held in reserve accounts. These funds are held aside in the event of emergencies, natural disasters, or other specific purposes.

Ending fund balances are shown for the general fund, special revenue funds, and enterprise funds. The County has been aggressively working on solutions to address reductions in property taxes that have significantly impacted Hardee County, to maximize the use of available budget.

Estimated Changes in Fund Balance

Fund Name		FY 2024 Year End Actual Fund Balance	FY 24-25 Estimated Fund Balance	FY 24-25 Revenues	FY 24-25 Expenses	FY25-26 Year End Estimated Balance	Changes in Fund Balance
General Fund							
General Fund		1,025,061	2,747,244	40,162,115	37,538,162	2,792,863	45,619
	Subtotal	1,025,061	2,747,244	40,162,115	37,538,162	2,792,863	45,619
Special Revenue Funds							
Transportation Trust		506,213	498,037	9,903,042	7,244,979	231,000	(267,037)
Fine & Forfeiture		-	-	897,647	961,288	-	-
Fire Control		423,861	227,089	3,759,976	4,009,513	227,089	-
Mining		82,352	26,833	441,351	509,842	11,681	(15,152)
E-911		-	-	313,504	576,129	-	-
Disaster Fund		-	-	2,709,835	2,404,391	-	-
Tourist Fund		-	-	96,599	57,759	-	-
Grants Fund		-	-	3,910,692	7,118,457	-	-
	Subtotal	1,012,426	751,959	22,032,646	22,882,358	469,770	(282,189)
Capital Project Funds							
Capital Reserve		-	260,000	-	-	420,617	160,617
	Subtotal	-	260,000	-	-	420,617	160,617
Enterprise Funds							
Vandolah Utility		74,057	34,116	122,033	163,443	35,397	1,281
Wauchula Hills Utility		202,036	2,756,912	3,447,061	3,859,595	346,850	(2,410,062)
Solid Waste		416,000	517,018	4,113,491	4,625,953	507,018	(10,000)
Landfill Closure		-	-	464,718	-	-	-
	Subtotal	692,093	3,308,046	8,147,303	8,648,991	889,265	(2,418,781)
Agency Funds							
Law Enforcement Federal Trust		-	-	58,702	25,000	-	-
Law Enforcement State Trust		-	-	32,100	30,000	-	-
	Subtotal	-	-	90,802	55,000	-	-
	Total	**2,729,581**	**7,067,249**	**70,432,866**	**69,124,511**	**4,572,515**	**(2,494,734)**

Fund Balance is a term used to express the equity (assets minus liabilities) of governmental fund types and trust funds. The following is an explanation of the major changes in the County's fund balance:

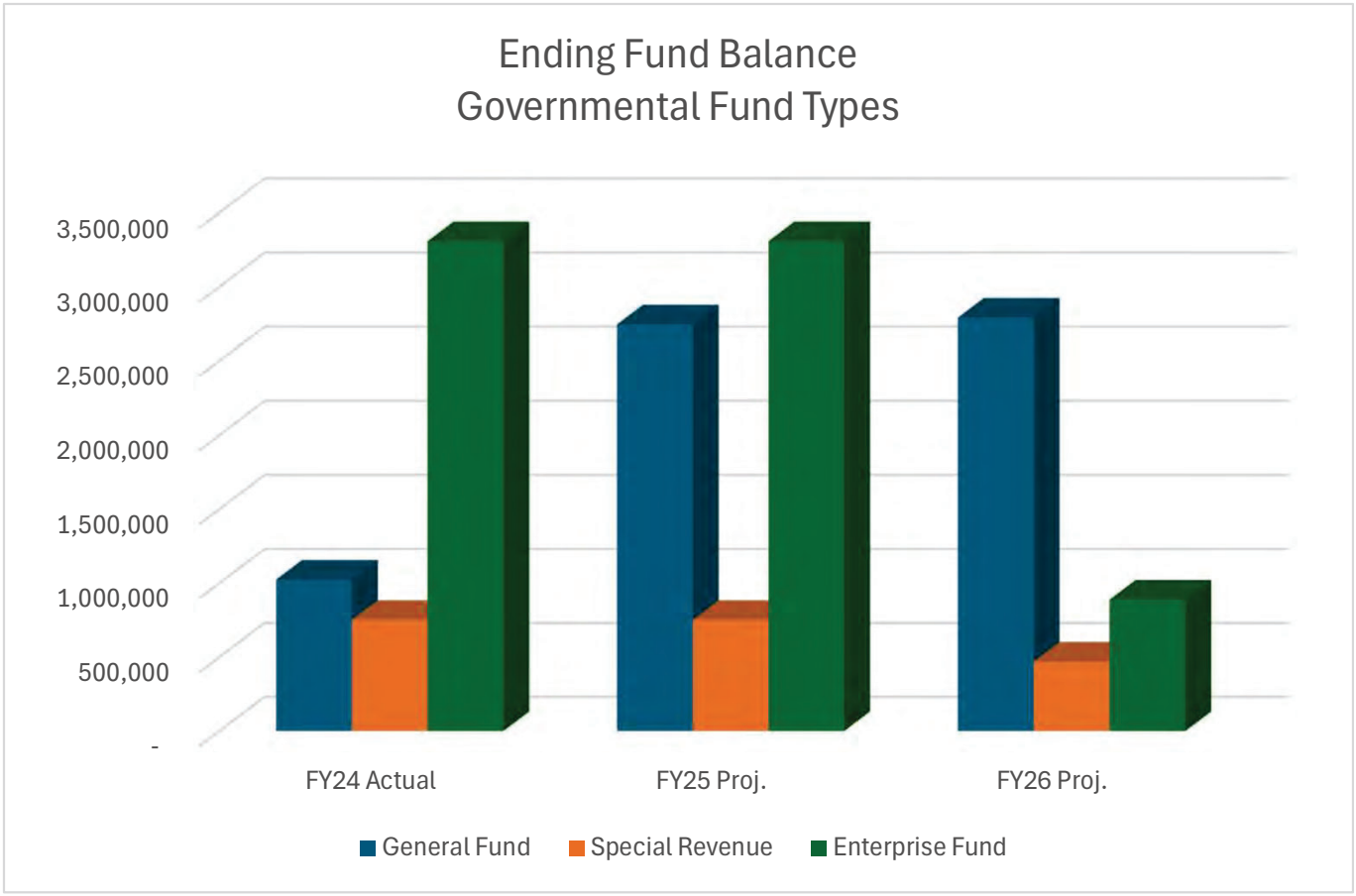
1. Decrease in General Fund is expected as one-time funding is spent down.

2. Decrease in Special Revenue Funds:
Transportation Trust - Fund balance decreased due to planned capital expenditures and the timing of grant reimbursements.
Mining Fund - Fund balance decreased due to differences between professional fee expenditures and reimbursement amounts.
Fire Control - Expenditures exceeded revenues due to rising service delivery costs. A fire assessment fee study is budgeted in FY26 to inform potential fee adjustments.

3. Capital Project Fund: The County is building the Capital Projects Fund to support long-term capital planning and financial sustainability. Exisiting projects are financed through ongoing revenues and grant funding, allowing fund resources to be accumulated for future capital needs.

4. Enterprise Funds:
Wauchula Hills Utility - Fund balance decreased due to insufficient rates relative to oeprating costs and timing differences in grant reimbursements. A rate study was completed and rates were adjusted mid-FY25, with full impacts expected in future periods.

4. The 9/30/25 year end balance is expected to be higher than indicated above. This is mainly due to timing delays in completing budgeted projects/end of year closure.


Ending Fund Balance
Governmental Fund Types
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
FY24 Actual
FY25 Proj.
FY26 Proj.
General Fund
Special Revenue
Enterprise Fund


Hardee County
FLORIDA

Fund 001 General Fund Revenue Summary

Classification	Adopted FY25	Adopted FY26
Ad Valorem Taxes	22,282,029	23,588,608
Local Discretionary Sales Tax	3,477,042	3,700,000
Local Communications Tax	40,856	50,000
General Government Taxes	25,799,927	27,338,608
BLDG Electric Permits	75,000	135,000
BLDG Alarm Permits	400	400
BLDG Gas Permits	3,500	3,500
BLDG Mechanical Permits	45,000	70,000
BLDG Plumbing Permits	45,000	70,000
BLDG Mobile Home Permits	11,000	15,000
BLDG Building Permits	200,000	260,000
BLDG Demolition Permits	3,000	3,500
BLDG Tents	300	300
BLDG Swimming Pool Permits	3,000	2,500
BLDG Pre Inspection Fee	3,500	2,500
BLDG Plan Review	90,000	110,000
BLDG Training Surcharge	1,000	1,000
BLDG Re-inspection Fee	25,000	35,000
BLDG Expired Permit Fee	1,000	1,000
BLDG Shed Permit Fees	8,000	8,000
BLDG Fines - Building w/o Permit	1,000	1,000
BLDG Administrative Fee	6,500	6,500
BLDG Copies	6,500	7,000
BLDG Contractor Licenses	400	375
BLDG Roofing Permits	65,000	100,000
BLDG Same Day Inspection Fee	10,000	15,000
BLDG After Hours Inspection Fee	-	5,000
P&D Site Development Plan	7,500	15,000
Subdivision Platt	8,000	15,000
P&D Rezoning	4,500	5,000
P&D Exception to Policy	3,000	2,500
P&D Variance	1,000	7,500
P&D Special Exception	3,000	8,500
P&D Minor Sub	9,000	22,000
P&D Comp Plan Amendment	6,000	8,000
P&D Temp Special Use	250	1,000
P&D Dev. Agreement	3,000	3,500
P&D Site Construction Plan	1,500	4,500
P&D Mod to Site Dev Plan	2,500	4,000
P&D Renewal - Temp Special Use	200	400

P&D Special Exception MH-FR	3,000	-
P&D Reconfiguration of Parcel	3,000	10,000
Licenses, Permits and Fees	659,550	959,475
SAFRER Grant - EMS/Fire	-	-
Federal Grants	-	-
Homeland Security Grant	-	
State EMS County Grant	-	9,000
DOH EMS Grant	8,000	24,000
State Library Grant	40,000	40,000
State Grants	48,000	73,000
State Revenue Sharing	652,059	800,000
Insurance Licenses	25,000	30,000
Mobile Home Licenses	15,000	15,000
Alcohol Beverage Licenses	1,500	2,000
Race Track	446,500	446,500
Half Cent Sales Tax	1,383,901	1,515,150
Half Cent Sales Tax - Emergency	1,811,438	2,013,636
Emergency Management Base	105,806	105,806
Emergency Management EMPG	48,727	48,727
Vessel Registration Fees	18,000	18,000
Fiscally Constrained Revenues	400,036	400,036
Fis Con Hold Harmless Revenues	1,000,000	2,500,000
State Shared Revenues	5,907,967	7,894,855
COW - IT Services	22,000	22,000
Excess Fees - Tax Collector	50,000	50,000
Excess Fees - Sheriff	300,000	750,000
Excess Fees - Clerk of Courts	2,000	5,000
Excess Fees - Super. Of Elections	20,000	-
Domestic Violence Surcharge	1,500	1,500
Radio Surcharge	35,000	35,000
Conviction Surcharge	10,000	10,000
EMS Fees	900,000	1,100,000
Public Emergency Medical Transpor	215,000	300,000
Certificate Of Public Convenience/Necessity Fe	5,000	5,000
EMS Write-offs	(150,000)	(150,000)
EMS Training Fees	800	-
Medical Examiner Authorization	-	1,500
Library (Receipts)Fees	3,000	3,000
Library Copies	600	600
Pioneer Park Camping Fees	140,000	180,000
Pioneer Park Facility Rentals	22,000	35,000
Pioneer Park Firefly Reservation Fees	-	15,000

Pioneer Park BASYS CC Processing Fees		5,000
Wildlife Refuge Entry Fees	20,000	25,000
Wildlife Refuge Merchandise Sales	10,000	10,000
Wildlife Refuge BASYS CC Processing Fees		17,000
Hardee Lakes Entry Fees	35,000	45,000
Hardee Lakes Camping Fees	250,000	280,000
Hardee Lakes Facility Rentals	15,000	25,000
Hardee Lakes Fishing Fee	2,000	500
Hardee Lakes Store Sales	10,000	15,000
Hardee Lakes Cart Registration	30,000	25,000
Hardee Lakes Firefly Reservation Fees	20,000	20,000
Hardee Lakes BASYS CC Processing Fees	10,000	15,000
Museum Entry Fees	2,000	2,500
Soccer Fees	1,520	1,520
Ball Park Fees	1,620	1,620
Civic Center Facility Rental	12,000	12,000
GIS Maps	100	100
Charges for Services	1,996,140	2,863,840
Library Fines	200	200
Code Enforcement Filing Fees	-	100
Code Enforcement Administrative Fees	15,000	15,000
Court Relatd/Fines & Forfeiture	15,200	15,300
P/R Interest Income	100	100
WSB Interest	1,000	1,000
Interest	50,000	75,000
General Revenue - Interest - Tax Collector	1,000	1,000
Interest & Other Earnings	52,100	77,100
State Probations	18,400	21,440
USDA FAS/NRCS Office	45,750	45,750
Rent Health Department	24,000	-
FDACS-503 Civic Center Drive, Wauchula	7,000	9,380
Tri-County Utility Reimbursement	6,000	5,000
Health Department Utility Reimbursement	60,000	40,000
Rents & Royalities	161,150	121,570
Sale of Equipment		2,500
SALES		2,500
PP Donations	2,500	
UHC Employee Assistance Program Grant	7,000	7,000
Reimbursements - EDA	4,000	4,000
Reimbursement - Soil Conservation	1,200	1,200
Miscellaneous	15,000	40,000
Miscellaneous	29,700	52,200

Transfer from Fire Control	142,500	100,000
Transfer from Solid Waste	57,000	57,000
Transfer from Wau. Hills	150,000	150,000
Transfer from Grants	2,500	2,500
Transfer from Vandolah	19,000	19,000
Transfer from Mining	50,000	50,000
Other Sources	421,000	378,500
Total Revenues Generated	35,090,734	39,776,948
Less 5%	(530,422)	(707,658)
Cash Forward	5,500,000	8,787,564
Cash Forward- Disaster	4,946,255	1,946,255
Wellness Program Cash Forward	20,630	18,000
EAP Program Cash Forward	6,072	2,465
Cash Forward	10,472,957	10,754,284
Total General Fund Revenues	45,033,269	49,823,574

Fund 001 General Fund Expenses Summary

Classification	Adopted FY25	Adopted FY26
County Commisoners	492,288	514,290
Clerk of Courts	859,375	1,035,411
County Manager	484,452	428,867
Property Approasier	1,286,371	1,231,105
Tax Collector	819,335	876,688
Supervisor of Elections	669,751	786,052
Human Resources	608,443	632,350
Procurement	412,562	495,439
Office of Community Development	375,174	365,437
Office of Management and Budget	555,887	545,374
Legal Services	170,000	245,000
Planning & Development	504,853	693,872
Information Technology Services	480,170	498,802
Facilties Management	1,901,532	2,486,389
Miscellaneous	1,801,556	1,983,895
General Governmental Services	11,421,749	12,818,971
Sheriff	15,161,107	16,853,230
Animal Control	-	
Detention Facility	1,056,591	1,253,604
Building Inspections	665,083	801,053
Emergency Management	350,446	461,949
Emergency Medical Services	3,378,029	3,872,527
Code Enforcement	232,685	208,435

Miscellaneous	148,640	394,390
Public safety	20,992,581	23,845,188
Soil Conservation	81,533	138,361
Count Extension	326,254	491,513
Physical Environment	407,787	629,874
Marketing		183,651
Veterans Services	66,062	88,177
Economic Environment	66,062	271,828
Human Services	931,707	1,637,467
Human Services	931,707	1,637,467
Library	364,963	456,666
Parks & Recreation	736,837	835,359
Wildlife Refuge	423,174	475,321
Hardee Lakes Park	936,719	884,904
Pioneer Park	586,794	641,446
Museum	86,930	146,366
Miscellaneous	62,800	62,800
Cultural & Recreational	3,198,217	3,502,862
Debt Payments	-	40,000
Fund Transfers	1,376,940	1,938,266
Other Uses	1,376,940	1,978,266
Subtotal Expenditures	38,395,043	44,684,456
Contingencies	500,000	400,000
Reserve FEMA	4,946,255	1,946,255
Fund Balance	1,191,971	2,792,863
Total Expenditures	45,033,269	49,823,574

Ad Valorem Taxes	Implemented by Section 9, Article VII Florida Constitution, Chapters 192-197 and 200 Florida State Statutes - based on current year adjusted taxable values of $1,483,442,486 and a millage rate of 8.8991 which is the 1.68% increase from the roll back rate of 8.7522.
Local Discretionary Sales Tax	Implemented by Section 212.054 - 212.055 Florida State Statutes - renewed by County Ordinance 04-07 until repealed - small county surtax = 1 cent sales tax imposed in January 1998 for general operating expenses - revenues are not restricted.
Local Communications Tax	Implemented by Chapter 202.12, 202.19, 202.20 Florida State Statutes - County Resolution 01-30 - communications service tax imposed on cable, cell phones, satellite TV, and other communication services - rate set by the state - revenues are not restricted
Building Fees	Authorized by County Ordinance 88-07 and County Resolution 05-22, 05-41
Mosaic Licenses Fee	Fee to run water line on County Right of Way along CR665 from HWY64 to Desoto County Line
Planning and Development Fees	Authorized by County Ordinance 88-07 and County Resolutions 05-22, 05-41, 07-29, 08-15
SAFER Grant- EMS/Fire	Staffing for Adequate Fire and Emergency Response Grant administered through FEMA
Homeland Security Grant	Recurring annual grant for Homeland Security Grant restricted to Emergency Mgmt. operations
DOH EMS Grant	Implemented by Section 401.113 FSS, County Resolution 17-37 - restricted to emergency medical operations
State Library Grant	Implemented by section 257.172 Florida State Statute - restricted to the operations of small county libraries.
State Revenue Sharing	Implemented by Section 210.20(2), 212.20(6), and 218.20.26 FSS - includes the First Guaranteed, Second Guaranteed and Growth Money from the State - non-restricted revenue
Insurance Licenses	Implemented by Section 624.501-508 FSS - County governments receive proceeds from an annual license tax on the original appointment and renewal of insurance representative and agents selling various types of insurance products - the county tax portion is either $6 or $12 per original appointment or renewal - revenue non-restricted

Mobile Home Licenses	Implemented by Section 320.08, 320.0815, and 320.081 FSS - County receives proceeds from an annual license tax levied on all mobile homes and park trailers and on all travel trailers and fifth wheel trailers exceeding 35 feet, $20-$80 depending on type - revenue non-restricted
Alcohol Beverage Licenses	Implemented by Section 561.342 FSS - a portion of the annual state license tax levied on manufacturers, distributors, vendors, brokers, sales agents and importers of alcoholic beverages and collected within a county is shared with those local governments - revenue non-restricted
Race Track	FSS 212.20(6)(d), 6a County receives $446,500 - use of the revenues is at discretion of county pursuant to local ordinances - if local or special law prior to 1999-2000 required that any money be disbursed to the School Board or Special District or City for indebtedness such payment shall continue until the debt is paid off and the local law or special law is amended or repealed.
Half Cent Sales Tax	Implemented by Section 202.18(2)c, 212.20(6), and 218.60-67 FSS - a distribution of a portion of state sales tax revenues via three separate distribution to eligible counties - revenue non-restricted
Half Cent Sales Tax - Emergency	Implemented by Section 202.18(2)c, 212.20(6), and 218.60-67 FSS - a distribution of a portion of state sales tax revenues via three separate distribution to eligible counties - revenue non-restricted
Emergency Management Base	Implemented by Section 252.371-373 FSS - State imposed fee on $2.00 on all residential property, $4 on all commercial insurance policies to be deposited in state trust fund and a portion distributed to counties for emergency management programs
Emergency Management EMPG	The purposed of the Emergency Management Performance Grant (EMPG) Program is to provide federal funds to states to assist state, local, territorial, and tribal government in preparing for all hazards, as authorized by Section 662 of the Post Katrina Emergency Management Reform Act (6 U.S.C. S762) and the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. S5121 et seg.)
FL Arts Licenses Plates	Collected by the tag agency for purchase of the Florida Arts License Plate - restricted to qualifying agencies for performing arts

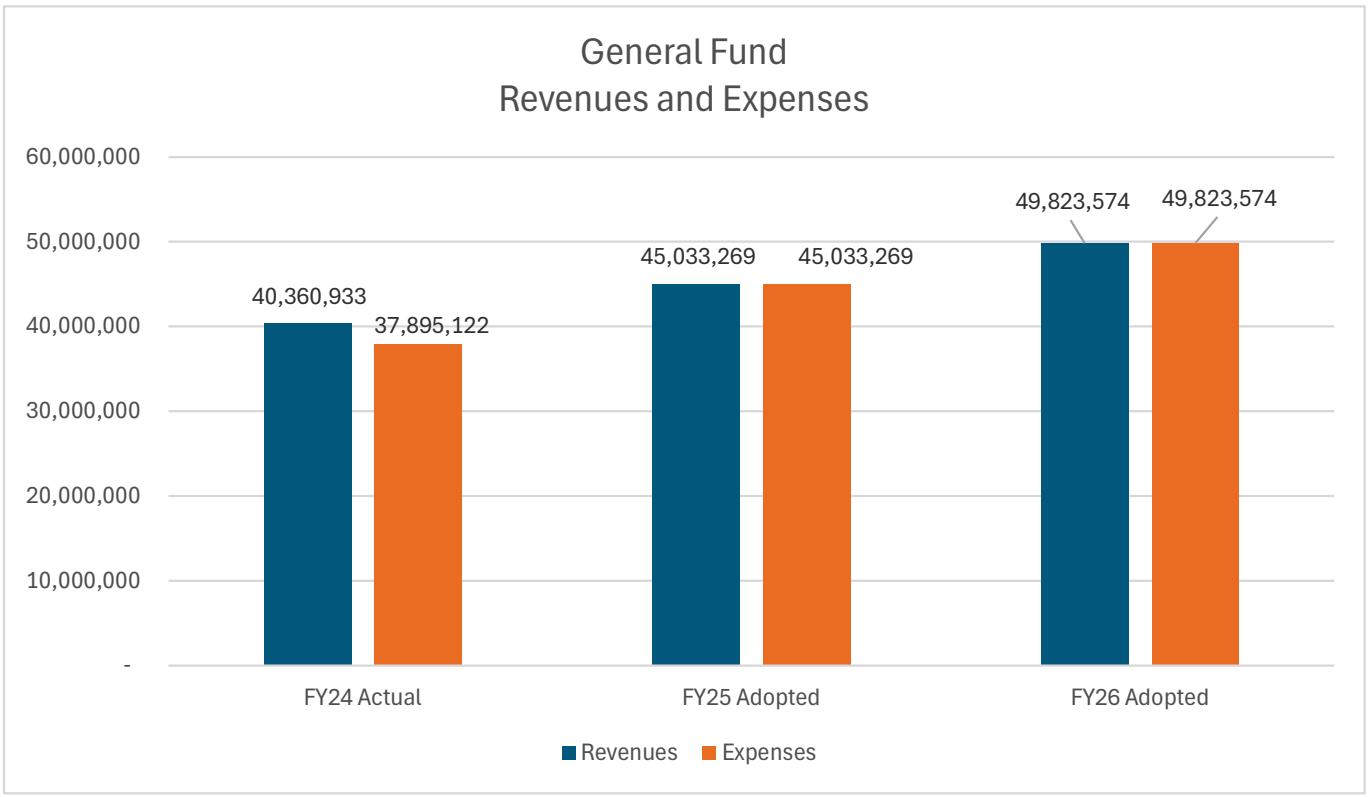
Vessel Registration Fees	Implemented by Section 328.66 and 328.72 FSS - County imposed annual registration fee on vessels registered, operated, or stored in the water within it's jurisdiction-restricted to patrol, regulation, and maintenance of the lakes, rivers, waters, and other boating related activities
Fiscally Constrained Revenues	Authorized by Sections 202-18 (2)c, 212-20 (6), and 218-60-67 FSS - Fiscon DBS Revenue - Fiscally constrained by County-State allocated funds
Fis Con Hold Harmless Revenues	Revenues granted to fiscally constricted counties to offset effects of Amendment 1 of the Florida Constitution
Hardee Lakes Firefly Reservation Fees	Charge per reservation
Hardee Lakes BASYS CC Processing Fees	Percent of reservations charged plus fee per transaction
Economic Development Grant PP	Pioneer Park Lift Station and Upgrade to Camp Sites
COW - IT Services	Interlocal agreement to provide network services from County's ITS / GIS Department
Public Records Request - Admin Fee	Reimbursement of the cost to gather and reproduce public records request
Excess Fees - Tax Collector	Excess fees returned to the County at the end of the fiscal year
Excess Fees - Sheriff	Excess fees returned to the County at the end of the fiscal year
Excess Fees - Clerk of Courts	Excess fees returned to the County at the end of the fiscal year
Excess Fees - Super. Of Elections	Excess fees returned to the County at the end of the fiscal year
Prior Year Excess Fees	Excess fees returned to the County for the previous fiscal year.
Domestic Violence Surcharge	Section 938.08 FSS - $116 of $201 surcharge for domestic violence offenses for defraying the cost of incarcerating persons sentenced under domestic violence or training sheriffs to combat domestic violence
Radio Surcharge	Section 318.21(2)(g)3 and 9 FSS - civil penalties for violations occurring within the unincorporated area for radio communications programs or local law enforcement automation
Conviction Surcharge	Section 775/083 FSS - court costs imposed of $50 for felony, $20 for other offenses used for crime prevention programs by the Sheriff
Housing Inmates	Revenues received for housing federal inmates

EMS Fees	County Resolution 02-26 - fees charged to individuals for Emergency Medical Services
EMS Write-offs	Required to budget 100% of the EMS fees billed and expected amounts to be uncollected
Home Buyer Education Course	Fees derived from administration of homebuyer education course.
Hardest Hit Admin. Fee	Fees derived from administration of program to assist unemployed or underemployed households with limited mortgage assistance in an effort to avoid mortgage foreclosure.
Principal Reduction Program	Fees derived from administration of program to assist unemployed or underemployed households with limited mortgage assistance in an effort to avoid mortgage foreclosure.
Animal Control Fees	Implemented by County Ordinance 00-04, 06-01 and Resolution 01-33 - fees collected by the Animal Control Dept. for adoptions, boarding costs, and impoundment fees
Library Fees	Fees set by Heartland Library Cooperative in accordance with interlocal agreement with Highlands, Okeechobee, Desoto, and Glades Counties
Library Copies	Fees set by Heartland Library Cooperative in accordance with interlocal agreement with Highlands, Okeechobee, Desoto, and Glades Counties
Pioneer Park Camping Fees	Pioneer Park camping fees
Pioneer Park Facility Rentals	Pioneer Park facility rentals
Wildlife Refuge Entry Fees	Wildlife Refuge entry fees
Wildlife Refuge Merchandise Sales	Wildlife Refuge Merchandise Sales (T-shirts, stuffed animals, magnets, bottled waters, etc.)
Hardee Lakes Entry Fees	Hardee Lakes entry fees
Hardee Lakes Camping Fees	Hardee Lakes camping fees
Hardee Lakes Facility Rentals	Hardee Lakes facility rentals
Hardee Lakes Fishing Fee	Hardee Lakes commercial fishing fees
Hardee Lakes Store Sales	Hardee Lakes store sales
Hardee Lakes Cart Registration	Hardee Lakes Cart Registration
Museum Entry Fees	Museum Entry fees collected
Soccer Fees	Not been implemented
Ball Park Fees	Not been implemented

Civic Center Facility Rental	Fees for renting the Civic Center
GIS Maps	Charges for printing maps through the ITS/GIS department
AC Training Surcharge	Training Surcharge on penalties accessed by animal control - County Ordinance 17-06
Library Fines	Fines for over due books, materials - fees set by Heartland Library Cooperative in accordance with interlocal agreement with Highlands, Okeechobee, Desoto and Glades Counties
Animal Control Fines	Fines for violations of Animal Control - County Ordinance 95-02 and County Resolution 05-42
Zoning Violation Fines	Fines for violations of Zoning Ordinance - County Ordinance 88-07
Unlicensed person working for hire	Fines for violation of an unlicensed person working in construction per FSS 489.127
Notice to Appear	per Hardee County ordinance 8.10.04.06
Violation of builder owner	per FSS 489
Stop Work Order	FSS 115.3 LDC8.10.03
P/R Interest Income	Interest earned from accounts
WSB Interest	Interest earned from accounts
Interest	Interest earned from accounts
Interest - Income Hardest Hit	Interest earned from accounts
GR-Interest - Tax Collector	Tax Collector returns interest earned from the collections of ad valorem taxes.
State Probations	Lease agreement #700-1012 - office space located at 124 S 9th Ave - monthly rate of $1,533.33 - contract expires 5/31/25
USDA FAS/NRCS Office	Lease agreement office space located at 316 N 7th Ave. USDA Farm Service Center at Annex II- EFT $3,812.50 monthly - five year lease expires 8/31/24
Health Department	Anticipate Children and Families
DOA-503 Civic Center Drive, Wauchula	Lease agreement - #420:0498 - office space 503 Civic Center Drive - EFT $583.33 per month - expires October 31, 2023
Tri-County Utility Reimbursement	BOCC pays for utilities at health department and Tri-County reimburses percent based on square footage occupied
Health Department Utility Reimbursement	Bocc pays for utilities at health department and Hardee and Polk County Health Department reimburses percent based on square footage occupied
Sale of Land	Sale of surplus land owned by County
Sale of Equipment	Sale of surplus equipment owned by County

Library Donations	Donations to Library in excess of fees
Wildlife Refuge Donations	Donations to Wildlife Refuge in excess of entry fees
Animal Control Donations	Donations to Animal Control in excess of adoption fees or fines
E/M Donations	Donations to Emergency Management in excess of fees
Hardee Lakes Donations	Donations to Hardee Lakes in excess of entry fees
PP Donations	Donations to Pioneer Park in excess of entry fees
Museum Donations	Donations to Museum in excess of entry fees
Parks & Recreation Donations	Donations to Parks and Recreation from CoW for 4th of July Fireworks
UHC Wellness Grant	United Health Care Wellness Programs target clinical outreach plus educational support, decision-making tools and care programs that encourage members to adopt healthy lifestyles that can translate into lasting healthier behaviors
UHC Employee Assistance Program Grant	The Employee Assistance Program provides employees and their families with valuable, convenient, and flexible 24-hour access to professional support for a wide range of personal and work-related issues. Available to all county employees and constitutional offices
Prior Year Receipts	Auditing account for posting prior year revenues earned.
Reimbursements - EDA	Reimbursements from Economic Development District for management services including budgeting performed by County Manager's office
Reimbursements from Cities	Reimbursement from City of Wauchula for facility cost of the Animal Control kennels shared with the City in accordance with interlocal agreement (expires 2017)
Reimbursements - IHC Board	Reimbursements from Indigent Health Care Board for meeting management, budgeting and accounting services performed by OMB office
Mining Contribution	Reimbursements from Mining for General Fund Services such as IT, Purchasing, HR, Budgeting.
Collection Allowance	Allowance for uncollectable ambulance bills
Miscellaneous - Sheriff Collections	Miscellaneous revenues collected by the Sheriff's Office
Reimbursement - Soil Conservation	Soil and Water Conservation Board reimbursement for Hardee County BOCC Administration Fees
Miscellaneous	Miscellaneous revenues collected under the General Fund
Reimbursement to OCD	Grant reimbursements to the Office of Community Development for Personnel Services.

Drug Prescription Refunds	Coast to Coast prescription program: Employees using this program will receive discounts on prescriptions and county will receive a portion back from each prescription.
Less 5%	In accordance with FSS 129.01(2)(b) - budget shall include 95% of all receipts reasonably to be anticipated from all sources - the county budget for 100% of all anticipated receipts and deducts the 5% from the sum
Transfer from Fire Control	Reimbursement from Fire Control for use of General Fund staff to manage HR services, Purchasing services, and special assessment services
Transfer from Solid Waste	Reimbursement from Solid Waste Fund for the use of General Fund staff to manage HR and Purchasing services
Transfer from Wau. Hills	Reimbursement from Wauchula Hills Fund for the use of General Fund staff to manage HR and Purchasing services
Transfer from Grants	Reimbursement from Grants that allow administrative fees to be charged for the management of those grants.
Transfer from Vandolah	Reimbursement from Vandolah Fund for the use of General Fund staff to manage HR and Purchasing services
Transfer from Mining	Reimbursement from Mining for use of General Fund staff to manage HR and Purchasing services and Facility reimbursement.
Less 5%	In accordance with FSS 129.01(2)(b) - budget shall include 95% of all receipts reasonably to be anticipated from all sources - the county budget for 100% of all anticipated receipts and deducts the 5% from the sum
Cash Forward	In accordance with FSS 129.01(2)(b) - budget includes 100% of the estimated cash and liquid securities to be brought forward at the beginning of the fiscal year
Wellness program cash forward	Estimate of United Health Care Wellness program cash to be brought forward at the beginning of the fiscal year.
EAP cash forward	Estimate of United Health Care Employee Assistant Program cash to be brought forward at the beginning of the fiscal year.


General Fund
Revenues and Expenses
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
40,360,933
37,895,122
45,033,269
45,033,269
49,823,574
49,823,574
FY24 Actual
FY25 Adopted
FY26 Adopted
Revenues
Expenses

Fund 102 Tranportation Trust Revenue Summary

Classification	Adopted FY25	Adopted FY26
9th Cent Fuel Tax	183,273	250,000
Local Option Fuel Tax - 6 Cent	1,034,118	1,250,000
Local Option Fuel Tax - 5 Cent	630,121	725,000
General Government Taxes	1,847,512	2,225,000
Culvert Permits	8,000	20,000
Utility Permits	7,500	7,500
Road Closing Fees	4,000	4,000
Licenses, Permits & Fees	19,500	31,500
ARPA SCOP CR663 445065	2,307,780	1,500,000
Safe Streets for All		400,000
NRCS Peace River Stabalization		2,325,296
Federal Grants	2,307,780	4,225,296
Legislative Appropriations	195,940	195,940
South Hammock Road SCRAP	-	-
SCOP Ten Mile Grade 445066	1,245,116	445,884
SCOP Ten Mile Grade 445076	992,584	1,700,000
SCOP SCRAP CR 663 445070	1,192,757	1,000,000
SCRAP CR663 445068	1,257,623	1,300,000
SCOP Fish Branch 446329	2,675,102	2,451,861
SCRAP Old Town Creek 446389	2,084,105	1,900,000
CIGP Center Hill Bridge		2,152,531
TT FDOT SCRAP Grant MLK 448743		2,510,449
SCOP CR 664: Doc Coil to CR 663 450321		4,659,585
State Grants	9,643,227	18,316,250
Severance Tax	1,491,776	1,950,000
Constitutional Fuel Tax	861,861	900,000
County Fuel Tax	381,122	450,000
Fuel Tax Refunds & Credits	35,000	36,050
Fuel Production Tax	1,000	1,030
State Shared Revenues	2,770,759	3,337,080
EDA Grant- Pavement Management Program	143,000	
EDA Grant- PW Admin Building	380,000	
Local Grants	523,000	-
Shop Labor	55,000	55,000
Charges for Services	55,000	55,000

Interest	15,000	15,450
Interest	15,000	15,450
Sale of Surplus Equipment		50,000
SALES		50,000
Reimbursement from DOT	6,400	6,400
Sheriff Reimbursement	240,000	240,000
Supervisor of Elections Reimbursement	100	100
Property Appraiser Reimbursement	3,000	3,000
Health Dept Reimbursement	2,500	2,500
Miscellaneous	5,000	5,000
Miscellaneous	257,000	257,000
Subtotal Revenues	17,438,778	28,512,576
Less 3%, 5% (FY26)	(138,548)	(166,862)
Total Revenues to be Generated	17,300,230	28,345,714
Transfer from SW	10,000	10,000
Transfer from GF	100,000	50,000
Transfer from WH	1,600	1,600
Transfer from VAN	100	100
Transfer from Emergency Disaster	125,000	125,000
Transfers	236,700	186,700
Cash Forward	2,355,559	2,142,141
Total Revenues	19,892,489	30,674,555

Fund 102 Tranportation Trust Expenses Summary

Classification	Adopted FY25	Adopted FY26
Road & Bridge	5,850,461	5,544,208
Fleet Maintenance	1,038,423	1,048,681
Capital Projects TEAM	12,159,968	463,520
Capital Projects		23,041,546
Outside Agency	245,600	245,600
Transportation	19,294,452	30,343,555
Contingencies	100,000	100,000
Fund Balance	498,037	231,000
Total Expenses	19,892,489	30,674,555

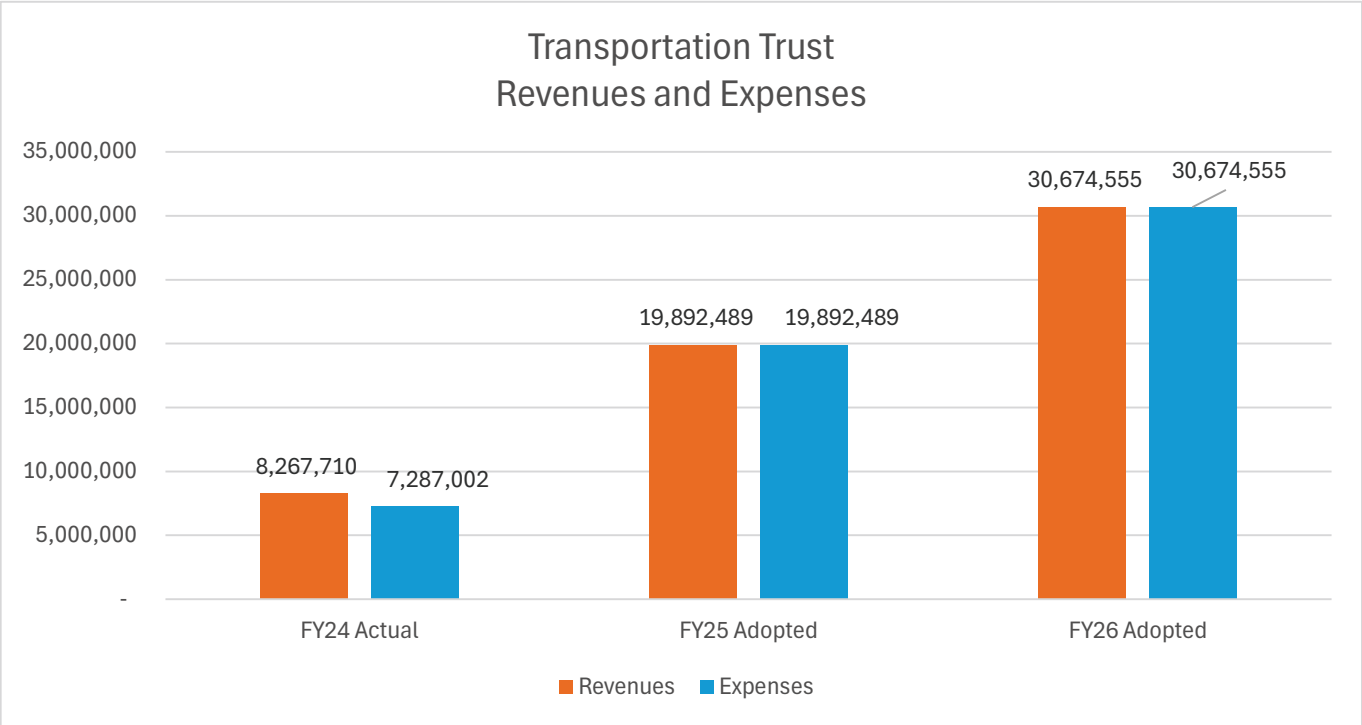
9th Cent Fuel Tax	9th Cent Gas Tax Authorized by FS 206.41(1)(d)-(e), 206.87(1)(b)-© and County Ordinance 093-01 - One cent per gallon on motor and diesel fuels (defined in 336.025(7) to be imposed indefinitely
Local Option Fuel Tax - 6 Cent	6 Cent Local Option Gas Tax Authorized by FS 206.41(1)(e), 206.87(1)©, 336.025, an County Ordinance 08-12, 08-21, 18-05 from January 1, 2019 through December 31, 2028 - 6 cent per gallon on motor fuel (defined in 336.025(7)
Local Option Fuel Tax - 5 Cent	5 Cent Local Option Fuel Authorized by FS 206.41 (1)(e), 336.025 and County Ordinance 05-02, 06-02, 15-07 from January 1, 2016 through December 31, 2026 - 5 cent per gallon on motor fuel - can 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 government
Culvert Permits	Authorized by Ordinance 89-07, 10-09, Resolution 93-34, 01-09 - Approved annually with rate resolution $50 for residential and $100 for commercial
Utility Permits	Authorized by Ordinance 89-07, 10-09, Resolution 93-34, 01-09 - Approved annually with rate resolution $100 per crossing
Road Closing Fees	Authorized by FS 336.12 - County Resolution 05-22, 05-51 Approved annually with rate resolution
ARPA SCOP CR663 445065	Federal Recovery Grant resurfacing CR 663: Goosepond Rd to SR 64

Fund 102 Transportation Trust Explanation of Revenues

Legislative Appropriations	Money approved for a specific project through the State of Florida
Polk Road SCRAP	State Grant for resurfacing Polk Road
South Hammock Road SCRAP	State Grant for resurfacing South Hammock Road
SCOP Ten Mile Grade 445066	State Grant for resurfacing Ten Mile Grade: Bridge 064120 to Marquerite Rd
SCOP Ten Mile Grade 445076	State Grant for resurfacing Ten Mile Grade: Scarborough Road to Bridge 064120
SCOP SCRAP CR 663 445070	State Grant for resurfacing CR 663: Desoto to CR 665
SCRAP CR663 445068	State Grant for resurfacing CR663: CR 665 to Goosepond
FEMA State Funding	Federal Emergency Management Agency State funding to reimburse expenses caused by a natural disaster
Severance Tax	Authorized 211.3103 FSS - restricted to improvements to County infrastructure that support phosphate industry such as road improvements and maintenance
Constitutional Fuel Tax	Authorized by FS 206.41 (1)(a), 206.45, 336.023 - A two cent tax must first be used for debt service requirements - remaining monies can be used for acquisition, construction and maintenance of roads - can be used for matching funds for grants related to maintenance
County Fuel Tax	Authorized by FS 206.41(1) and 206.60 - A one cent tax used for transportation-related expenses or reduction on bonded indebtedness
Fuel Tax Refunds & Credits	Authorized by FS 206.4(4)(d-e) When licensed as a local government user, a county is entitled to take a credit on the monthly diesel fuel tax return not to

	exceed the tax imposed under ss 206.41(1)(b) on those gallons that would otherwise be eligible for refund.
Fuel Production Tax	Authorized by FS 211.06(2)(b) - a one cent tax imposed by State on each net gallon of fuel - may be used for acquisition, construction, and/or maintenance of roads - may be used as matching funds for grants related to maintenance
Shop Labor	Reimbursements from other departments for shop labor and specialized training on emergency equipment.
TT Outside Services	Reimbursements for equipment and labor provided to outside agencies such as Tourist Development for Special Events or spill clean ups, etc....
Interest	Interest from local bank accounts
Land Lease for Tower	Property right of way sold to vendor and new agreement waived County cost of equipment placed on the tower. This occurred in 2018.
Sale of Surplus Equipment	Sale of surplus equipment owned by County
Reimbursement from DOT	Per agreement for maintenance of signals
Sheriff Reimbursement	Reimbursement for fuel, parts, or labor
Supervisor of Elections Reimbursement	Reimbursement for fuel, parts, or labor
Property Appraiser Reimbursement	Reimbursement for fuel, parts, or labor
Health Dept Reimbursement	Reimbursement for fuel, parts, or labor
Miscellaneous	Map copies and miscellaneous reimbursements for damages
Less 5%	In accordance with FSS 129.01(2)(b) - budget shall include 95% of all receipts reasonably to be anticipated from all sources - the county budget for 100% of all anticipated receipts and deducts the 5% from the sum

Transfer from PPD	Equipment and labor services for preparation & operations of Pioneer Park Days
Transfer from SW	Equipment and labor services provided to Landfill
Transfer from WH	Equipment and labor services for mowing at Wauchula WTP
Transfer from VAN	Equipment and labor services for mowing at Vandolah WTP
Transfer from FC	Equipment and labor services provided to Fire Control


Transportation Trust
Revenues and Expenses
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
8,267,710
7,287,002
19,892,489
19,892,489
30,674,555
30,674,555
FY24 Actual
FY25 Adopted
FY26 Adopted
Revenues
Expenses

Fund 103 Fine & Forfeiture Revenue Summary

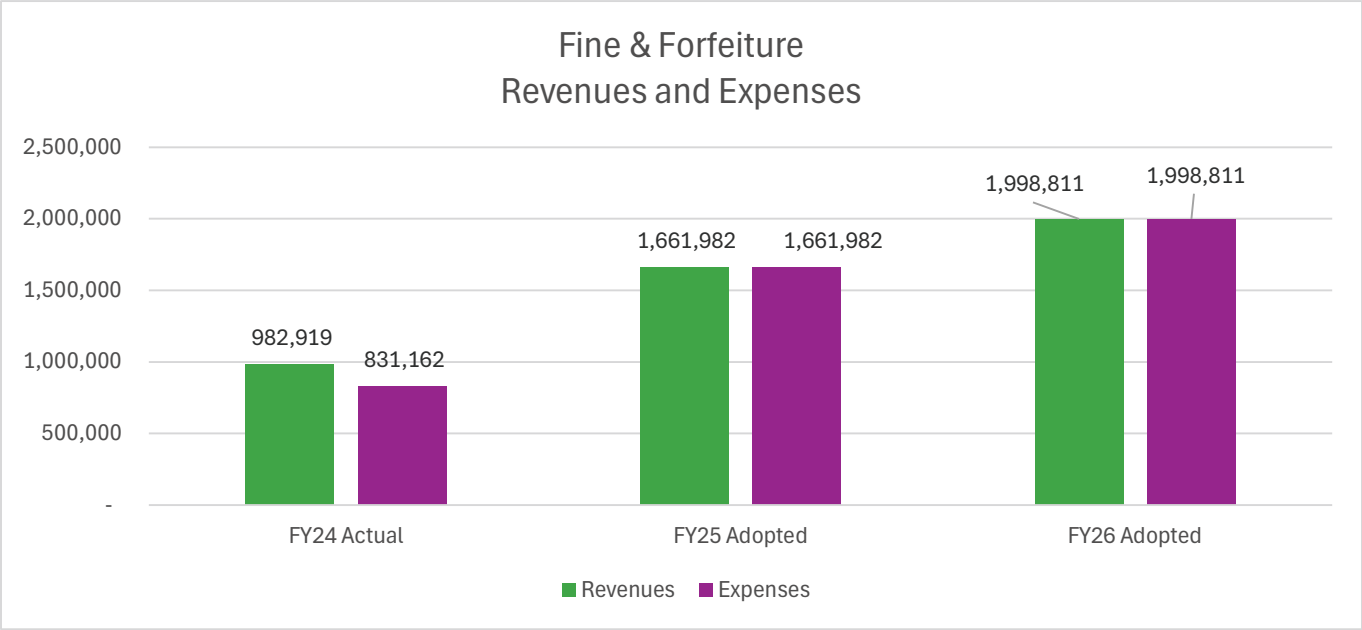
Classification	Adopted FY25	Adopted FY26
Recording Fees - IT	30,000	30,000
Charges for Services	30,000	30,000
Criminal Justice FS 318.18 (11)(b)	10,000	10,000
Court Surcharge - $65.00	32,000	32,000
Traffic Surcharge - $30.00	125,000	125,000
County Probation Fees	52,000	52,000
Pre-Trial Release	16,000	16,000
Court Related/Fine & Forfeiture	235,000	235,000
Interest	1,000	1,000
Interest FS 939.185	1,000	1,000
Interest	2,000	2,000
Miscellaneous	-	-
Miscellaneous	-	-
Transfer from General Fund	744,455	1,026,613
Other Sources	744,455	1,026,613
Subtotal Revenues	1,011,455	1,293,613
Cash Forward	129,438	202,680
Cash Forward - Restricted Surcharge	521,089	502,518
Total Revenues	1,661,982	1,998,811

Fund 103 Fine & Forfeiture Expenses Summary

Classification	Adopted FY25	Adopted FY26
Courthouse Security	6,800	23,800
Courthouse Facilities	528,697	814,829
Court Systems ITS Services	304,027	317,159
County Probation	234,369	273,505
Miscellaneous	563,089	544,518
Courts	1,636,982	1,973,811
Contingencies	25,000	25,000
Fund Balance	-	-
Total Fines & Forfeiture Expenses	1,661,982	1,998,811

Recording Fees - IT	FS 28.24 (12)(e) County receives a portion of a $4 service charge for recordings from the Clerk of Courts office to be used exclusively to fund court related technology and technology needs.
Criminal Justice FS 318.18	FS 318.18(11)(b) Exclusively to fund criminal justice education and training programs. Funds are expensed annually through the Sheriff's general fund allocation.
Drug Abuse Trust Fund	FS 893.165 Exclusively for drug and alcohol treatment and education programs. Funds are expensed annually through the Sheriff's general fund allocation.
Court Surcharge - $65.00	FS 939.185; 29.004; 29.008 County Ordinance 04-11; Court Surcharge of $65 for: 25% state court innovations and court funding for local requirements, 25% for law library, 25% for legal aid programs and 25% for teen court or juvenile assessment program
Traffic Surcharge - $30.00	FS 318.18; County Ordinance 04-12, 09-08(13)(a)1; $30 Traffic Surcharge to fund state court facilities
County Probation Fees	FS 948.09 (b), County Ordinance 08-29; Misdemeanor probation fees set by the court - not less than $40 per month for County Probation Services
Pre-Trial Release Fees	FS 903.046; County Resolution 22-10: Established by administrative order number 2-80.0 from the circuit court of the tenth judicial circuit. The cost of Pre-trial release program shall be $50 per individual, per month until disposition of the case. The fee shall be effective 2/17/22.
Interest	Interest earned
Interest FS 939.185	Interest from court surcharge
Miscellaneous	Non-classi ed funds related to nes & forfeitures
Less 5%	In accordance with FS 129.01(2)(b) - budget shall include 95% of all receipts reasonably to be anticipated from all sources - the county budget for 100% of all anticipated receipts and deducts the 5% from the sum

Transfer from GF	Necessary to subsidize ne & forfeiture expenses
Cash Forward	In accordance with FS 129.01(2)(b) - budget shall include 95% of all receipts reasonably to be anticipated from all sources - the county budget for 100% of all anticipated receipts and deducts the 5% from the sum
Cash Forward - Restricted Surcharge	Unspent funds from Court Surcharge required to roll forward into court innovations.


Fine & Forfeiture
Revenues and Expenses
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
982,919
831,162
1,661,982
1,661,982
1,998,811
1,998,811
FY24 Actual
FY25 Adopted
FY26 Adopted
Revenues
Expenses

Fund 107 Fire Control Revenue Summary

Classification	Adopted FY25	Adopted FY26
FEMA Safer Grant	-	-
Federal Grants	-	-
LA Pierce Impel Pumper Fire Engine	1,000,000	1,000,000
FL FF Cancer Decon Equip Grant	-	-
State Fire Marshall Grant Tanker Truck	950,000	950,000
State Fire Marshall Grant Breathing Appratus	550,000	-
State Fire Marshall Grant Station 1	7,500,000	7,221,068
State Appropriation Brush Truck		400,000
State Grants	10,000,000	9,571,068
Fire Fighter Supplement	8,000	8,000
State Shared Revenues	8,000	8,000
Excess Fees from Tax Collector	4,000	4,000
Fire Inspection Fees	25,000	35,000
Charges for Services	29,000	39,000
Interest	10,000	30,000
Interest Tax Collector	2,000	7,500
Interest	12,000	37,500
Special Assessments	2,689,500	2,823,975
Special Assessments	2,689,500	2,823,975
Sale of Surplus Equipment	1,000	1,000
Miscellaneous	1,000	1,000
Transfer from General Fund	200,000	629,372
Other Sources	200,000	629,372
Subtotal Revenues	12,939,500	13,109,915
Less 5%	(134,475)	(141,199)
Cash Forward	1,044,044	500,000
Total Revenues	13,849,069	13,468,716

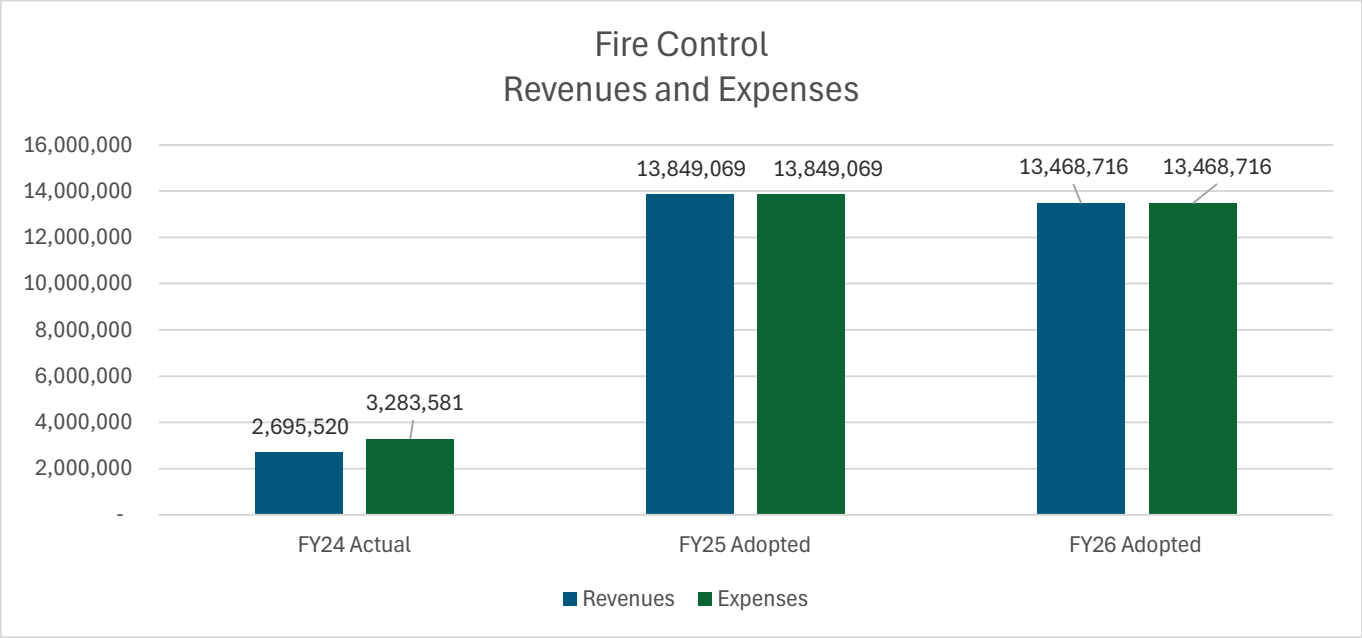
Fund 107 Fire Control Expenses Summary

Classification	Adopted FY25	Adopted FY26
Public Safety	13,328,703	13,051,627
Public Safety	13,328,703	13,051,627
Debt Principal	97,418	40,000
Debt Interest	3,359	-
Transfer to GF	142,500	100,000
Transfer to Grants	-	-
Other Uses	243,277	140,000
Contingencies	50,000	50,000
Fund Balance	227,089	227,089

Total Expenses	13,849,069	13,468,716

Fund 107 Fire Control Explanation of Revenues

LA Pierce Impel Pumper Fire Engine	Legislative Appropriations for a Pierce Impel Pumper Fire Engine to be housed at Fire Station 3 in Bowling Green
FL FF Cancer Decon Equip Grant	State Grant to procure equipment, supplies, and training designed to mitigate exposure to hazardous cancer causing chemicals
Fire Fighter Supplement	Compensation provided by Section 633.382(3) Florida Statutes. Fulltime certified firefighters in compliance with Section 633.35 Florida Statutes who possess an eligible associate or bachelor's Degree.
Excess Fees from Tax Collector	Return of any excess fees collected by the Tax Collector for Special Assessments
Interlocal for Polk Cty Fire Services	Agreement to support Polk County fire services for incidents close to Hardee County line
Fire Inspection Fees	Public Safety service to inspect commercial buildings
Interest	Interest earned
Interest Tax Collector	Interest earned on special assessments collected by Tax Collector
Special Assessments	Assessments to property for fire service benefit
Insurance Proceeds	Insurance Reimbursements from claims
Miscellaneous	Any revenues not falling into designated classifications
Less 5%	In accordance with FSS 129.01(2)(b) - budget shall include 95% of all receipts reasonably to be anticipated from all sources - the county budget for 100% of all anticipated receipts and deducts the 5% from the sum
Transfer from GF	Transfer for properties exempted from special assessments

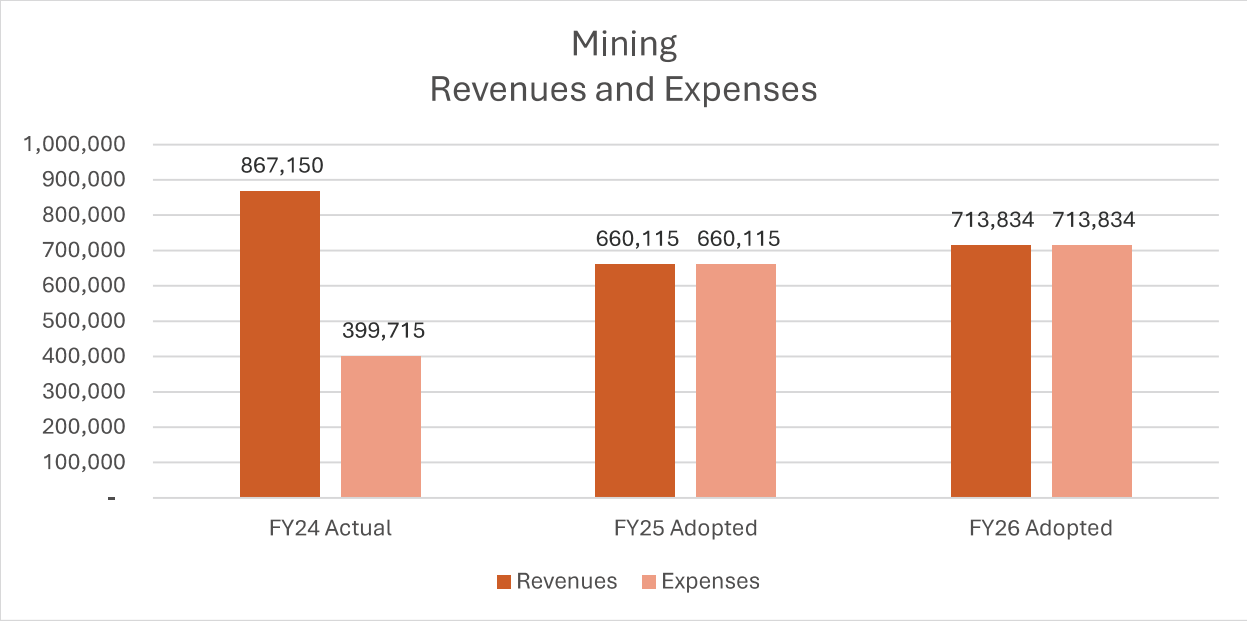

Fire Control
Revenues and Expenses
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
2,695,520
3,283,581
13,849,069
13,849,069
13,468,716
13,468,716
FY24 Actual
FY25 Adopted
FY26 Adopted
Revenues
Expenses

Fund 109 Mining Revenue Summary

Classification	Adopted FY25	Adopted FY26
Mining Fees	353,615	360,000
Mining Reimbursements	100,000	150,000
Charges for Services	453,615	510,000
Interest	2,500	2,500
Interest	2,500	2,500
Subtotal Revenues	456,115	512,500
Cash Forward	204,000	201,334
Total Revenues	660,115	713,834

Fund 109 Mining Expenses Summary

Classification	Adopted FY25	Adopted FY26
Mining	533,282	617,153
Physical Environment	533,282	617,153
Transfer to General Fund	50,000	50,000
Other Sources	50,000	50,000
Contingency	50,000	25,000
Fund Balance	26,833	11,681
Reserve for Machinery		10,000
Total Expenses	660,115	713,834


Mining
Revenues and Expenses
1,000,000
900,000
800,000
700,000
600,000
500,000
400,000
300,000
200,000
100,000
-
867,150
399,715
660,115
660,115
713,834
713,834
FY24 Actual
FY25 Adopted
FY26 Adopted
Revenues
Expenses

Fund 110 E911 Revenue Summary

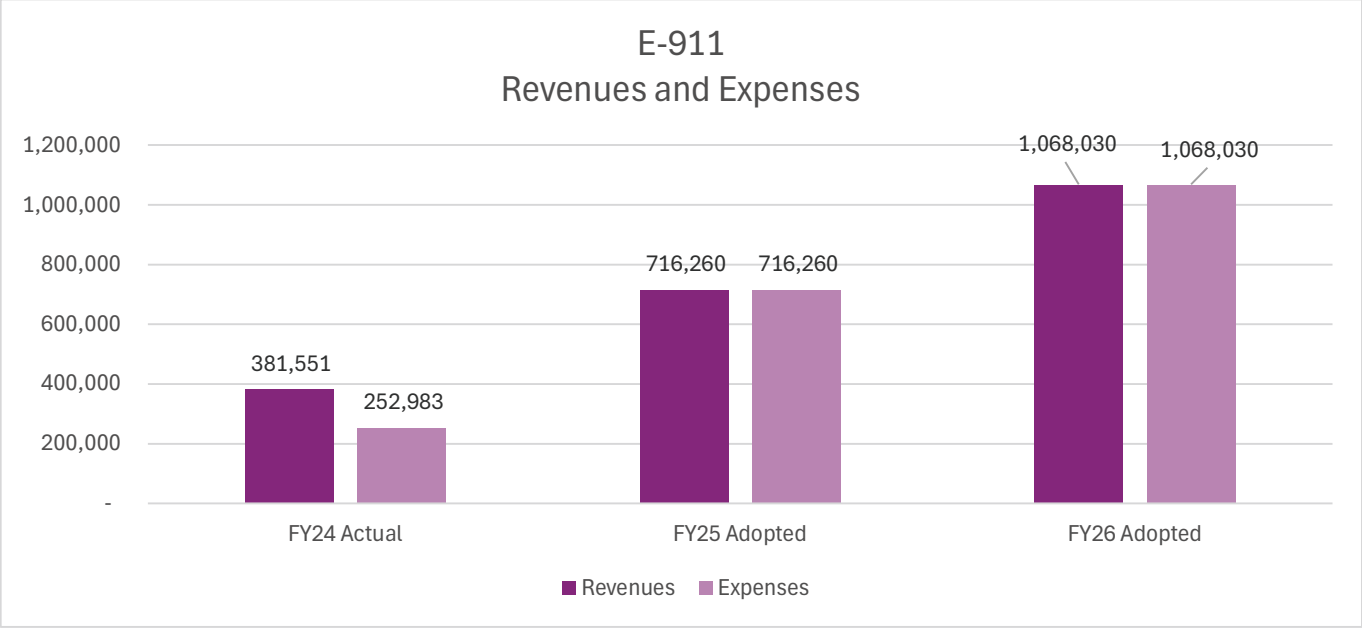
Classification	Adopted FY25	Adopted FY26
E-911 Maintenance Grant	47,760	186,614
E911-Training Grant	1,000	2,000
E911-Next Generation 911	-	359,841
State Grants	48,760	548,455
Non-wireless 911 Fees	45,000	45,000
Wireless 911 Fees	60,000	60,000
Supplement	60,000	70,000
State Shared	165,000	175,000
Interest	2,500	2,500
Interest	2,500	2,500
Subtotal Revenues	216,260	725,955
Cash Forward	400,000	242,075
Reserved for Cyber Security	100,000	100,000
Total Revenues	716,260	1,068,030

Fund 110 E911 Expenses Summary

Classification	Adopted FY25	Adopted FY26
Sheriff Allocation	576,130	275,828
Subtotal Expenditures	576,130	275,828
Contingencies	140,130	792,202
Contingencies	140,130	792,202
Total Expenses	716,260	1,068,030

Fund110 E911 Explanation of Revenues

Non-wireless 911 Fees	In accordance with section 365.172 - 173 FSS: fees collected from wireless and non-wireless service subscribers including prepaid wireless are charged $0.40 per month or per transaction. Portions received by the County are transferred to the Sheriff's department to be expensed in accordance with 365.172(9)FSS. For Rural Counties, an E911 Board supplement distribution may be included to provide a minimum distribution amount of $7,000 per month.
Wireless 911 Fees	
Supplement	
Service Charge-COW	CoW contribution for E-911 services.
Excess Fees from Sheriff	Any leftover restricted funds received from E-911 will be returned at the end of each FY
Interest	Interest earned on account
Transfer from GF	Any additional funding needs above fees and grants provided by the general fund.


E-911
Revenues and Expenses
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
381,551
252,983
716,260
716,260
1,068,030
1,068,030
FY24 Actual
FY25 Adopted
FY26 Adopted
Revenues
Expenses

Fund 111 Disaster Revenue Summary

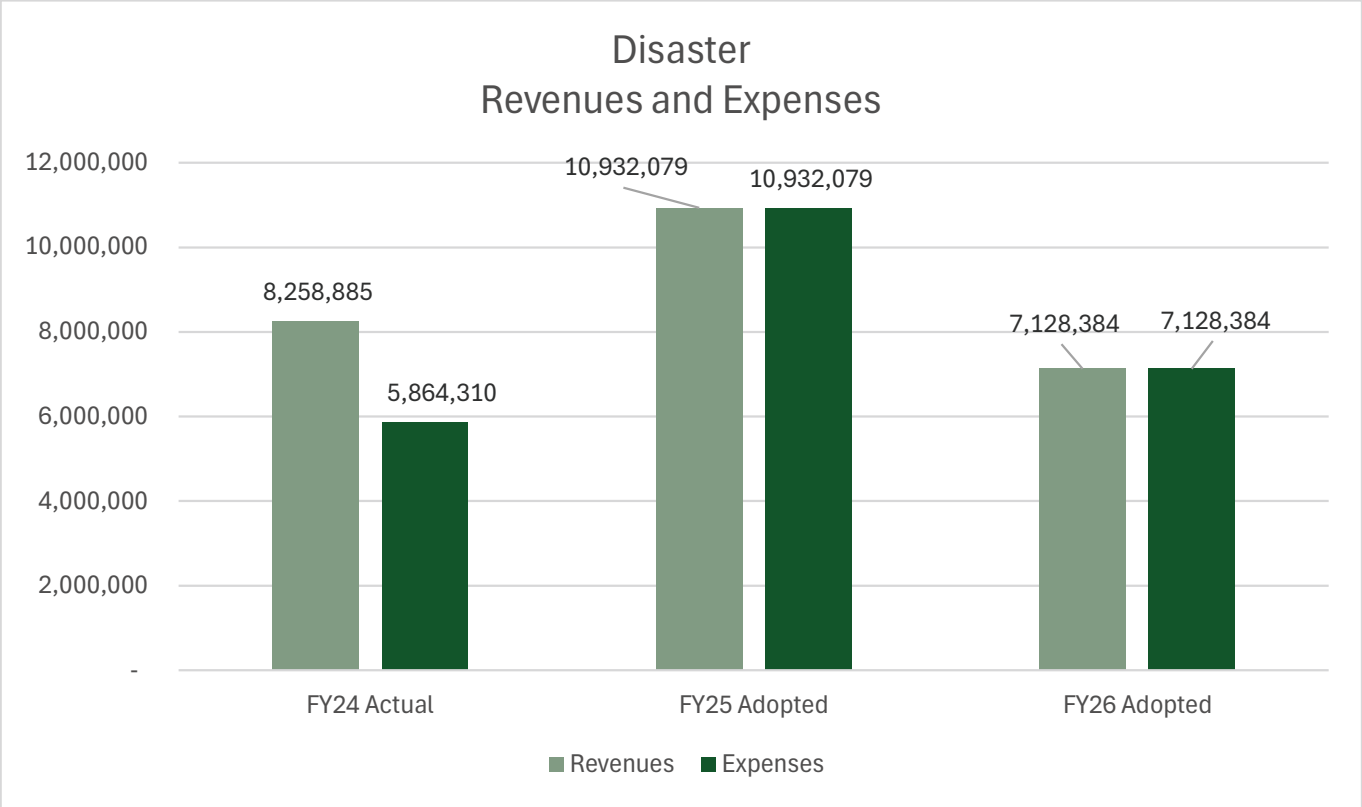
Classification	Actual FY24	Adopted FY25	Adopted FY26
Federal Grants	3,082,246	4,946,255	2,163,755
FEMA - COVID Relief	-	-	-
Federal Grants	3,082,246	4,946,255	2,163,755
State Grant	47,096	-	72,500
State Grant SB4A	34,666	-	-
State Grants	81,762	-	72,500
Insurance Settlements	-	-	-
Emergency Disaster-Misc Rev	15,828		
Miscellaneous	15,828	-	-
Interest	89,357	-	-
Coronavirus Interest	89,073	-	-
FDEM #D1521 Loan Int	54,275		
Interest	232,705	-	-
FDEM Loan Proceeds	4,846,343	-	-
Loan Proceeds	4,846,343	-	-
Subtotal Revenues	8,258,884	4,946,255	2,236,255
Transfer from General Fund	-	-	-
Transfers	-	-	-
Cash Forwards	-	1,139,481	125,000
FDEM Loan Proceeds	-	4,846,343	4,767,129
Total Revenues	8,258,884	10,932,079	7,128,384

Fund 111 Disaster IAN Expenditure Summary

Classification	Actual FY24	Adopted FY25	Adopted FY25
Ian Debris	109,280	-	-
Ian Professional Services	-	-	-
Ian Other Contractual Services	20,636	-	-
Ian Repair and Maintenance	-	-	-
Ian Promotional Items	-	-	-
Ian Other Current Charges	578	-	-
Total Operating	130,494	-	-
Ian All County Facility Building	24,580	508,197	-
Ian Infrastructure	-	5,317,285	4,517,129
Ian Machinery and Equipment	39,032	-	-
Ian Repair & Maintenance			250,000
Ian Intangible Assets	-	16,842	-
Total Capital	63,612	5,842,324	4,767,129
Transfer to General Fund	3,053,745	4,946,255	1,946,255
Transfer to Transportation	-	-	-
Transfer to Solid Waste	-	-	-
Total Transfers	3,053,745	4,946,255	1,946,255
Total Hurricane IAN Expenses	3,247,851	10,788,579	6,713,384
Milton Debris	-	-	-
Milton Professional Services	-	-	40,000
Milton Other Contractual Services	-	-	50,000
Milton Repair and Maintenance	-	-	200,000
Total Hurricane Milton Expenses			290,000

Fund 111 Disaster COVID-19 Expenditure Summary

Classification	Acual FY24	Adopted FY25	Adopted FY26
COVID Professional Svcs	26,463		
COVID Freight & Postage	1,242		
COVID R&M	7,385		
COVID Operating Supplies	21,757		
COVID Buildings	2,309,248	-	-
COVID Infrastructure	281,318	-	-
COVID Machinery&Equipment	18,493	-	-
COVID Intangible Assets	-	-	-
COVID Collectibles	7,400	18,500	-
Total Capital	2,616,459	18,500	-
Transfer to TT	-	125,000	125,000
Total Transfers	-	125,000	125,000
COVID Contingency	-	-	-
Total Contingency	-	-	-
Total Public Safety	2,616,459	143,500	125,000
Total Expenditures	5,864,310	10,932,079	7,128,384


Disaster
Revenues and Expenses
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
8,258,885
5,864,310
10,932,079
10,932,079
7,128,384
7,128,384
FY24 Actual
FY25 Adopted
FY26 Adopted
Revenues
Expenses

Fund 112 Tourist Development

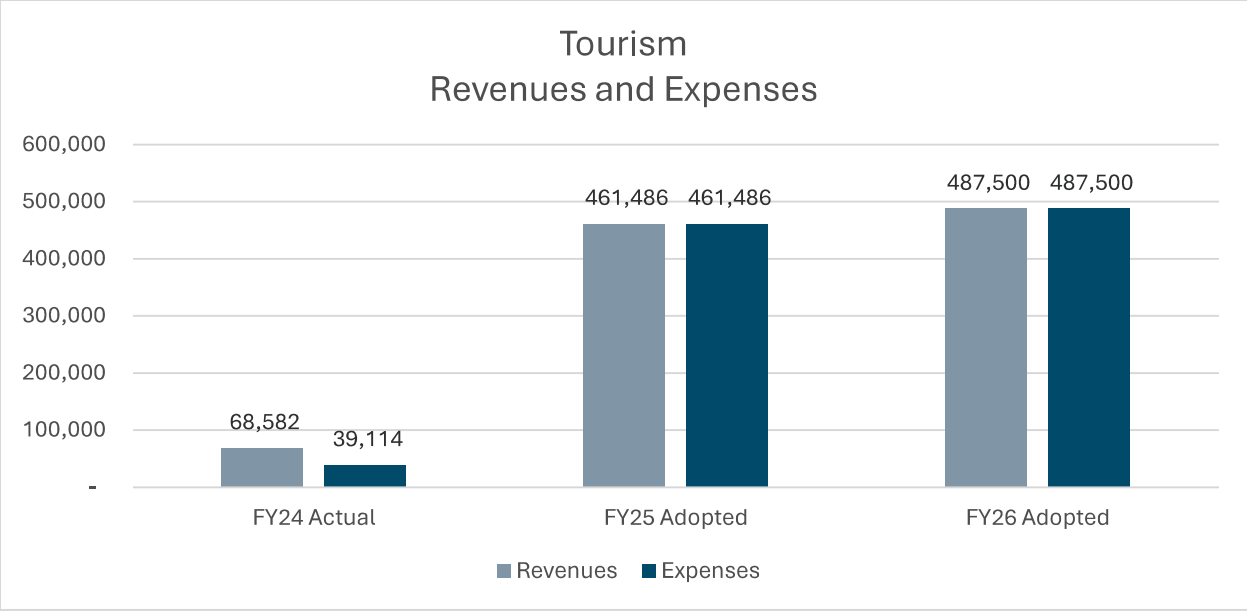
Classification	Adopted FY25	Adopted FY26
Tourist Development Tax	75,000	85,000
General Government Taxes	75,000	85,000
Tourist Development Tax Interest	5,000	11,500
Interest	5,000	11,500
Subtotal Revenues	80,000	96,500
Cash Forward	381,486	391,000
Total Revenues	461,486	487,500

Fund 112 Tourist Development

Classification	Adopted FY25	Adopted FY26
Toursit Development	80,000	80,000
Toursit Development Tax	80,000	80,000
Contingency	381,486	168,095
Contingencies	381,486	319,405
Total Expenses	461,486	399,405

Fund 112 Tourist Tax Explanation of Revenues

Tourist Development Tax	Section 125.0104 FSS, Ordinance 16-04 & 16-05, Resolution 16-20, Public Referendum held on Nov. 8, 2016 to establish a Tourist Development Council and direct the collection of a 2% Tourist Development Tax from all rentals of six months or less within Hardee County to be used by the TDC and their adopted plan. Payee is registered with the state and remits monthly collections.
Tourist Development Tax Interest	Interest earned on Tourist Development accounts


Tourism
Revenues and Expenses
600,000
500,000
400,000
300,000
200,000
100,000
-
68,582
39,114
461,486
461,486
487,500
487,500
FY24 Actual
FY25 Adopted
FY26 Adopted
Revenues
Expenses

Fund 135 Grants Revenue Summary

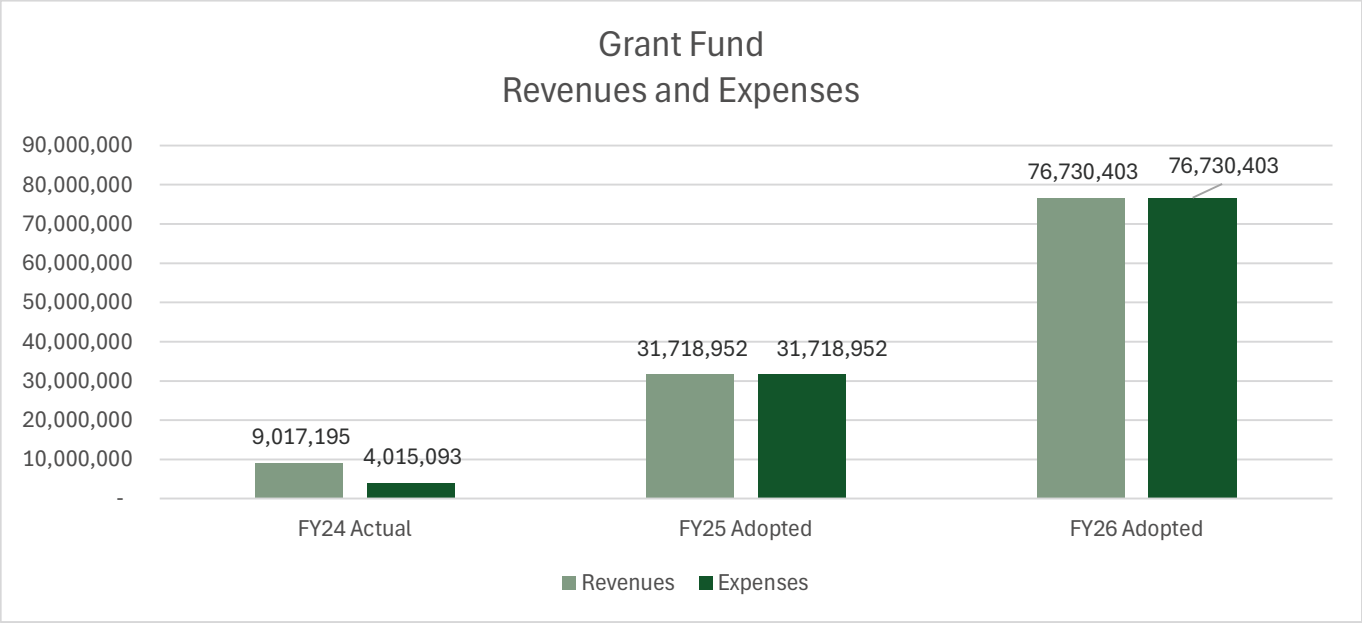
Classification	Adopted FY25	Adopted FY26
JAG-CW	-	28,783
JAG-Direct	3,685	3,174
FEMA- AFG- Airpack's and Bottles	-	-
FEMA- AFG- Replace E-3 Station 3	-	-
FEMA- AFG- Vehicle Mounted Exhaust System	-	-
DHS EOC Grant	481,000	481,391
SCAAP	-	-
HHRP Grant	-	-
HMGP- Building Dept Generator	89,303	89,303
HMGP- SFSC Lift Station Generator	69,425	69,425
HMGP- Vandolah Lift Station Generator	84,690	84,690
HMGP- PW Building Generator	-	-
HMGP- Sheriff Office Generator	604,594	602,756
HMGP WH Lift Station	-	56,103
HMPG-Fire Station 1 Generator	-	59,083
ED-US Hwy 17 Corridor Study	192,000	59,084
FDACS Energy Eff Soccer Complex Lighting	-	-
DEO RIF PP W/WW Expansion	235,000	150,000
Federal Grants	1,759,697	1,683,792
SHIP	350,000	350,000
State Appropriations - EOC	9,332,176	8,527,510
(LESA) Law Enforcement Salary Assistance	270,945	385,308
(LESA) Law Enforcement Sheriff's Office Expansion	-	-
Law Enforcement Rapid DNA	-	-
FDLE Sheriff Office New Bldg.	10,568,749	10,568,749
State Appropriations Communication Tower	5,618,382	-
DEO COOP Plan		
DEP Resilient FL Vulnerability Assessment	95,000	95,000
St AP Local Mitigation Study	-	-
St AP Courthouse Annex Renovation	850,000	850,000
State Appropriations - Ag Building	200,000	-
Mosquito Control	37,749	65,494
FL Commerce Pioneer Park Infrastructure	1,000,000	1,000,000
FL Comm Grant Wauchula Hills		27403
FL Comm Grant Fire Station 1		21195
Leg Appropriations Sheriff Office Building		3,000,000
Leg Appropriations Sheriff New Jail Facility		25,000,000
Leg Appropriations Multi-Government Facilities		20,000,000
Leg Appropriations Pioneer Park		4,000,000

State Grants	28,323,001	73,890,659
Soil Conservation Grant	96,574	100,988
EDA Match Hwy 17 Corridor Study	48,000	48,000
COW and BG Mos. Control Contribution	4,052	4,052
EDA Hardee Parks Infrastructure Grant	745,000	600,000
EDA Pioneer Park Lift Station	-	-
EDA WiFI	125,000	125,000
EDA Gateway Signs		80,000
IDA Gateway Signs		80,000
Local Grants	1,018,626	1,038,040
SHIP Interest	1,000	1,000
SA Comm Tower Interest	152,000	-
Interest	153,000	1,000
Opioid Settlement Funds	16,887	17,507
Miscellaneous	16,887	17,507
Transfer from GF	82,485	82,281
Transfer from TT	-	-
Transfer from Fire	-	-
Transfer from Mining	-	-
Transfer from Vandolah Utilities	9,410	9,410
Transfer from Wauchula Hills Utilities	7,714	7,714
Transfers	99,609	99,405
HHRP Cash Forward	313,863	-
Opioid Cash Forward	34,269	-
Total Revenues to be Generated	31,718,952	76,730,403

Fund 135 Grants Expenses Summary

Classification	Adopted FY25	Adopted FY26
Sheriff's Office Grants	274,630	417,265
State Appropriations Emergency Operations Center	9,813,176	9,008,901
Fire Department AFG Grants	-	-
Hazard Mitigation Grants	942,236	1,103,978
FDLE Sheriff Office New Bldg.	10,568,749	13,568,749
DEP Resilient FL Vulnerability Assessment	95,000	95,000
Sst Ap Sheriffs Office New Detention Facility		25,000,000
Public Safety	21,693,791	49,193,893
Soil Conservation Grant	94,074	98,488
State Appropriations - Ag Building	200,000	-
State Appropriations - Communications Tower	5,770,382	-
State Appropriations-Courthouse Annex Renovation	850,000	850,000
State Appropriations-Multi-Government Complex		20,000,000

IDA/EDA Gateway Signs		160,000
Physical Environment	6,914,456	21,108,488
HWY 17 Corridor Study	240,000	107,084
Transportation	240,000	107,084
Hurricane Housing Recover Program	313,863	-
State Housing Initiative Program	351,000	351,000
Economic Environment	664,863	351,000
Mosquito Control	47,186	74,931
Opioid	51,156	17,507
Human Services	98,342	92,438
EDA Hardee Parks Improvement Grant	745,000	600,000
EDA Hardee Parks WIFI	125,000	125,000
FL Commerce Pioneer Park Infrastructure	1,000,000	1,000,000
DEO RIF Pioneer Park Water&Waste Water Expansion	235,000	150,000
Leg App Pioneer Park		4,000,000
Cultural & Recreational	2,105,000	5,875,000
Transfer to General Fund	2,500	2,500
Other Uses	2,500	2,500
Total Grant Fund Expenses	31,718,952	76,730,403

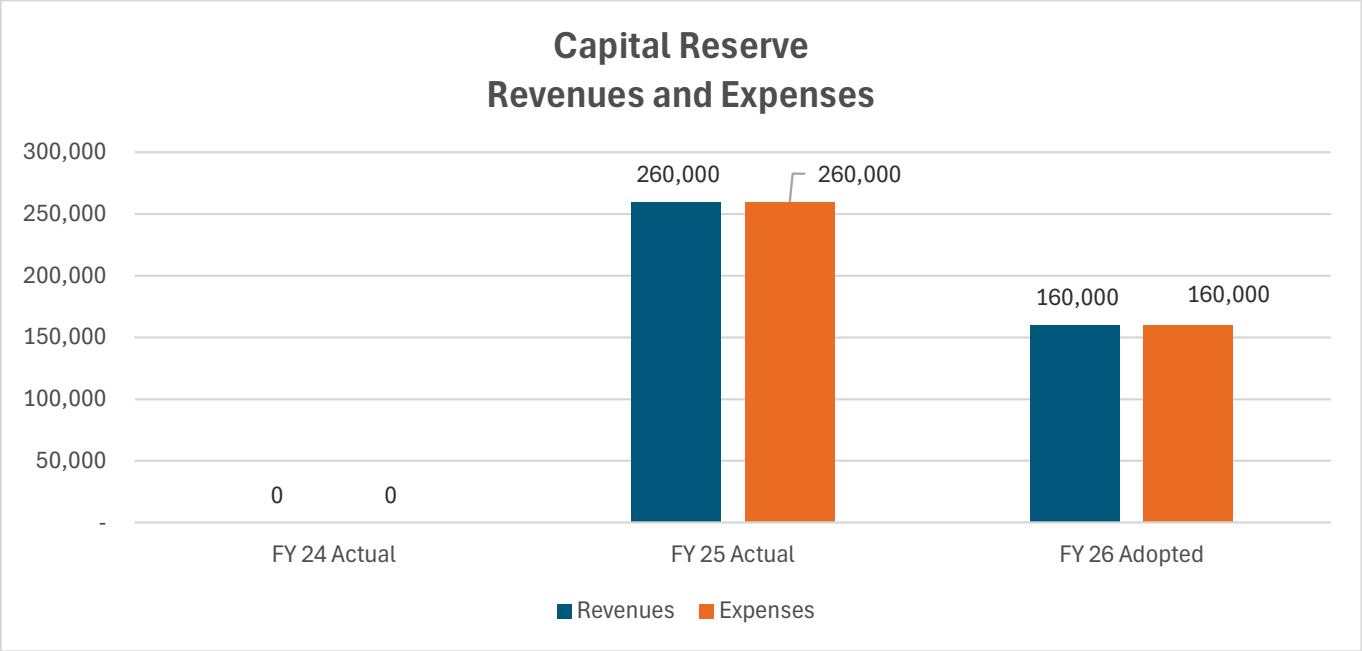

Grant Fund
Revenues and Expenses
90,000,000
80,000,000
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
9,017,195
4,015,093
31,718,952
31,718,952
76,730,403
76,730,403
FY24 Actual
FY25 Adopted
FY26 Adopted
Revenues
Expenses

Fund 312 Capital Reserve Revenue Summary

Classification	Adopted FY25	Adopted FY26
Transfer from General Fund	250,000	150,000
Transfers	250,000	150,000
Interest	10,000	10,000
Interest	10,000	10,000
Subtotal Revenues	260,000	160,000
Cash Forward	-	260,617
Cash Forward	-	260,617
Total Revenues	260,000	420,617

Fund 312 Capital Reserve Expenses Summary

Classification	Adopted FY25	Adopted FY26
Transfer to General Fund	-	-
Transfer to Transportation Trust	-	-
Transfer to Fire Control	-	-
Transfer to Mining	-	-
Transfer to Vandolah	-	-
Transfer to Wauchula Hills	-	-
Transfer to Solid Waste	-	-
Transfers	-	-
Subtotal Expenditures	-	-
Contingencies	-	-
Capital Reserves	260,000	420,617
Contingencies	260,000	420,617
Total Expenses	260,000	420,617


Capital Reserve
Revenues and Expenses
300,000
250,000
200,000
150,000
100,000
50,000
-
0
0
260,000
260,000
160,000
160,000
FY 24 Actual
FY 25 Actual
FY 26 Adopted
Revenues
Expenses

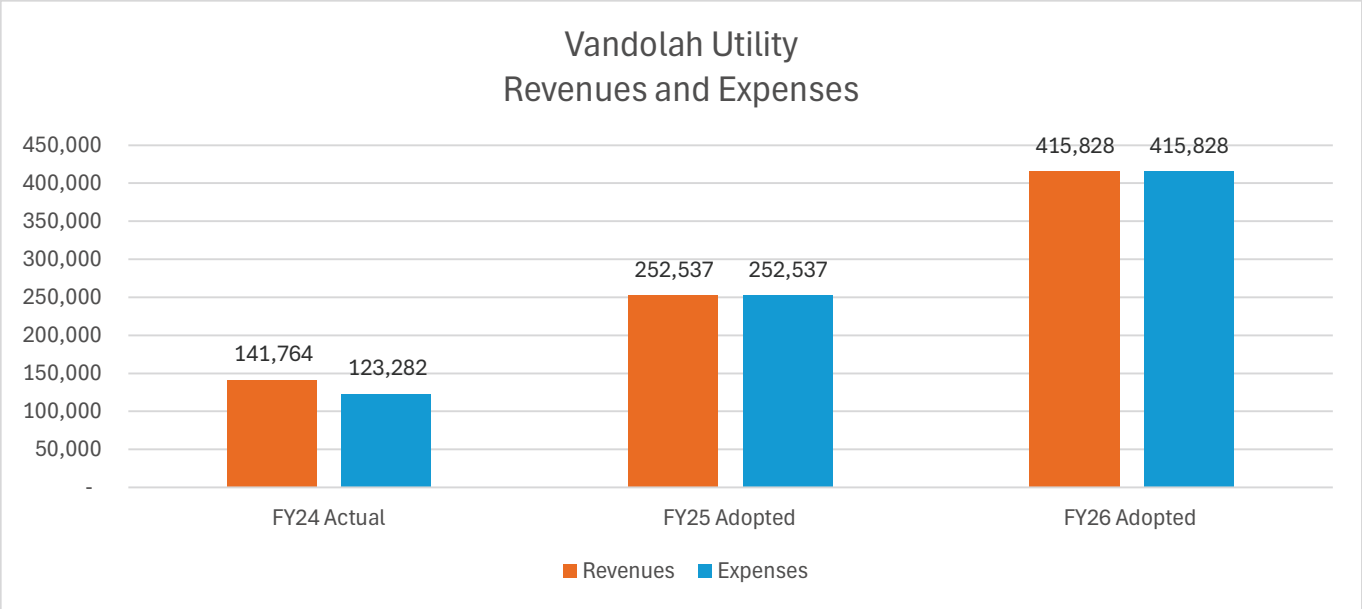
Fund 401 Vandolah Revenue Summary

Classification	Adopted FY25	Adopted FY26
Sewer/WW Utiltiy Fees	135,000	155,000
Charges for Services	135,000	155,000
Interest	2,500	5,000
Interest	2,500	5,000
Subtotal Revenues	137,500	160,000
Transfer from WH	-	141,674
Cash Forward	115,037	114,154
Cash Forward	115,037	255,828
Total Revenues	252,537	415,828

Explanation of Revenues	
Sewer/WW Utility Fees	Charges for services residents using Sewer/WW

Fund 401 Vandolah Expenses Summary

Classification	Adopted FY25	Adopted FY26
Vandolah	188,421	350,431
Subtotal Expenses	188,421	350,431
Contingencies	30,000	30,000
Fund Balance	34,116	35,397
Contingencies	64,116	65,397
Total Expenses	252,537	415,828


Vandolah Utility
Revenues and Expenses
450,000
400,000
350,000
300,000
250,000
200,000
150,000
100,000
50,000
-
141,764
123,282
252,537
252,537
415,828
415,828
FY24 Actual
FY25 Adopted
FY26 Adopted
Revenues
Expenses

Fund 402 Wauchula Hills Revenue Summary

Classification	Adopted FY25	Adopted FY26
DEP ARPA PH8	1,844,925	-
Federal Grants	1,844,925	-
WHU - State Appropriations Ph 8 Arpa & State	1,109,068	3,007,422
WHU - State Appropriations Ph 7	-	4,537,453
WHU - State Appropriations Ph 8	2,940,143	-
State Grants	4,049,211	7,544,875
EDA Award Ph 7	1,163,522	1,163,522
IDA Grant Torrey Phase 5&6	-	172,619
IDA Utility Master Plan	850,000	850,000
Local Grants	2,013,522	2,186,141
H2O Utility Revenue	1,575,000	980,000
H2O Capacity Fee - Service	36,300	40,000
H2O Tap Connect Fee	2,000	3,000
H2O Plan Review	100	100
WW Utility Revenue	2,050,000	1,080,000
WW Capacity Fee - Service	73,700	85,474
WW Tap Connect Fee	1,000	1,000
WW Plan Review	100	100
Hardee Lakes Services	5,000	5,000
Resthaven Services	-	-
Charges for Services	3,743,200	2,194,674
Interest	3,000	3,000
Interest	3,000	3,000
Subtotal Revenues	11,653,858	11,928,690
Transfer from Vandolah	4,400	4,400
Transfers	4,400	4,400
Cash Forward - Unrestricted	1,229,723	909,634
Total Revenues	12,887,981	12,842,724

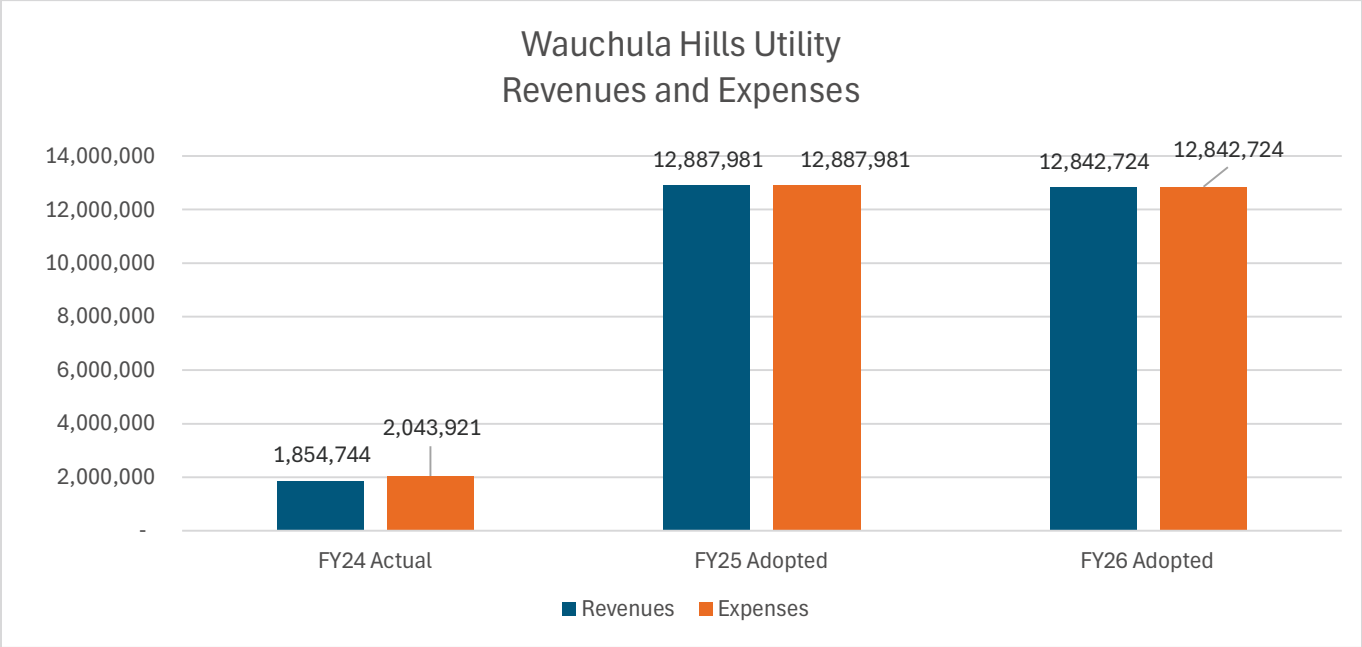
Fund 402 Wauchula Hills Expenses Summary

Classification	Adopted FY25	Adopted FY26
Wauchula Hills Water	747,720	1,046,938
Wauchula Hills Waste Water	816,377	1,116,932
Wauchula Hills Capital Projects	7,907,658	9,731,016
Physical Environment	9,471,755	11,894,886
Other Uses	159,314	300,988
Subtotal Expenses	9,631,069	12,195,874
Contingencies	100,000	100,000
Contingencies for Water Capital	200,000	100,000

Contingencies for Waste Water Capital	200,000	100,000
Fund Balance	2,756,912	346,850
Total Expenses	12,887,981	12,842,724

WHU - State Appropriations	Wauchula Hills - State Appropriations (DEP)
Half Cent Fiscally Constrained	Authorized by Sections 202-18 (2)c, 212-20 (6), and 218-60-67 FSS - Fiscon DBS Revenue - Fiscally constrained by County-State allocated funds
EDA Award	Reimbursable County EDA Grant funds - restricted, carry over previous year(s); etc....
IDA/EDA Reimbursements	Reimbursable County IDA/EDA Grant funds - restricted, carry over previous year(s); etc....
H2O Utility Revenue	Service fee in accordance with County customer service agreement and County Ordinance 04-05, Section 5
H2O Capacity Fee - Service	Authorized by County Ordinance 04-05, Section 5 and County Resolution 08-05 for reservation of capacity and required usage. Can be used for emergency repairs, expansion, modification, design new construction, etc.
H2O Capacity Fee - Fire	Authorized by County Ordinance 04-05, Section 5 and County Resolution 08-05 for reservation of capacity and required usage
H2O Tap Connect Fee	Authorized by County Ordinance 04-05, Section 2.9 for water connections
H2O Plan Review	Plan review fee in accordance with County Ordinance 04-05 for deposit agreements and deposits for professional fees (link from deferred revenue plan review account 402-220-100-0)
WW Utility Revenue	Authorized by County Ordinance 04-05 - Exhibits for service fee
WW Capacity Fee - Service	Authorized by County Ordinance 04-05, Section 5 and County Resolution 08-05 for reservation of capacity and required usage - can be used for

	emergency repairs, expansions, modification, design new construction, debt, etc.
WW Tap Connect Fee	Authorized by County Ordinance 04-05, Section 2.12 (a) for sewer connections
WW Plan Review	Plan review fee in accordance with County Ordinance 04-05 for deposit agreements and deposits for professional fees (link from deferred revenue plan review account 402-220-100-0)
Utility Service Deposit	Authorized by County Ordinance 04-05 forfeited service deposit in accordance with HCUD policy
BG Services	In accordance with interlocal agreement w/City of Bowling Green for O&M, management of cities H2O and WW plant.
Hardee Lakes Services	Services provided for water treatment
Resthaven Services	Services provided for water treatment
Transfer from VAN	Reimburse WH for purchase/use of shared capital construction and equipment capitalized in WH Enterprise --restricted
Transfer from CDBG - Grants	Revenue from CDBG Grant to cover income eligible clients hook up and decompose fees
Transfer from SHIP - Grants	Revenue from SHIP Grant to cover income eligible clients hook up and decompose fees
Transfer from SW	Reimburse from Solid Waste to cover services or equipment provided by WH Utilities


Wauchula Hills Utility
Revenues and Expenses
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
1,854,744
2,043,921
12,887,981
12,887,981
12,842,724
12,842,724
FY24 Actual
FY25 Adopted
FY26 Adopted
Revenues
Expenses

Fund 403 Solid Waste Revenue Summary

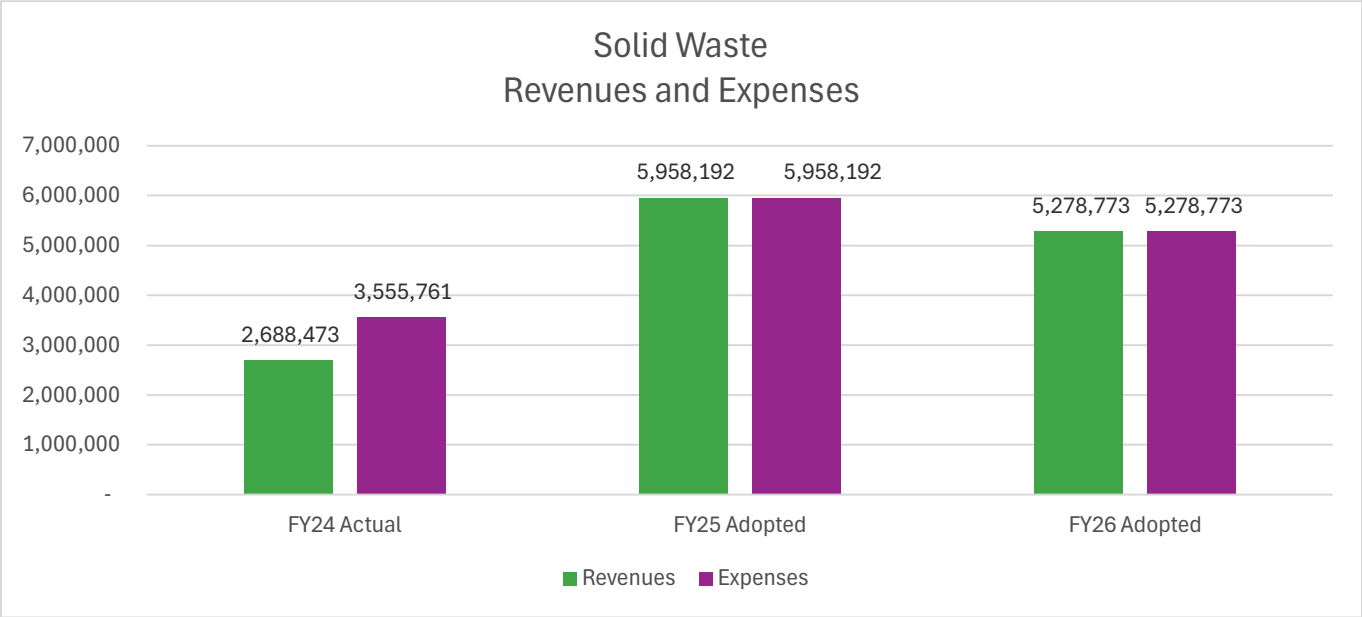
Classification	Adopted FY25	Adopted FY26
Small County Solid Waste	93,750	93,750
Hazardous Waste Collections	16,500	16,500
State Grants	110,250	110,250
Landfill Tipping Fees	1,600,000	2,000,000
Charges for Services	1,600,000	2,000,000
Interest	5,000	10,000
Interest from Tax Collector	1,000	1,000
Interest	6,000	11,000
Special Assessments	1,331,372	1,500,000
Special Assessments	1,331,372	1,500,000
Sales of Surplus Equipment	30,000	50,000
Sale of Recyclables	35,000	50,000
Sales	65,000	100,000
Miscellaneous	1,800	1,000
Miscellaneous	1,800	1,000
Debt Proceeds	1,000,000	-
Debt Proceeds	1,000,000	-
Less 3%	(146,569)	(180,600)
Subtotal Revenues	3,967,853	3,541,650
Cash Forward	1,990,339	1,737,123
Cash Forward	1,990,339	1,737,123
Total Revenues	5,958,192	5,278,773

Fund 403 Solid Waste Expenses Summary

Classification	Adopted FY25	Adopted FY26
Landfill	3,642,887	2,993,405
Recycling	290,635	291,350
Physical Environment	3,933,522	3,284,755
Transfers	167,000	167,000
Debt	640,652	620,000
Subtotal Expenses	4,741,174	4,071,755
Contingencies	100,000	100,000
Reserves	600,000	600,000
Fund Balance	517,018	507,018
Total Expenses	5,958,192	5,278,773

Fund 403 Solid Waste Explanation of Revenues

Small County Solid Waste	Small County Grant administered by DEP allocated by the State
Hazardous Waste Collections	State grant for assisting small counties with Household Hazardous Waste Collections
Excess Fees Tax Collector	Returned by Tax Collector for collections of special assessments
Landfill Tipping Fees	Authorized by County Ordinance 89-09, County Resolution 01-45 and imposed on all commercial solid waste and municipal household waste.
Interest	Interest earned
Interest from Tax Collector	Interest earned through special assessments
Special Assessments	Authorized by County Ordinances 01-07, 03-03 for the collections and disposal cost associated with residential household garbage collected within the unincorporated areas of the County.
Sale of Surplus Equipment	Sale of surplus equipment
Sale of Recyclables	Sale of scrap metals, aluminum, cardboard, newspaper, etc....
Miscellaneous	Insurance proceeds and other miscellaneous revenues
Debt Proceeds	Debt Proceeds from FLGFC, Finance purchase of replacement equipment for the landfill


Solid Waste
Revenues and Expenses
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
2,688,473
3,555,761
5,958,192
5,958,192
5,278,773
5,278,773
FY24 Actual
FY25 Adopted
FY26 Adopted
Revenues
Expenses

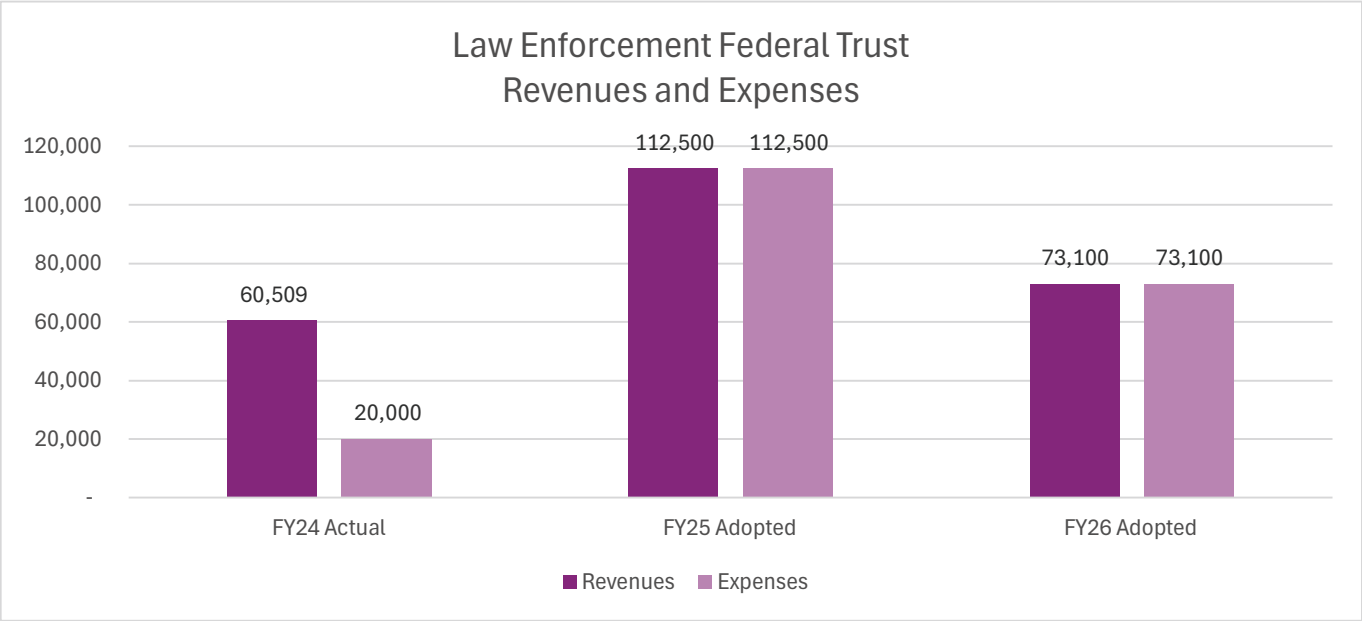
Fund 608 Law Enforcement Federal Trust Revenue Summary

Classification	Adopted FY25	Adopted FY26
Federal LET - Miscellaneous	30,000	30,000
Miscellaneous	30,000	30,000
Federal LET - Interest	100	100
Interest	100	100
Subtotal Revenues	30,100	30,100
Cash Forward	82,400	43,000
Cash Forward	82,400	43,000
Total Revenues	112,500	73,100

Explanation of Revenues	
Miscellaneous	Drug Enforcement Administration deposits. Revenues received as a result of criminal and forfeiture proceedings.
Interest	Interest earned on deposits on account restricted to law enforcement fund.

Fund 608 Law Enforcement Federal Trust Expenses Summary

Classification	Adopted FY25	Adopted FY26
Federal LET - Sheriff Allocation	-	-
Subtotal Expenses	-	-
Federal LET Contingency	112,500	73,100
Contingencies	112,500	73,100
Total Expenses	112,500	73,100


Law Enforcement Federal Trust
Revenues and Expenses
120,000
100,000
80,000
60,000
40,000
20,000
-
60,509
20,000
112,500
112,500
73,100
73,100
FY24 Actual
FY25 Adopted
FY26 Adopted
Revenues
Expenses

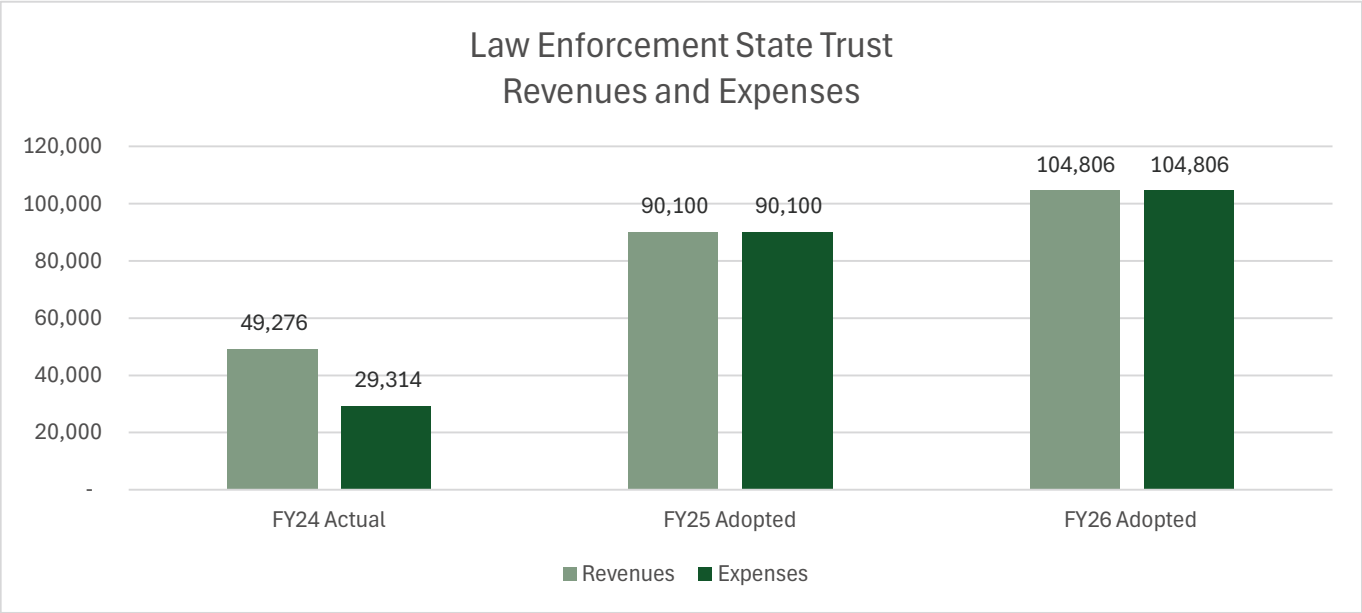
Fund 609 Law Enforcement State Trust Revenue Summary

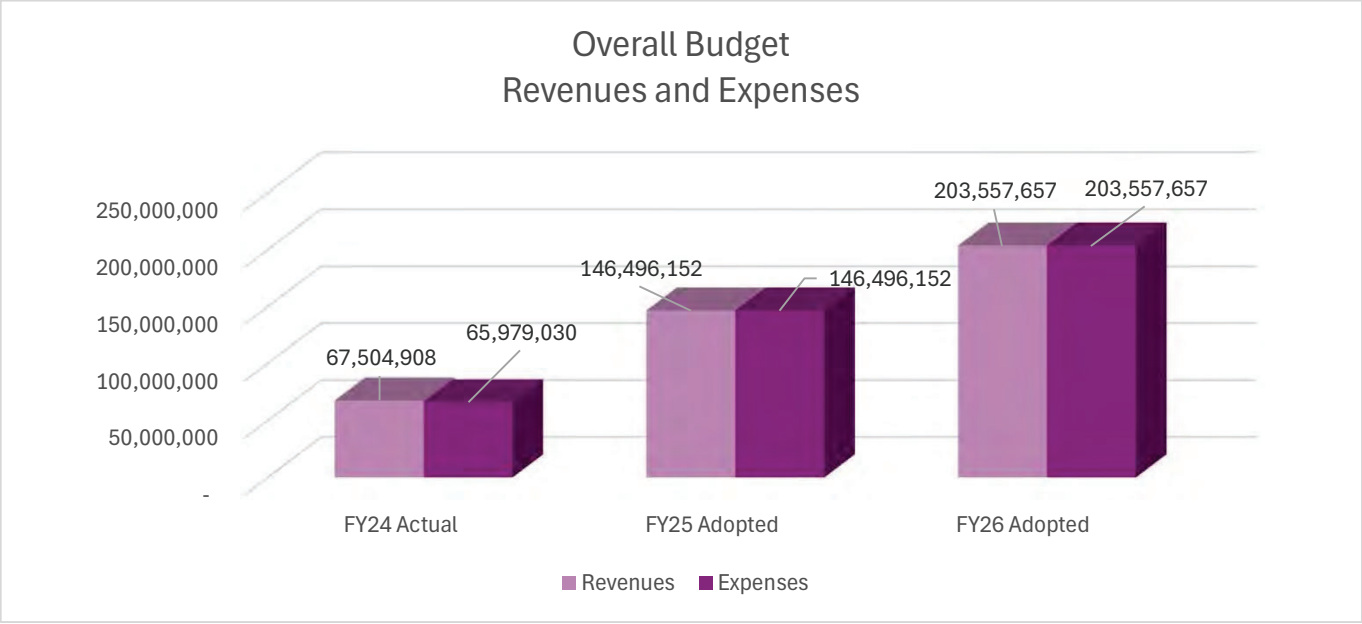
Classification	Adopted FY25	Adopted FY26
Miscellaneous	25,000	25,000
Miscellaneous	25,000	25,000
Interest	100	1,000
Interest	100	1,000
Subtotal Revenues	25,100	26,000
Cash Forward	65,000	78,806
Cash Forward	65,000	78,806
Total Revenues	90,100	104,806

Explanation of Revenues	
Miscellaneous	Department of Highway Safety and Motor Vehicles deposits. Revenues received as a result of criminal and forfeiture proceedings.
Interest	Interest earned on deposits on account restricted to law enforcement fund.

Fund 609 Law Enforcement State Trust Expenses Summary

Classification	Adopted FY25	Adopted FY26
Sheriff Allocation	-	-
Subtotal Expenses	-	-
Transfer to LETF Federal	-	-
Contingencies	90,100	104,806
Contingencies	90,100	104,806
Total Expenses	90,100	104,806


Law Enforcement State Trust
Revenues and Expenses
120,000
100,000
80,000
60,000
40,000
20,000
-
49,276
29,314
90,100
90,100
104,806
104,806
FY24 Actual
FY25 Adopted
FY26 Adopted
Revenues
Expenses


Overall Budget
Revenues and Expenses
250,000,000
200,000,000
150,000,000
100,000,000
50,000,000
-
67,504,908
65,979,030
146,496,152
146,496,152
203,557,657
203,557,657
FY24 Actual
FY25 Adopted
FY26 Adopted
Revenues
Expenses

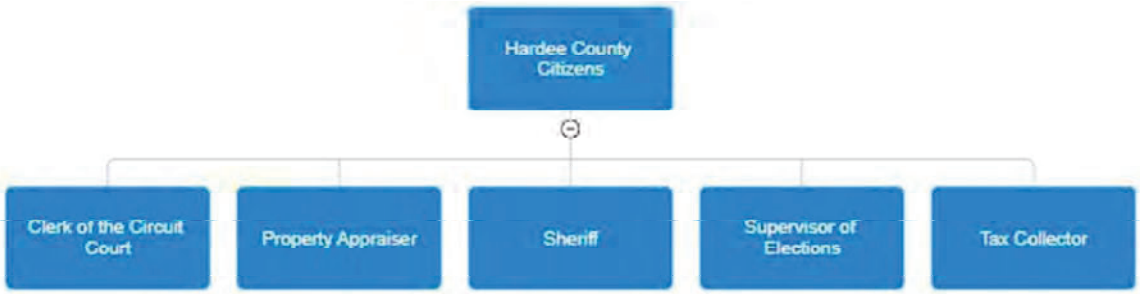

Hardee County
FLORIDA

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 vrogers@hardeeclerk.com
Property Appraiser	Kathy L. Crawford 110 West Oak Street, Suite 103 Wauchula, FL 33873 k.crawford@hardeepa.com
Tax Collector	Alisa W. Lee 110 West Oak Street, Suite 102 Wauchula, FL 33873 a.lee@hardeetc.com
Supervisor of Elections	Diane Smith 131 K.D. Revell Road, Wauchula, FL 33873 diane@hardeecountyelections.com
Sheriff	Sheriff Vent Crawford 90 East Summit Street Wauchula, FL 33873 www.hardeeso.com

Hardee County
FLORIDA



HARDEE COUNTY CLERK OF THE CIRCUIT COURT: SUMMARY

Mission Statement:

Efficiently and effectively perform the responsibilities of the Clerk of the Circuit and County Courts, Clerk to the Board of County Commissioners, County Treasurer, Recorder, Auditor, and Finance Officer.

Programs and Services

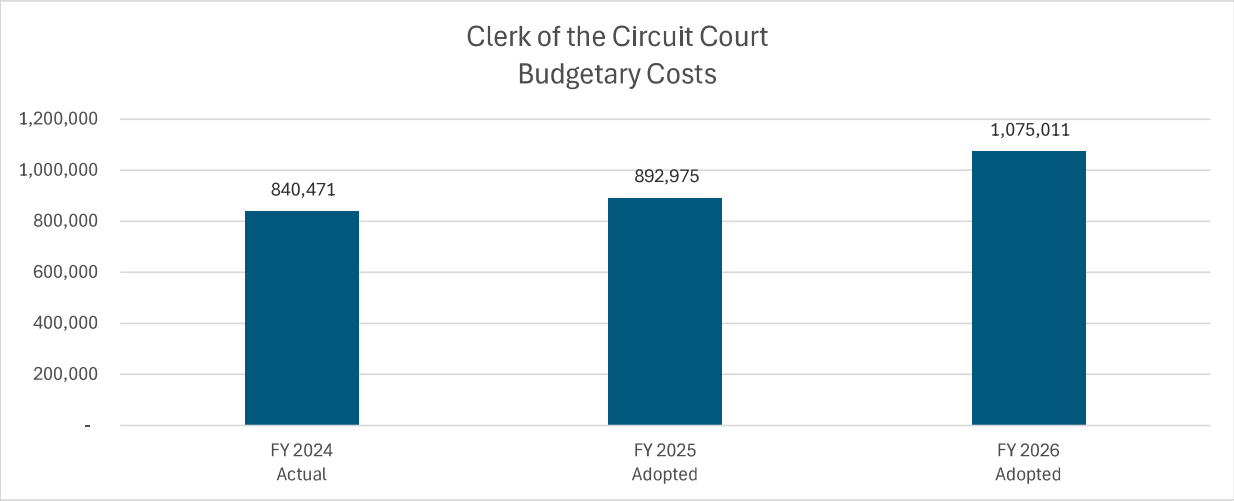
Function, Accomplishments, and Initiatives:

Function: The Clerk of the Courts serves as the clerk, accountant, and auditor for the Board of County Commissioners. The Clerk's budget consists of two parts. The first part deals with the Clerk's 'Finance' responsibilities to the Board. This is incorporated into the County budget review process and is subject to approval by the Board. The second part concerns the Clerk's responsibilities as Clerk of the Courts. This portion is supported by fees imposed on individuals by the court system. The Clerk submits a budget for the portion of his budget related to Finance responsibilities to the Board each year.

Hardee County Board of County Commissioners
Departmental Budget Documents

Clerk of the Circuit Court

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Allocation	810,711	859,375	1,035,411	176,036
Communications	29,760	33,600	39,600	6,000
Total Budgetary Costs	840,471	892,975	1,075,011	182,036



HARDEE COUNTY PROPERTY APPRAISER: SUMMARY

MISSION STATEMENT: The Property Appraiser's primary statutory responsibilities include property valuation and the administration of various exemptions, agricultural classifications, assessment caps, and the preparation of the annual assessment roll (also referred to as the tax roll), as set forth by Florida law and the Florida Department of Revenue.

PROGRAMS AND SERVICES

FUNCTION, ACCOMPLISHEMENTS, AND INITIATIVES:

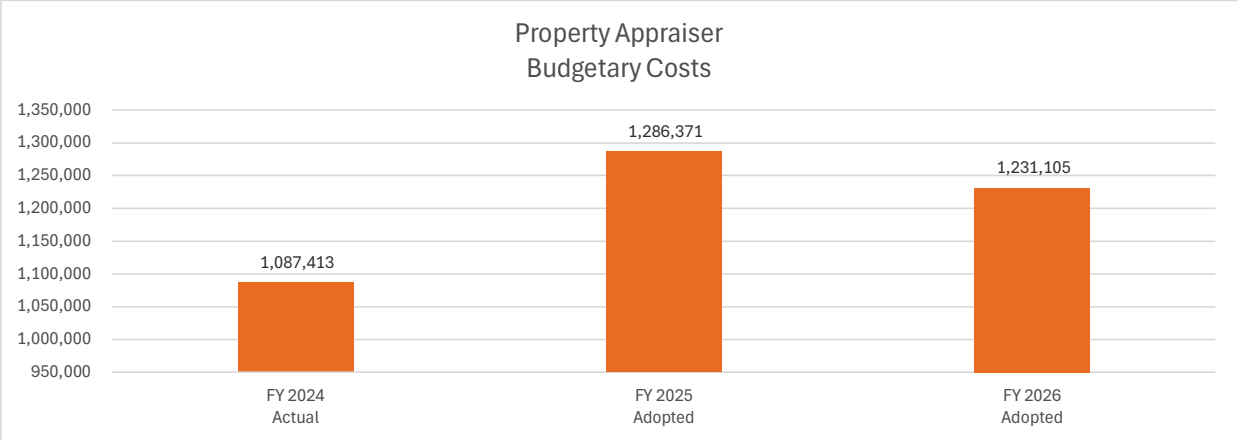
Function: The Property Appraiser is the officer in charge of determining the value of all county property. The Property Appraiser's budget is supported by fees for services charged to each entity for which tax is collected (except the school board and municipalities, which are paid by the County) (F.S. 192.091), The fees are based on the approved budget and allocated based on prior year tax collections. The estimated budget is submitted to the Department of Revenue (DOR) by June 1st (F.S. 195.087).

1. Assess all property located within Hardee County.
2. Provide effective and efficient service to the citizens of Hardee County.
3. Provide Tax Roll for all taxing authorities.
4. Administer the Truth in Millage (TRIM) process.

Hardee County Board of County Commissioners
Departmental Budget Documents

Property Appraiser

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Allocation	1,077,720	1,274,371	1,219,105	(55,266)
Postage	9,693	12,000	12,000	-
Total Budgetary Costs	1,087,413	1,286,371	1,231,105	(55,266)



HARDEE COUNTY SHERIFF: SUMMARY

MISSION STATEMENT: The mission of the Hardee County Sheriff's Office is to serve our community with professionalism, honor, and dignity. We are committed to the public safety of our residents. Ensuring safety, reducing crime, and forging relationships with community stakeholders are priorities of this agency.

PROGRAMS AND SERVICES

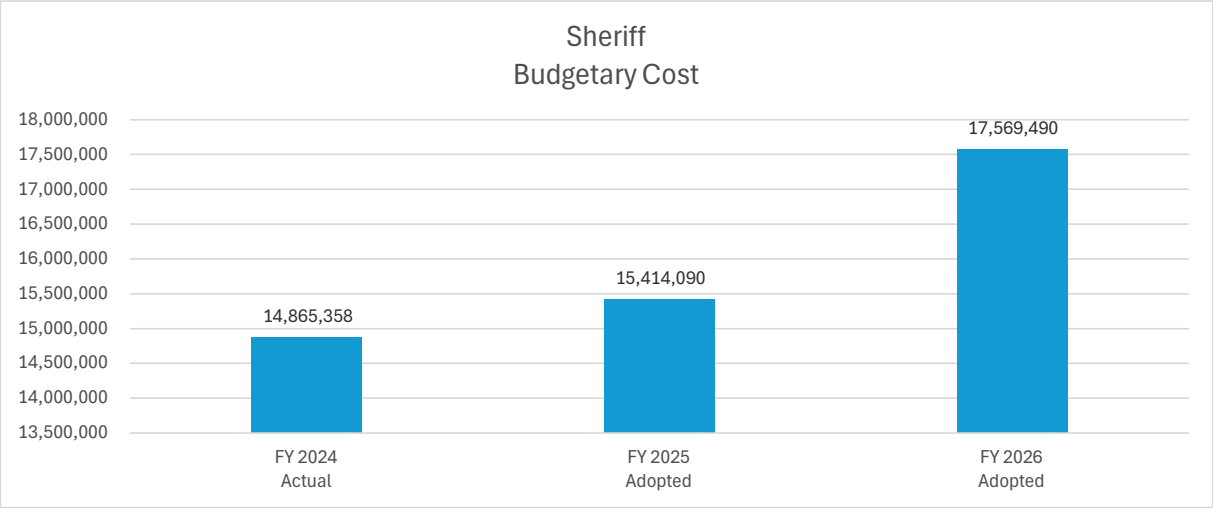
FUNCTION, ACCOMPLISHMENTS, AND INITIATIVES:

Function: The Sheriff is the chief law enforcement officer for the County. The Sheriff submits his budget to the County each year in accordance with Florida Statute 30.49(2) (a). The budget is incorporated into the County budget review process and is subject to approval by the Board of Commissioners.

1. Ensure efficient and effective criminal justice operations
2. Ensure efficient and effective administrative functions
3. Execute all processes of the Supreme Court, Circuit, County Court, and Board of County Commissioners.
4. Provide Hardee County courthouse and courtroom security.

Sheriff

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Allocation	14,419,771	15,161,107	16,853,230	1,692,123
E-911	445,587	252,983	716,260	1,068,030
Total Budgetary Costs	14,865,358	15,414,090	17,569,490	2,760,153



HARDEE COUNTY SUPERVISOR OF ELECTIONS: SUMMARY

MISSION STATEMENT: It is the mission of the Supervisor of Elections office and all who work within it to serve the people of Hardee County and represent them with pride throughout the State of Florida and this great Nation in which we live. We are here to assist our community in whatever aspect is needed to ensure your right to voice your opinion through the election process.

PROGRAMS AND SERVICES

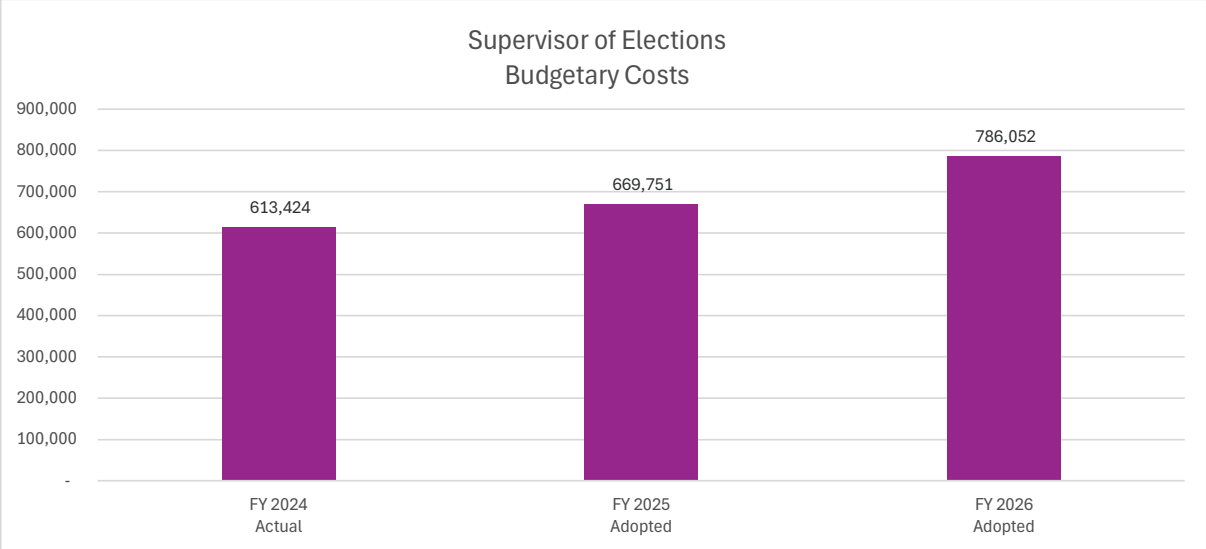
FUNCTION, ACCOMPLISHMENTS, AND INITIATIVES:

Function: The Supervisor of Elections is the officer in charge of implementation of the state election laws. The Supervisor of Elections submits its budget to the County each year in accordance with Florida Statute 129.03. The budget is incorporated into the County budget review process and is subject to approval by the Board of County Commissioners.

1. Conduct all regularly scheduled federal, state, county and municipal elections as well as any special election as required by the State, County, and Cities in Hardee County.
2. Maintain registration records in physical and electronic form via the statewide voter registration database.
3. Perform voter outreach at many local events to educate the public on how to register to vote or make changes to their registration as well as provide opportunities to answer questions concerning registration, voting and elections.
4. Train poll workers for each election as required by state statutes.
5. Publish election related material and advertising as required by state statute notifying citizens, candidates, political parties, and committees of dates of events relating to all elections.

Supervisor of Elections

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Allocation	613,424	669,751	786,052	116,301
				-
Total Budgetary Costs	613,424	669,751	786,052	116,301



HARDEE COUNTY TAX COLLECTOR: SUMMARY

MISSION STATEMENT: To provide all taxpayers with the highest level of customer service while maintaining public trust and meeting all legal requirements of the state agencies.

PROGRAMS AND SERVICES

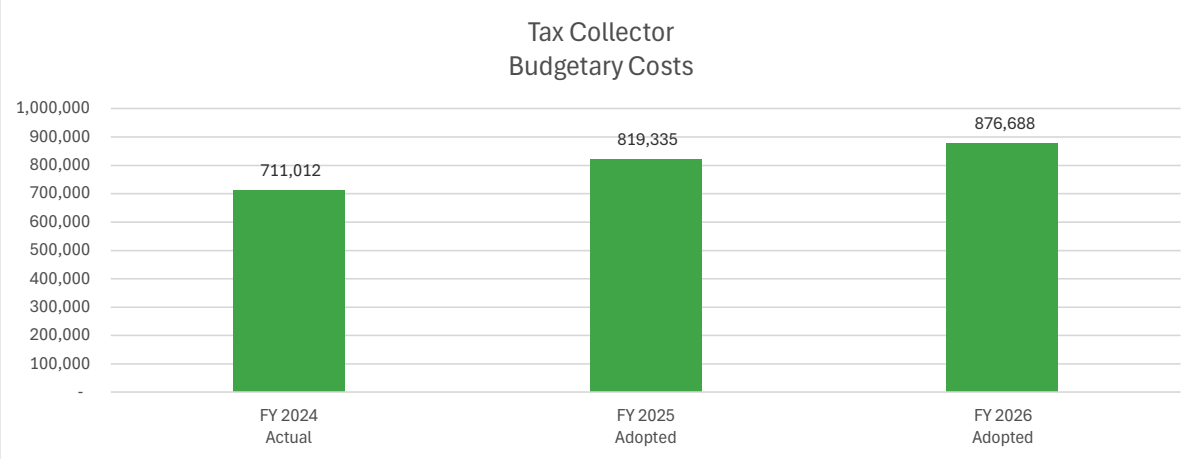
FUNCTION, ACCOMPLISHMENTS, AND INITIATIVES:

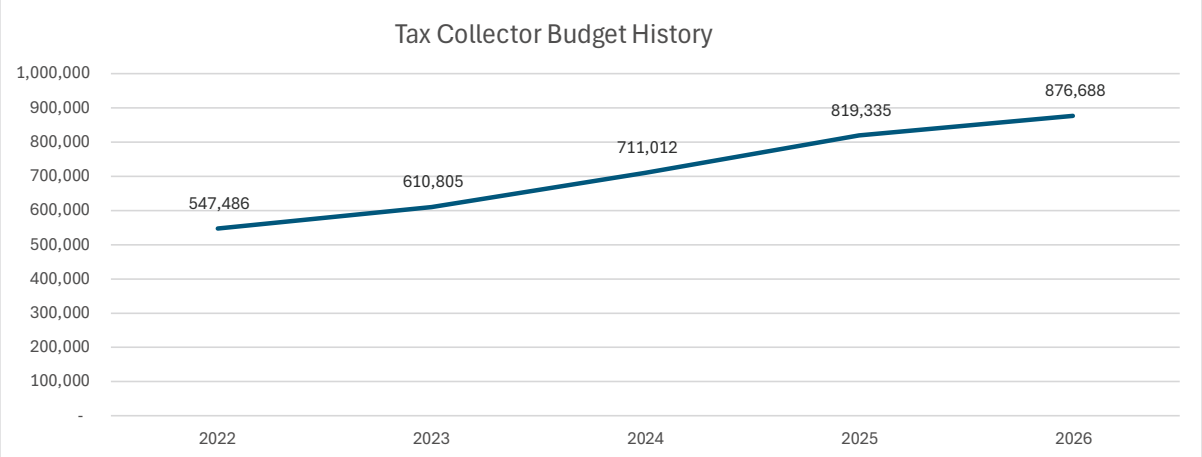
Function: The Tax Collector is responsible for the collection of ad valorem taxes and other taxes set at the local level, including those by special levying districts, state agencies, and county commissions. The Tax Collector also acts as an agent of several state departments, including the Department of Revenue, the Department of Highway Safety and Motor Vehicles, and the Fresh Water Fish Commission. For the Department of Revenue, the Tax Collector bills and collects real and personal property taxes. The amount of the tax is based on the assessed value of the property and the millage rate, which is set by various taxing authorities. As an agent of the Department of Highway Safety and Motor Vehicles, the Tax Collector issues state motor vehicle licenses and processes applications for titles on automobiles, trucks, mobile homes, and boats. The Tax Collector also sells Hunting and Fishing licenses for the State. In most counties, the Tax Collector is a fee office, and the office budget is approved by the Department of Revenue. The office operates on the fees imposed for services rendered and any excess monies are remitted to the Board of County Commissioners at the end of September every year.

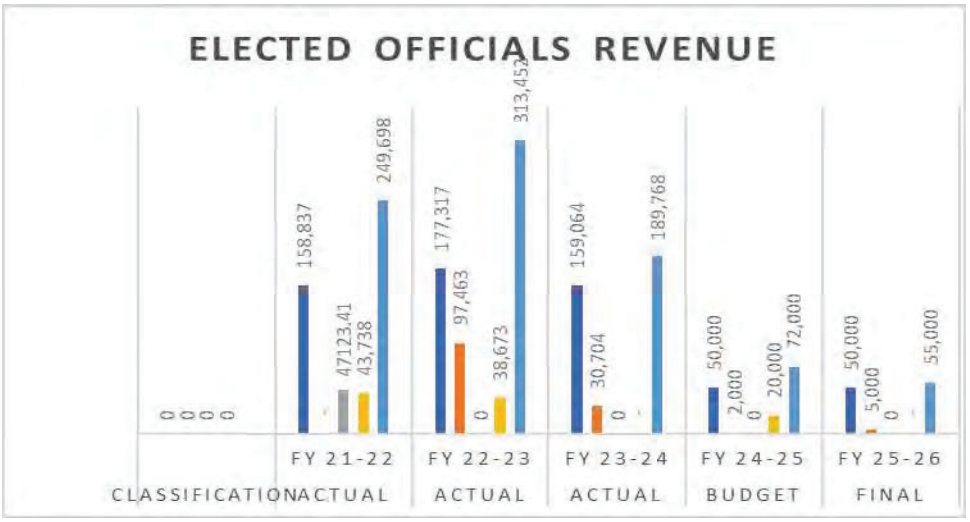
Hardee County Board of County Commissioners
Departmental Budget Documents

Tax Collector

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Allocation	711,012	819,335	876,688	57,353
				-
Total Budgetary Costs	711,012	819,335	876,688	57,353







FUND 001 GENERAL FUND REVENUES GENERATED BY ELECTED OFFICIALS						
ACCOUNT#	**CLASSIFICATION**	**ACTUAL**	**ACTUAL**	**ACTUAL**	**BUDGET**	**FINAL**
		FY 21-22	**FY 22-23**	**FY 23-24**	**FY 24-25**	**FY 25-26**
001-341-510-0	Excess Fees - Tax Collector	158,837	177,317	159,064	50,000	50,000
001-341-530-0	Excess Fees - Clerk of Courts	-	97,463	30,704	2,000	5,000
001-341-540-0	Excess Fees - Property Appraiser	47123.41	0	0	0	0
001-341-550-0	Excess Fees - Super. Of Elections	43,738	38,673	-	20,000	-
TOTAL REVENUES GENERATED BY DEPARTMENT		**249,698**	**313,452**	**189,768**	**72,000**	**55,000**
PERCENTAGE OF BUDGET RETURNED		10%	11%	6%	2%	1%

FUND 001 GENERAL FUND EXPENSES - ELECTED OFFICIALS						
ACCOUNT#	**CLASSIFICATION**	**ACTUAL**	**ACTUAL**	**ACTUAL**	**BUDGET**	**FINAL**
		FY 21-22	**FY 22-23**	**FY 23-24**	**FY 24-25**	**FY 25-26**
512-000-0	Clerk of Courts Allocation	702,230	781,300	810,711	859,375	1,035,411
CLERK OF COURTS OPERATING		702,230	781,300	810,711	859,375	1,035,411
513-000-0	Property Appraiser Allocation	800,941	926,622	1,077,720	1,274,371	1,219,105
513-042-0	Property Appraiser Postage	9,102	8,968	9,693	12,000	12,000
PROPERTY APPRAISER OPERATING		810,043	935,590	1,087,412	1,286,371	1,231,105
513-100-0	Tax Collector Allocation	547,486	610,805	711,012	819,335	876,688
TAX COLLECTOR OPERATING		547,486	610,805	711,012	819,335	876,688
513-200-0	Supervisor of Elections Allocation	539,843	591,418	613,424	669,751	786,052
SUPERVISOR OF ELECTIONS OPERATING		539,843	591,418	613,424	669,751	786,052
TOTAL BUDGET		**2,599,601**	**2,919,113**	**3,222,559**	**3,634,832**	**3,929,256**

FUND 001 GENERAL FUND EXPENSES - ELECTED OFFICIALS						
ACCOUNT#	**CLASSIFICATION**	**ACTUAL**	**ACTUAL**	**ACTUAL**	**BUDGET**	**FINAL**
		FY 21-22	**FY 22-23**	**FY 23-24**	**FY 24-25**	**FY 25-26**
514-031-0	County Attorney	76,118	107,687	160,155	150,000	225,000
514-031-2	Labor Attorney	1,434	5,009	11,116	15,000	15,000
514-031-3	Other Legal Services	5,305	5,897	1,600	5,000	5,000
TOTAL BUDGET		**82,858**	**118,592**	**172,871**	**170,000**	**245,000**

EXPLANATION OF EXPENDITURES		
512-000-0	Clerk of Courts Allocation	100% of requested funding
513-000-0	Property Appraiser Allocation	Requested funding less any anticipated excess fees (Excess fees kept by PA and applied to reduce the first quarter request.
513-042-0	Property Appraiser Postage	Portion of postage paid by BoCC for TRIM notices associated with Special Assessments
513-100-0	Tax Collector Allocation	TC bills BoCC based on taxes collected: 10% of 1st $100,000, 5% of 2nd $100,000; 3% of $526,900; 2% thereafter of taxes collected.
513-200-0	Supervisor of Elections Allocation	100% of requested funding
514-031-0	County Attorney	Board Meetings, Planning and Zoning, Contract, Ordinance and Debt Reviews
514-031-2	Labor Attorney	Union Negotiations and employment law suits
514-031-3	Other Legal Services	Value Adjustment Board


Hardee County
FLORIDA

The following department summaries are grouped according to the organizational chart on the next page

The department summaries presented are in the following order:

Board of County Commissioners

County Manager

Public Works

General Services

Administration Services

Public Safety

Community Development

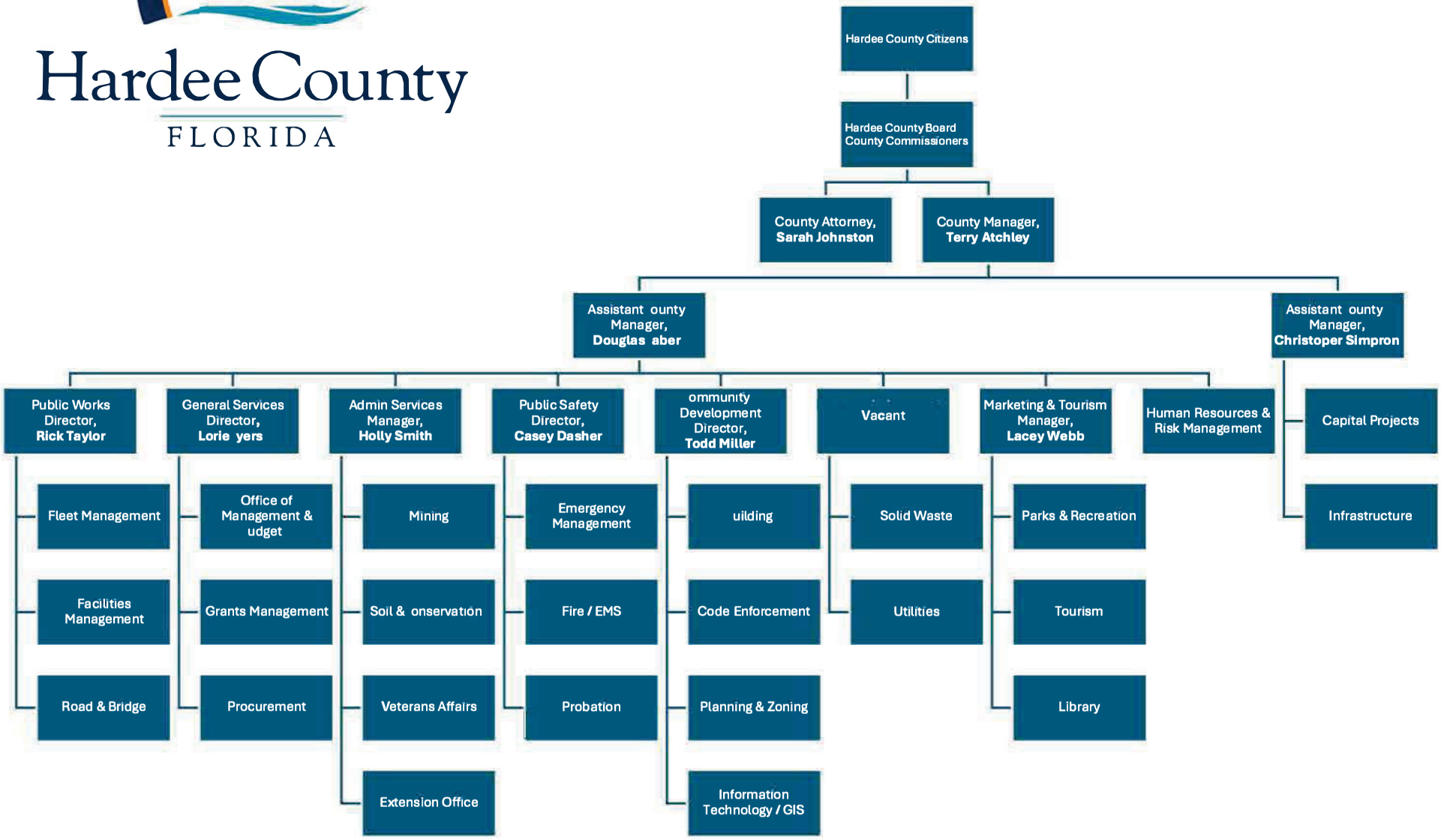
Public Utilities & Solid Waste

Marketing & Tourism

Human Resources & Risk Management

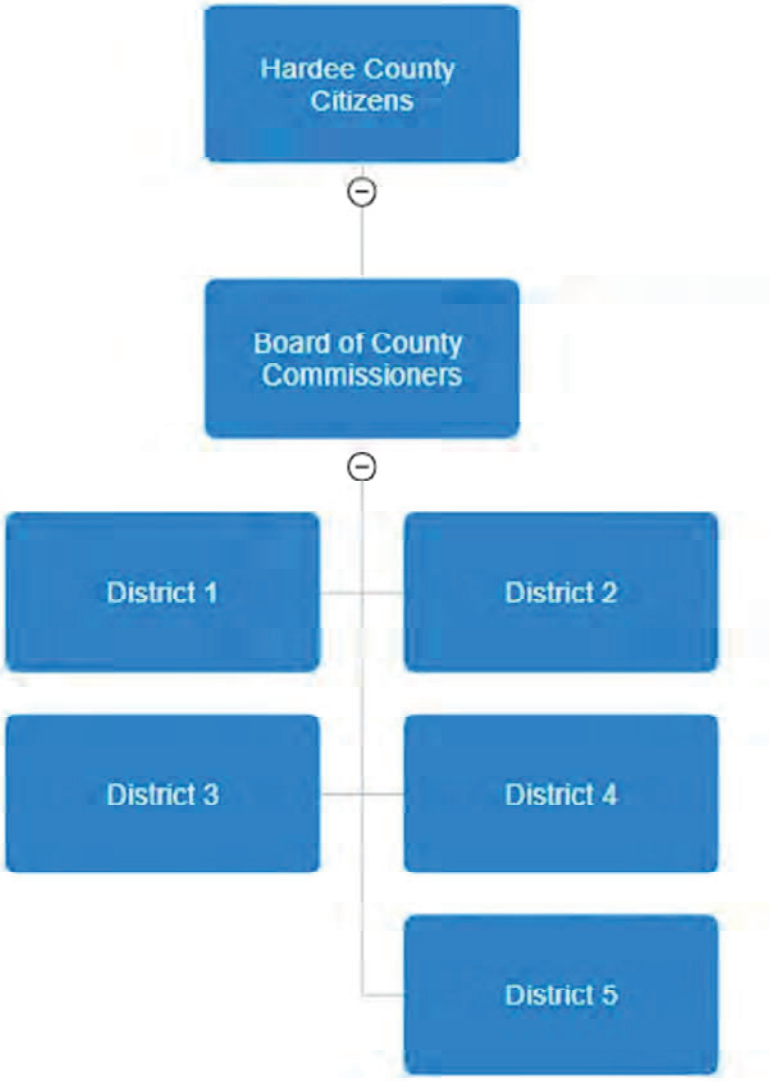
Capital Projects

Hardee County
FLORIDA



Effective 11/19/2024

Board of County Commissioners



BOCC

Mission

The Board of County Commissioners (BOCC) is the governing body of Hardee County. It is the mission of the Board to enhance the quality of life of each of its citizens by providing for their general health, safety and welfare while maintaining fiscal responsibility. The BOCC sets the policy direction for County government through the adopted Strategic Plan with implementation the responsibility of the County Manager.

Function

An elected five-member Commission guides Hardee County as a political subdivision of the State of Florida. 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.

Strategic planning and budgeting are integral components of successful fiscal management. The strategic plan provides direction, while the budget allocates resources to implement the plan. A strategic plan not linked to a budget is an unfunded dream. On the other hand, resource allocation, without big-picture thinking and community input, would be shortsighted and unresponsive to current and future conditions.

Strategic Objectives Supported

The identified priorities considered include:

1. Housing
2. Recreation & Environment
3. Education
4. Land Use, Transportation & Infrastructure
5. Economic Development
6. Healthcare
7. Public Services & Government

Hardee County Board of County Commissioners
Departmental Budget Documents

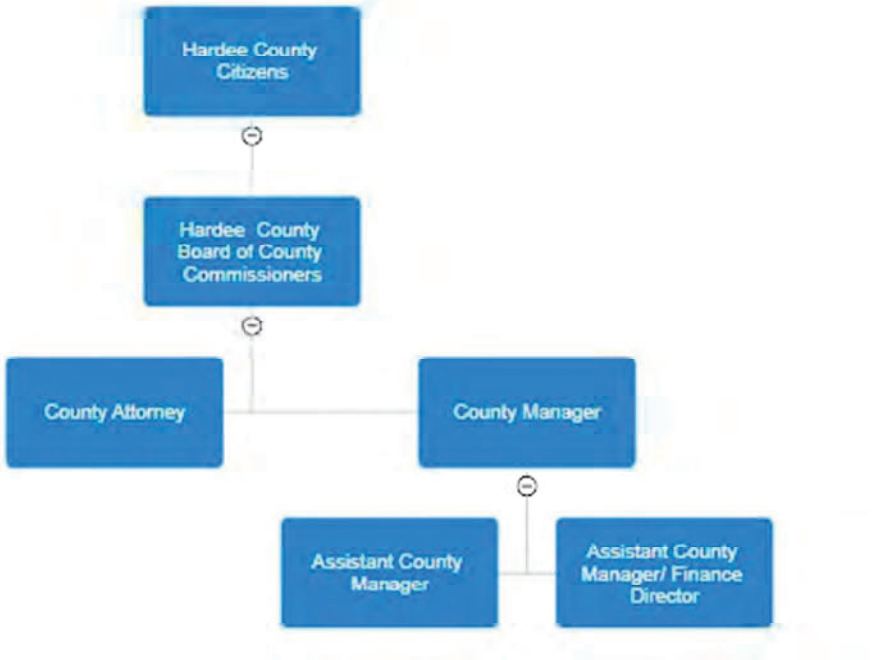
Board of County Commissioners

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Personnel	387,543	403,038	424,390	21,352
Operating	50,506	79,250	89,900	10,650
Other Uses/Capital	-	10,000	-	(10,000)
Total Budgetary Costs	438,049	492,288	514,290	22,002

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Fund	438,049	492,288	514,290	22,002
Department Revenue	-	-	-	-
Total Budgetary Costs	438,049	492,288	514,290	22,002

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Board of County Commissioners	5	5	5	0
Total Full-Time Equivalents (FTE)	5	5	5	0

County Manager



County Manager

Mission

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 ensure that they are faithfully executed.

Function

The County Manager's Office implements the policies and direction of the Board of County Commissioners and provides leadership over day-to-day operations. The office works with departments to coordinate services, manage resources responsibly, and support efficient, effective service delivery for the community.

Accomplishments	Initiatives
*Maintained county reserves above the targeted threshold, supporting long-term financial health.	*Maintain county reserves about 20% to ensure fiscal stability and resilience.
*Presented a budget that reduced the county's millage rate for the second consecutive year.	*Implement 311 Hardee to assist in overall transparency and customer satisfaction.
*Coordinated successful response and recovery efforts for recent naturla disasters, completing debris pickup ahead of reimbursement deadlines.	*Advance implementation of cybersecurity improvements to protect public information and county systems.
*Supported staff participation in leadership development programs.	*Expand cross-training and advancement opportunities to attract and retain a high-performing workforce.
	*Strengthen partnerships with municipal and regional entities on key priorities to enhance overall governance in Hardee County.

Strategic Objectives Supported

The County Manager’s Office supports the Public Services & General Government objective by providing centralized leadership and oversight that ensures County operations are efficient, fiscally responsible, and aligned with Board priorities. Through budget development, strategic planning, policy implementation, performance management, and coordination among departments and external partners, the office promotes transparent governance and consistent delivery of high-quality public services across the organization.

Performance Measures

	FY 24 Actual	FY 25 Actual	FY 26 Plan
% of departments operating within the adopted budget			98%
% of countywide perfomance goals achieved			85%

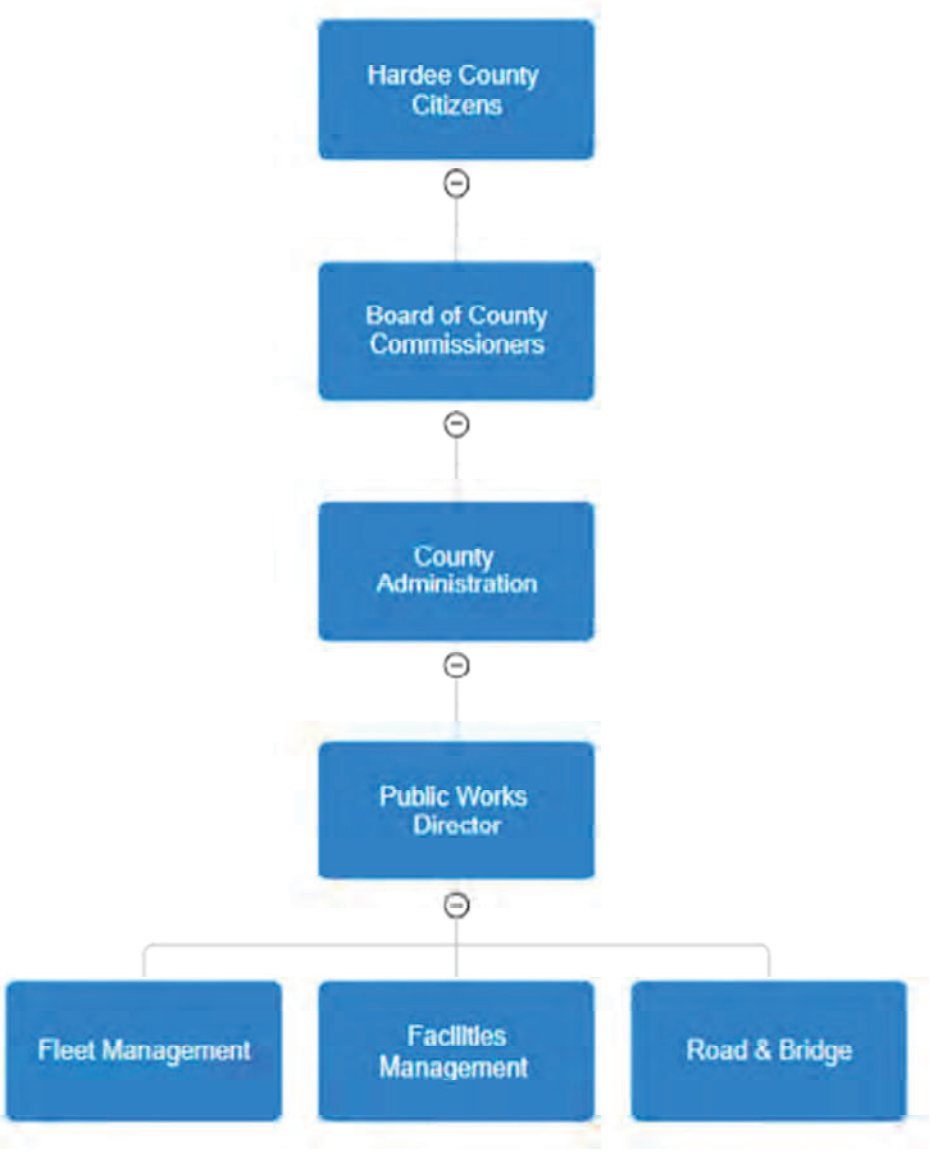
County Manager

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Personnel	388,471	286,102	303,071	16,969
Operating	23,061	123,350	125,796	2,446
Other Uses/Capital	-	75,000	-	(75,000)
Total Budgetary Costs	411,532	484,452	428,867	(55,585)

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Fund	408,169	480,452	424,867	(55,585)
Department Revenue	3,363	4,000	4,000	-
Total Budgetary Costs	411,532	484,452	428,867	(55,585)

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
County Manager	3	2.1	2.15	0.0
Total Full-Time Equivalents (FTE)	3	2.1	2.15	0.0

Public Works



Fleet Maintenance

Mission

Fleet Maintenance is responsible for providing safe and dependable equipment to all county departments. Ensures that all work activities and programs of the maintenance division are efficiently coordinated with other county work programs and projects to ensure the least interference to the operations of each department.

Function

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 services for the equipment.

Provide emergency call outs in a timely manner.

Accomplishments	Initiatives
Road Calls- 147 Work Orders Completed - 821 Call-outs Completed - 10	Establishing smartsheets in our daily operations to help keep track of incoming and outgoing tasks.

Strategic Objectives Supported

Fleet Maintenance most closely supports the Public Services & General Government objective by keeping County vehicles and equipment safe, reliable, and cost-effective so departments can deliver services without interruption. It also supports Land Use, Transportation and Infrastructure by maintaining the fleet and heavy equipment needed for roads, utilities, solid waste, and other infrastructure operations.

Performance Measures

	FY 24 Actual	FY 25 Actual	FY 26 Plan
fleet availability rate	N/A	N/A	90%
preventative maintenance compliance rate	N/A	N/A	95%

Fleet Management

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Personnel	655,846	809,248	845,039	35,791
Operating	102,487	122,175	167,642	45,467
Other Uses/Capital	9,284	107,000	36,000	(71,000)
Total Budgetary Costs	767,617	1,038,423	1,048,681	10,258

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Fund	726,099	988,423	993,681	5,258
Department Revenue	41,518	50,000	55,000	5,000
Total Budgetary Costs	767,617	1,038,423	1,048,681	10,258

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Fleet Management	11	11	11	-
Total Full-Time Equivalents (FTE)	11	11	11	-

Facilities

Mission

Our Mission in Facilities is to provide reliable, safe, and well maintained facilies that support operations of all county departments and deliver cost effective management through proactive maintenance.

Function

The Facilities Department supports County operations by managing facility maintenance and asset management to preserve and extend the useful life of County buildings. The Department plans and delivers renovations and upgrades—including cosmetic, structural, and energy-efficiency improvements—and provides custodial and housekeeping services to maintain clean, functional spaces. Facilities also works to ensure County workplaces are safe and secure for employees and the public.

Accomplishments

*Began implementation of facilities department asset management/dispatch tracking program
*Successfully collected and organized County asset data and evaluated multiple asset management program options to identify the best fit for the County's operational needs.

Initiatives

*Continue implementation of asset management/dispatch program to track work orders, projects, assets, and budget.
*Invest in cross-training, clearer workflows, and better coordination so the Facilities team can take on larger, more complex projects and keep up with a growing workload.

Strategic Objectives Supported

The Facilities Department supports the County's strategic plan by advancing the Public Services & General Government objective through maintaining safe, clean, and reliable County buildings that enable consistent service delivery and responsible operations. Facilities also aligns with Land Use, Transportation and Infrastructure by ensuring County spaces and assets are functional and cost-effective, supporting efficient use of public facilities over the long term.

Performance Measures

	FY 24 Actual	FY 25 Actual	FY 26 Plan
safety inspection completion rate	0%	25%	100%
average work order closure time	1 month	1 week	3 days
reactive vs preventative maintenance ratio	95/5	90/10	40/60

Hardee County Board of County Commissioners
Departmental Budget Documents

Facilities Management

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Personnel	882,205	1,092,560	1,266,258	173,698
Operating	485,308	718,972	787,970	68,998
Other Uses/Capital	392,182	90,000	432,161	342,161
Total Budgetary Costs	1,759,695	1,901,532	2,486,389	584,857

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Fund	1,620,171	1,728,382	2,352,819	624,437
Department Revenue	139,524	173,150	133,570	(39,580)
Total Budgetary Costs	1,759,695	1,901,532	2,486,389	584,857

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Facilities Management	15	15.7	18.1	2.4
Total Full-Time Equivalents (FTE)	15	15.7	18.1	2.4

Road & Bridge

Mission

The Department Strives to maintain the county's system of roads and bridges in a safe condition for those traveling in the county. The roadway system includes approximatly 395.65 miles of paved roads, 92.95 miles of unpaved roads and 68 bridges. With planning, scheduling and coordinating, the department's goal is to minimize travel incovenience assosicated with construction work and maintenance activites. Department Staff also Attepmts to provide prompt and courteous service to those seeking assistance or obtaining permits for construction of driveways, utility installations and any other uses of the road right-of-way.

Function

The Road & Bridge Department maintains the County’s transportation network—approximately 395.65 miles of paved roads, 92.95 miles of unpaved roads, and 68 bridges—to ensure safe and reliable travel. Through coordinated planning and scheduling, the Department minimizes disruptions associated with maintenance and construction activities. Staff also provide timely, courteous assistance and administer permits for driveway connections, utility installations, and other uses within the road right-of-way.

Accomplishments

Improved operational efficiency using available funding and identified funding options to support an unpaved road surfacing program.

Completed capital projects on schedule and within budget, maximizing the effective use of budgeted funds.

Initiatives

Implement the Kimley-Horn Pavement Management Plan to prioritize roadway paving based on objective condition ratings and to strengthen funding strategies, supported by the County’s new Capital Projects Department to improve project scheduling, budgeting, and timely delivery.

Strategic Objectives Supported

Improve infrastructure - sidewalks, street lighting, stormwater drainage, roadways within population centers.

Performance Measures

	FY24 Actual	FY 25 Actual	FY26 Plan
# of utility permits issued	N/A	102	150
# of driveway permits issued	149	105	150

Hardee County Board of County Commissioners
Departmental Budget Documents
Road & Bridge

Budgetary Costs		FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Personnel		1,826,683	2,637,003	2,722,349	85,346
Operating		1,278,550	1,859,419	1,554,069	(305,350)
Other Uses/Capital		323,908	1,354,039	1,267,790	(86,249)
	Total Budgetary Costs	3,429,141	5,850,461	5,544,208	(306,253)

Funding Sources		FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Fund		(4,838,398)	(11,588,317)	(17,159,541)	(5,571,224)
Department Revenue		8,267,539	17,438,778	22,703,749	5,264,971
	Total Budgetary Costs	3,429,141	5,850,461	5,544,208	(306,253)

Staffing Summary		FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Road & Bridge		34	34.2	37.15	3.0
	Total Full-Time Equivalents (FTE)	34	34.2	37.15	3.0

General Services



Office of Management and Budget

Mission

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

Function

1.Prepare and Manage the County's annual operating and capital budgets
2.Monitor departmental expenditures and ensure compliance with budget policies
3.Review and evaluate financing options for County projects
4.Ensure adherence to state, federal, and internal financial regulations

Accomplishments	Initiatives
1. Achieved GFOA's Distinguished Budget Award	1.Implement a new, centralized system to streamline postion control and maintain accurate FTE data
2. Successfully implemented new budget entry procedure across all departments	2.Align development process for the Annual Report and GFOA Budget Document

Strategic Objectives Supported

Public Services and General Government: Operate in a fiscally responsible and stable manner.

Performance Measures

	FY 24 Actual	FY 25 Actual	FY 26 Plan
# of budget transfers/amendments processed	304	334	290
# of special assessments processed	102	145	200
GFOA Distinguished Budget Presentation Award	N/A	1	1

Hardee County Board of County Commissioners
Departmental Budget Documents

Management and Budget

Budgetary Costs	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	Variance
Personnel	230,447	338,837	328,055	(10,782)
Operating	210,506	217,050	217,319	269
Other Uses/Capital	-	-	-	-
Total Budgetary Costs	440,953	555,887	545,374	(10,513)

Funding Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	Variance
Fund	440,953	555,887	545,374	(10,513)
Department Revenue	-	-	-	-
Total Budgetary Costs	440,953	555,887	545,374	(10,513)

Staffing Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	Variance
Management and Budget	3	3.6	3.3	(0.3)
Total Full-Time Equivalents (FTE)	3	3.6	3.3	(0.3)

Grants Management

Mission

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.

Function

1. Identify, secure, and manage grant opportunities that strengthen the community and support essential County programs and services.
2. Oversee every stage of the grant process—from application and award to implementation and compliance to final close-out—ensuring funds are used effectively, responsibly, and transparently.
3.Maintain a centralized database of all County grants and projects to promote coordination and accountability across departments and constitutional officers.

Accomplishments

1. Securing and managing multiple grant awards to strengthen essential County programs and services.
2. Implementing housing assistance programs that help income-eligible households purchase, repair, or rehabilitate homes, promoting safe and affordable housing throughout Hardee County.

Initiatives

1. Grant Expansion Program – Actively pursue new federal, state, and private funding sources to diversify revenue streams for County projects.

2. Community Partnership Development – Build collaborations with local organizations to strengthen grant applications and leverage shared resources.

Strategic Objectives Supported

Our accomplishments and initiatives support the Strategic Plan by enhancing community development through housing programs, promoting economic sustainability by securing external funding, and ensuring government accountability through centralized grant management and compliance measures

Performance Measures

	FY 24 Actual	FY 25 Actual	FY 26 Plan
# of Federal Grants	16	23	15
# of State Grants	31	43	20
# of Local Grants	9	11	10

Hardee County Board of County Commissioners
Departmental Budget Documents

Grants Management

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Personnel	317,203	361,754	352,873	(8,881)
Operating	4,597	13,420	12,564	(856)
Other Uses/Capital	-	-	-	-
Total Budgetary Costs	321,800	375,174	365,437	(9,737)

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Fund	281,279	372,674	362,937	(9,737)
Department Revenue	40,521	2,500	2,500	-
Total Budgetary Costs	321,800	375,174	365,437	(9,737)

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Grants Management	5	4.44	4.24	(0.2)
Total Full-Time Equivalents (FTE)	5	4.44	4.24	(0.2)

Procurement

Mission

The mission of Procurement is to provide cost-effective, transparent, and compliant procurement services that support the operational needs of Hardee County. We secure goods and services that meet performance and delivery standards, administer contracts and competitive solicitations, manage the Purchase Card program, and maintain essential inventory to ensure efficient county operations.

Function

1. Acquire Goods and Services
2. Conduct Competitive Solicitation Processes
3. Administer Contracts and Purchase Programs
4. Maintain Inventory and Support Operations

Accomplishments

1. Streamlined Purchasing Procedures to set up better success moving forward
2. Provided guidance on Purchasing best practices
3. Issued high-profile ITBs and RFQs

Initiatives

1. Introduce or upgrade to a digital procurement platform that centralizes bid creation, advertising, submissions, evaluations, award documentation, and contract administration.
2. Establish automated reminders for contract renewals, expirations, insurance compliance, and performance tracking.

Strategic Objectives Supported

1. Land Use, Transportation & Infrastructure - High-profile ITBs and RFQs issued by Procurement help departments obtain qualified contractors for roads, utilities, public facilis, and other capital projects.
2. Economic Development - Competitive solicitations encourage business growth and participation from local and regional vendors.

Performance Measures

	FY 24 Actual	FY 25 Actual	FY 26 Plan
# of invoices processed on time monthly	200	550	800
average bid responses	2	2	3
average monthly stock issues	900	1200	1500

Hardee County Board of County Commissioners
Departmental Budget Documents

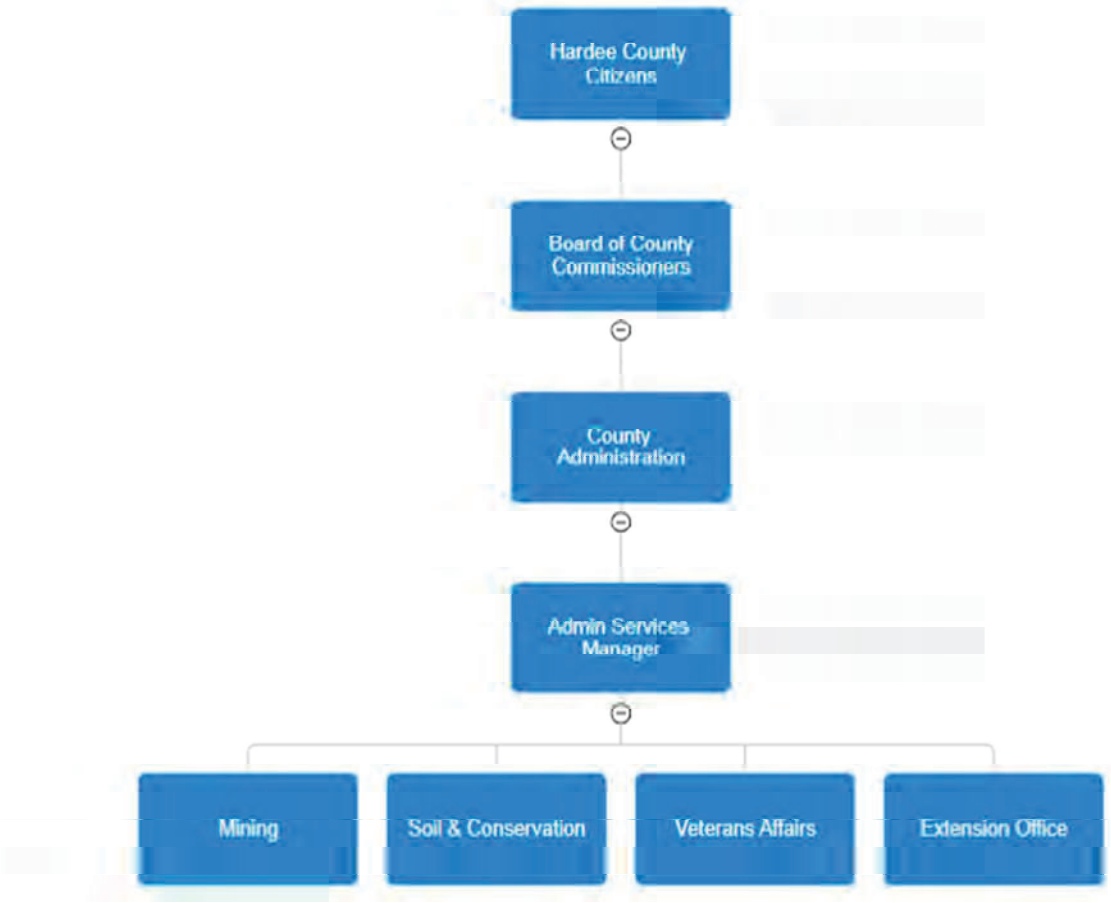
Procurement

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Personnel	277,854	344,922	410,408	65,486
Operating	10,743	27,640	58,031	30,391
Other Uses/Capital	-	40,000	27,000	(13,000)
Total Budgetary Costs	288,597	412,562	495,439	82,877

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Fund	288,597	412,562	495,439	82,877
Department Revenue	-	-	-	-
Total Budgetary Costs	288,597	412,562	495,439	82,877

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Procurement	3	4.3	5.3	1.0
Total Full-Time Equivalents (FTE)	3	4.3	5.3	1.0

Admin Services



Mining

Mission

Our mission is to protect the health, safety, and well-being of the citizens of Hardee County while safequarding the quality or our land, water and 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 regulation of the phosphate mining industry.

Function

1. Conduct field inspections to ensure the integrity of the settling areas at all mine sites.
2. Collect field water quality sampling at areas near mine areas.
3. Ensure timely reclamation rates through meetings and site inspections.
4. Ensure adherance to all County mining permits and regulations

Accomplishments	Initiatives
1. Implimented ongoing periodic communication with other regulatory agencies.	1. Update the Mining Overlay and Phosphate mining ordinance.
2. Update the water quality sampling plan to relfect changes in the mining activity in the county.	2. Coordinate with Capital Projects and Parks and Recreation to assist in creating a habitat management plan for Hardee Lakes and obtain grants for management of native areas

Strategic Objectives Supported

Land Use, Transportation and Infrastructure; and Recreation/Open Space/Environment

Performance Measures

	FY 24 Actual	FY 25 Actual	FY 26 Plan
# of site inspections	36	51	65
# of water quality samples performed	3	12	12
# of Permits modified or approved	1	3	1

Hardee County Board of County Commissioners
Departmental Budget Documents
Mining

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Personnel	199,451	361,570	374,037	12,467
Operating	106,484	161,712	243,116	81,404
Other Uses/Capital	-	10,000	-	(10,000)
Total Budgetary Costs	305,935	533,282	617,153	83,871

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Fund	(561,215)	77,167	104,653	27,486
Department Revenue	867,150	456,115	512,500	56,385
Total Budgetary Costs	305,935	533,282	617,153	83,871

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Mining	3	3.5	3.5	-
Total Full-Time Equivalents (FTE)	3	3.5	3.5	-

Soil and Water Conservation

Mission

As a Special District, the Hardee Soil and Water Conservation District aims to create and then implement practices aimed at conserving, protecting, and enhancing soil, water, and land resources for agricultural use with community cooperation and understanding.

Function

Hardee Soil & Water Conservation District, a governmental subdivision of the State of Florida, operates under the provisions of the Florida Conservation Act of 1937 and FL Statue Chapter 582 for the purpose of promoting and encouraging the wise use, management and general conservation of the district and surrounding areas' soil, water and other natural resources. The District is committed to aiding farmers, ranchers and citizenry in implementation of Best Management Practices or BMPs to help with conservation of natural resources and cut down on wasteful practices. The HSWCD works closely with the Florida Department of Agriculture and Consumer Services or FDACS and provides basic office liaison assistance to the Natural Resource Conservation Service (NRCS). The overall goals of these agencies are creating ways to conserve water, prevent soil erosion, convert/enhance irrigation systems and inform the public about conservation initiatives.

Accomplishments

1. Contract assessment and closeout process from *multi-year extensions* was completed by me successfully with FDACS approval. 2. MULTIPLE special district accounts/funds were *audited* by independent auditors (CLA)- when 3 different bookkeepers had entered information throughout the year. 3. Worked sucessfully along with others in FCDEA members in Tallahassee to stop SB908 in last legislative session from dissolving SWCDs throughout the state.

Initiatives

* Gain mastery of QuickBooks Online programming options. *Continue with better flow/speed of processing contract implementation and turnaround of reimbursement monies to producers when documentation is ready. *Updating and clean-up of bookkeeping and accounting structure for auditors.

Strategic Objectives Supported

The Soil and Water Conservation department supports the County's Recreation, Open Space, and Environment Objective by promoting conservation practices that protect natural resources, improve soil health, manage erosion, and safeguard water quality- all of which contributes to long term environmental sustainability and ecological function.

Performance Measures

	FY 24 Actual	FY 25 Actual	FY 26 Plan
# of growers/ranchers assisted	27	22	16
# of educational outreach events	2	2	2

Performance is measured by = maximum $ is disbursed as allotted by FDACS per our contracts. New contract began July 1, 2025 - June 30, 2028

Soil & Conservation

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Personnel	56,289	76,153	79,061	2,908
Operating	2,952	5,380	9,300	3,920
Other Uses/Capital	-	-	50,000	50,000
Total Budgetary Costs	59,241	81,533	138,361	56,828

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Fund	58,041	80,333	137,161	56,828
Department Revenue	1,200	1,200	1,200	-
Total Budgetary Costs	59,241	81,533	138,361	56,828

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Soil & Conservation	1	1	1	-
Total Full-Time Equivalents (FTE)	1	1	1	-

Veteran's Affairs

Mission

Dedicated to serving Veterans and their families by providing access to benefits, services, and support.

Function

A County Veteran Service Officer has a single purpose; service to Veterans and their dependents at no cost and without discrimination. Provide benefits counseling. Provide assistance with filing claims for VA benefits for Veterans, surviving spouses and dependents. Provide assistance with obtaining VA Healtcare benefits. Provide assistance in requesting military discharge records, medical records, personnel records, medals and awards, etc. Provide VA benefits information related to assisted living facilities and nursing homes for Veterans and surviving spouses. Provide burial benefit information and assistance. Provide employment and education support. Provide housing and financial assistance. Provide referral information to community partners for other Veteran related needs.

Accomplishments

I have moved this office from not only being a Certified Veteran Services Office but also an Accredited Veteran Services Office with the Florida Department of Veteran Affairs (FDVA). I have created a welcoming environment for the Veterans and strive to build that one-on-one connection. The completion of the remodel of the Veteran Services Office of adding in a workstation/office for the veteran's use. Moved the Veteran Services office to Fulltime status: Monday thru Friday. Finalized the final step for the Veteran Services Software for the Future; VETPRO State-of-The-Art Software that is Remote Accessible. Efficient. Secure.

Initiatives

Convert over all active Veteran files from the past two years of my start date to VETPRO.
All future Veterans from date of software onboarding to be added directly to VETPRO. Goal is to have everything digital/electronic and to stop paper files. This system will also help build a Fully Developed Claim in less time; meaning I am able to help more Veterans in less time.

Strategic Objectives Supported

Public/Community Services: To be the leading advocate for Veterans and their families in the county, ensuring they receive the recognition and assistance they deserve.

Performance Measures

	FY 24 Actual	FY 25 Actual	FY 26 Plan
Number of Veterans served per month/quarter/year	N/A	N/A	start tracking
Resident vs Non-Resident	N/A	N/A	start tracking
Number of claims filed (per type: disability compensation, pension, survivor benefits, etc.)	N/A	N/A	start tracking

Veterans Affairs

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Personnel	39,774	47,537	77,272	29,735
Operating	3,671	8,525	10,905	2,380
Other Uses/Capital	-	10,000	-	(10,000)
Total Budgetary Costs	43,445	66,062	88,177	22,115

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Fund	43,445	66,062	88,177	22,115
Department Revenue	-	-	-	-
Total Budgetary Costs	43,445	66,062	88,177	22,115

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Veterans Affairs	0.6	0.6	1	0.4
Total Full-Time Equivalents (FTE)	0.6	0.6	1	0.4

County Extension

Mission

To improve the lives of Hardee County citizens and businesses by developing opportunities to transfer research-based knowledge in the fields of agriculture, natural resources and life sciences.

Function

To serve as a bridge between the University of Florida's research and the local community, providing science-based education and expertise to address real-world problems in agriculture, natural resources, family life, and youth development. They aim to foster healthy people, environments, and economies across Florida.

Initiatives

Increase the accessibility of science-based education to all citizens to positively improve their lives.

Increase the knowledge in subject matter areas such as agriculture, youth development, agriculture worker safety, and family nutrition.
Promote and support the use of science-based practices andresearch-backed recommendations to increase agricultural profitablilty while strengthening community sustainability and positve social development.

Strategic Objectives Supported

The County Extension Division advances the County's strategic plan by strengthening core local industries—particularly agriculture and related support services—through research-based education, technical assistance, and producer outreach that supports long-term economic viability. The Division also promotes citizen engagement and partnerships that encourage informed decision-making and collaborative stewardship of the County's natural resources.

Performance Measures

	FY 24 Actual	FY 25 Actual	FY 26 Plan
4-H Participants	1100	1000	1100
Agriculture Programming Attendance	2808	5045	1850
Pesticide Education Course Attendance	220	250	130

Hardee County Board of County Commissioners
Departmental Budget Documents

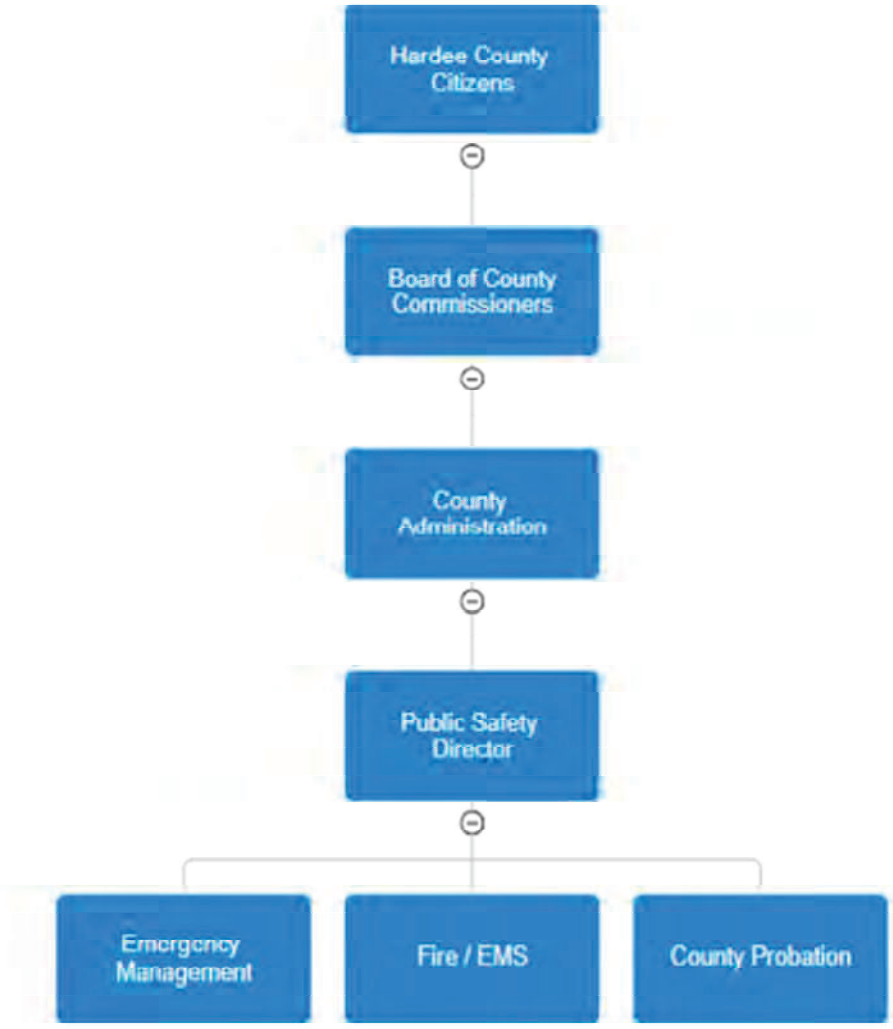
Extension Office

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Personnel	173,325	231,039	285,387	54,348
Operating	16,561	40,215	41,126	911
Other Uses/Capital	-	55,000	165,000	110,000
Total Budgetary Costs	189,886	326,254	491,513	165,259

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Fund	189,886	326,254	491,513	165,259
Department Revenue	-	-	-	-
Total Budgetary Costs	189,886	326,254	491,513	165,259

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Extension Office	4	5	4.8	(0.2)
Total Full-Time Equivalents (FTE)	4	5	4.8	(0.2)

Public Safety



Emergency Management

Mission

Provide a comprehensive and integrated emergency management system that coordinates community resources to protect lives, property, and the environment through mitigation, preparedness, response, and recovery from all natural and man-made hazards that may impact our county.

Function

Develops and maintains countywide all-hazards emergency plans, training, and exercises in coordination with local, regional, and state partners.
Operates the Hardee County Emergency Operations Center (EOC) and coordinates multi-agency response during emergencies and disasters.
Leads disaster recovery efforts, including damage assessment, resource coordination, and support programs for impacted residents and businesses.
Manages hazard mitigation and resilience initiatives, including the Local Mitigation Strategy, grant programs, and public outreach and education.

Accomplishments	Initiatives
1. Coordinated Countywide Response and Recovery for Hurricane Milton	1. Developed a Countywide Exercise Program to deliver Emergency Management trainings and exercises for county departments, municipalities, and ESF partners.
2. Completed the 5-Year Update of the Local Mitigation Strategy (LMS)	2.Designed and executed Hardee County's new Warming Center plann, establishing activation criteria, coordination procedures, and partner roles to ensure safe and efficient sheltering during low-temperature events.

Strategic Objectives Supported

Deliver excellent public services with a commitment to fiscal management, community engagement, and transparency, Promote safety and enhance community health.

Performance Measures

	FY 24 Actual	FY 25 Actual	FY 26 Plan
# of Emergency Management Exercises Held	0	3	4
# of Emergency Management Trainings Held	6	11	13
# of Emergency Plans Updated & Maintained	2	4	5

Emergency Management

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Personnel	124,244	269,921	298,028	28,107
Operating	47,594	80,525	113,921	33,396
Other Uses/Capital	-	-	50,000	50,000
Total Budgetary Costs	171,838	350,446	461,949	111,503

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Fund	32,884	195,913	307,416	111,503
Department Revenue	138,954	154,533	154,533	-
Total Budgetary Costs	171,838	350,446	461,949	111,503

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Emergency Management	2	2.6	2.75	0.2
Total Full-Time Equivalents (FTE)	2	2.6	2.75	0.2

Fire & EMS

Mission

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

Function

Emergency Medical Services (EMS): Emergency Medical Services is responsible for providing rapid, professional medical response to all emergencies within Hardee County. EMS delivers high-quality pre-hospital care, stabilization, and transport through trained emergency medical technicians and paramedics. The division ensures timely, life-saving medical intervention for residents and visitors while supporting the overall healthcare and public safety system.

Fire Control (Fire Operations): Fire Control is responsible for protecting life, property, and the environment through emergency response and incident mitigation. This division manages fire suppression, technical rescue, hazardous materials response, and all-hazards emergency operations. Fire Control ensures rapid deployment of highly trained firefighters and equipment to minimize loss and maintain community safety throughout Hardee County.

Accomplishments

Addition of Three New Lieutenant Positions at Fire Station 3

The addition of three new lieutenant positions at Fire Station 3 will strengthen frontline leadership, enhance daily operational oversight, and ensure consistent supervision across all shifts. These positions improve response coordination, support firefighter development, and reinforce the department's ability to deliver efficient, high-quality emergency services to the growing coverage area. Strengthening station-level leadership ultimately improves safety, accountability, and service reliability for the community.

Initiatives

Revised Promotional Testing Process

The department implemented a revised promotional testing process designed to ensure fairness, consistency, and transparency for all candidates. This initiative established clear evaluation criteria, standardized scoring methods, and structured assessments that accurately measure leadership readiness and job-related competencies. By creating a process that is objective and equitable, the department , improved professional development pathways, and ensured that promotions reflect merit and preparedness for increased responsibility.

Strategic Objectives Supported

1.Healthcare (Public Safety Component)
Strategic Plan Focus: Promote safety, mitigate public safety risks, and enhance community health.
Alignment:
•Hardee County Fire Rescue supports community health through advanced EMS care, rapid medical response, and stabilization of emergency patients.
•Fire and EMS programs work to identify and reduce life-safety risks, aligning with the county's emphasis on mitigating threats to health and safety.
•Public education programs (CPR, smoke alarms, school outreach) promote preventative health and safety behaviors countywide.
2.Public Services & General Government
Strategic Plan Focus: Deliver excellent public services with transparency, accessibility, and fiscal responsibility.
Alignment:
•HCFR provides high-quality, essential emergency services that are accessible to all residents and visitors.
•Budgeted purchases for state-of-the-art EMS and fire capabilities reflect the county's commitment to responsible, forward-looking service delivery.
•Community risk reduction programs and smoke detector installations reduce long-term losses and support fiscally responsible emergency management.

Performance Measures

	FY 24 Actual	FY 25 Actual	FY 26 Plan
response time improvements	N/A	N/A	10%
unit availability & coverage	N/A	N/A	N/A
safety & operational readiness	N/A	N/A	N/A

Hardee County Board of County Commissioners
Departmental Budget Documents

Fire Rescue

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Personnel	2,137,708	2,459,795	2,668,635	208,840
Operating	653,222	778,608	786,924	8,316
Other Uses/Capital	83,663	173,500	9,596,068	9,422,568
Total Budgetary Costs	2,874,593	3,411,903	13,051,627	9,639,724

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Fund	179,073	(10,437,166)	(417,089)	10,020,077
Department Revenue	2,695,520	13,849,069	13,468,716	(380,353)
Total Budgetary Costs	2,874,593	3,411,903	13,051,627	9,639,724

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Fire Rescue	22	20.47	20.74	0.3
Total Full-Time Equivalents (FTE)	22	20.47	20.74	0.3

Hardee County Board of County Commissioners

Departmental Budget Documents

Emergency Medical Services

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Personnel	2,480,293	2,776,069	3,117,213	341,144
Operating	347,816	479,760	498,114	18,354
Other Uses/Capital	-	122,200	257,200	135,000
Total Budgetary Costs	2,828,109	3,378,029	3,872,527	494,498

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Fund	1,895,697	2,399,229	2,593,527	194,298
Department Revenue	932,412	978,800	1,279,000	300,200
Total Budgetary Costs	2,828,109	3,378,029	3,872,527	494,498

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Emergency Medical Services	26	24.53	23.65	(0.9)
Total Full-Time Equivalents (FTE)	26	24.53	23.65	(0.9)

County Probation

Mission

The mission of the Probation and Community Services Department is to provide supervision services to the court system for misdemeanor cases in Hardee County. These services are provided in such a manner as to ensure compliance with court-ordered obligations. Services are provided to ensure probationers' assistance in living a worthwhile lifestyle, thereby being able to stay in society and contribute without putting extra burdens on the jail and welfare system.

Function

Our main purpose is to supervise individuals who are placed on misdemeanor probation in Hardee County. We ensure that these individuals are compliant with all court ordered conditions and the these conditions are completed in a timely manner. We provide community resources to all pre-trial release individuals and probationers'.

Accomplishments

We added a part-time staff member to our team. We continue to build strong community partnerships, improve client outcomes through resource referrals for treatment, and demonstrate proficiency in supervision and case management.

Initiatives

Our office is currently in the process of acquiring a new case management digital platform for our department. We do not currently have one so getting this system will help us improve and streamline our case tracking, enhance our reporting, and ensure proper efficiency of time management skills.

Strategic Objectives Supported

County Probation and Pre-Trial Release advances key pillars of the Hardee County Strategic Plan by delivering professional services, supporting efficient operations, streghtening the workforce, enhancing community partnerships, and improving quality of life.

Performance Measures

	FY 24 Actual	FY 25 Actual	FY 26 Plan
# of VOP warrants issued	33	30	20
pre-trial release fees collected	$16,196.00	$22,498.00	$23,000.00
community service benefit to the county	$3,782.50	$5,857.00	$8,000.00

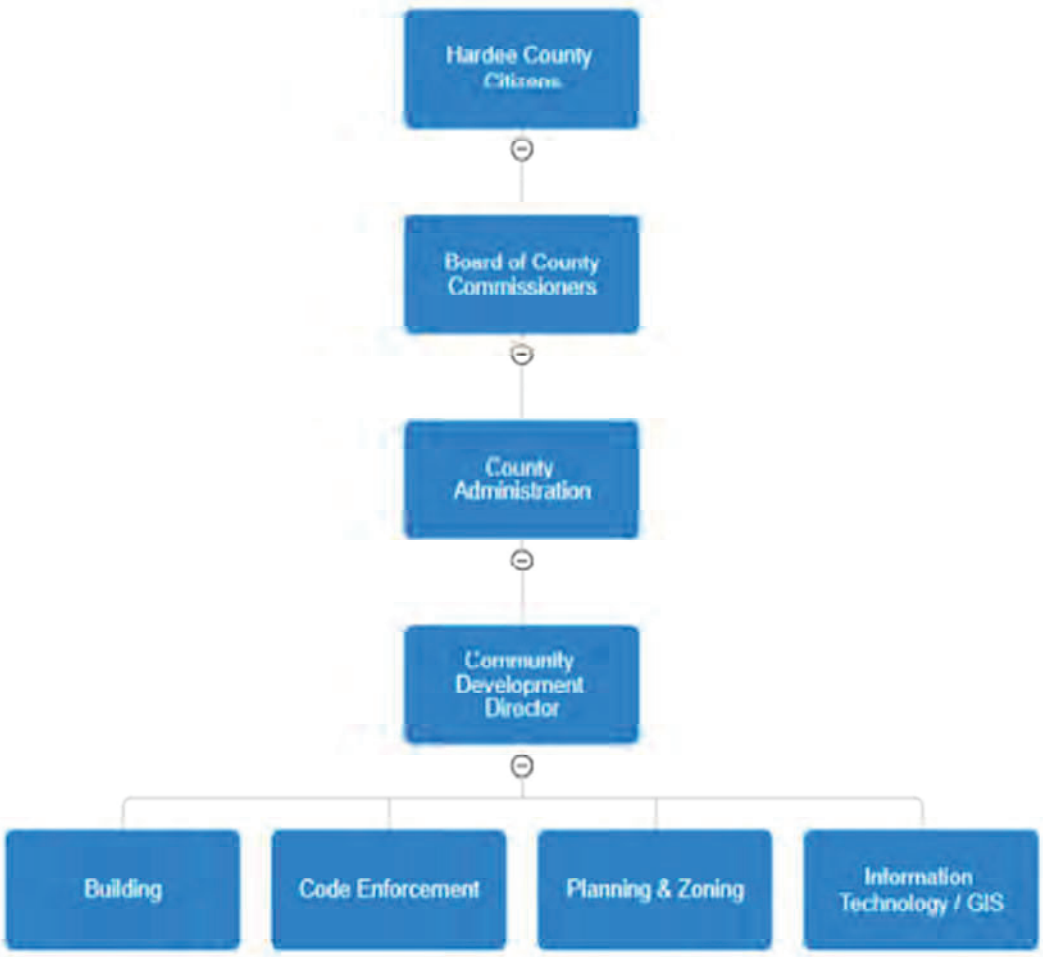
County Probation

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Personnel	158,391	223,219	226,574	3,355
Operating	3,147	11,150	31,931	20,781
Other Uses/Capital	-	-	15,000	15,000
Total Budgetary Costs	161,538	234,369	273,505	39,136

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Fund	93,381	166,369	195,505	29,136
Department Revenue	68,157	68,000	78,000	10,000
Total Budgetary Costs	161,538	234,369	273,505	39,136

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
County Probation	2	2.7	2.7	-
Total Full-Time Equivalents (FTE)	2	2.7	2.7	-

Community Development



Building

Mission

The Hardee County Building Department's mission is to continue to protect the life, health, safety, and property of Hardee County's residents, business owners, and visitors from fire and other hazards attributed to the built environment. Our goal is also to provide a reasonable level of safety to fire fighters and emergency responders during emergency operations as provided by the Florida Building Code. Currently our primary goal is to assist Hardee County citizens in rebuilding their homes to pre-storm condition.

Function

Permitting & Plan Review Support: Provide assistance, courtesy reviews, and help customers compile complete permit applications.

Inspection Services: Deliver timely and virtual inspections as appropriate, including courtesy inspections for property owners and coordianted inpsections for new businesses with the Fire Department.

Interdepartmental & Municipal Coordination: Coordinate with County departments (e.g., Road & Bridge, Fire, Health, Clerk of Court, Planning & Development, OMB) and local municipalities to ensure complete, accurate permit packages and efficient approvals.

Online Service Delivery & Remote Access: Expand and maintain online tools and services to improve access and convenience, including for out of town contractors.

Accomplishments	Initiatives
1. Issued 80 new SFR permits	1. Hire additional tech to improve turnaround times
2. Issued 24 Rebuild Florida permits	2.Ensure new inspector obtains required certification
3.Completed lobby expansion	3.Enable internal staff to obtain CFM certification to provide backup support for floodplain reviews
4.New Inspector approved by state board	
5.Hired and trained additional permit technician	

Strategic Objectives Supported

The Building Department primarily supports the County's Public Services & General Government and Land Use, Transportation and Infrastructure objectives by delivering timely, consistent permitting, plan review, and inspection services while ensuring safe, coordinated development. These initiatives strengthen service delivery capacity, improve turnaround times, and maintain regulatory compliance, supporting efficient operations and effective planning outcomes.

Performance Measures

Performance Measures	FY 24 Actual	FY 25 Actual	FY 26 Plan
# of Plan Reviews Completed	1008	1123	1000
# of Permits Issued	1562	1632	1700
# of New Residential Permits Issued	106	81	90

Building

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Personnel	420,965	555,273	716,188	160,915
Operating	31,073	59,810	74,865	15,055
Other Uses/Capital	-	50,000	10,000	(40,000)
Total Budgetary Costs	452,038	665,083	801,053	135,970

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Fund	(308,724)	60,983	(51,522)	(112,505)
Department Revenue	760,762	604,100	852,575	248,475
Total Budgetary Costs	452,038	665,083	801,053	135,970

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Building	4.5	6	7.05	1.05
Total Full-Time Equivalents (FTE)	4.5	6	7.05	1.05

Code Enforcement

Mission

The mission of Hardee County Code Enforcement is to provide outstanding code enforcement services to the citizens of and visitors to Hardee County. We are committed to doing our part to ensure Hardee County is a safe and attractive community and seek to encourage property owners and tenants to take pride in their property. Our purpose is to promote, protect, and improve the health, safety, and welfare of the citizens of Hardee County through an effective code enforcement program by working with them to achieve code compliance. We are also committed to professional code enforcement that is responsive to our citizens and will provide them with guidance for the resolution of problems and assistance through a process that, at times, may appear complicated and confusing.

Function

Provide professional and responsive code enforcement services that protect public health, safety, and welfare by enforcing the Hardee County Land Development Code and applicable ordinances. The Code Enforcement Department works collaboratively with residents and property owners to achieve compliance related to zoning, minimum housing standards, dangerous buildings, debris and solid waste, vegetation control,

Accomplishments	Initiatives
Out of the 564 Violations written in 2025, 60% have come into compliance, with 53 cases that are staying in contact and working on their violations are pending compliance within the coming weeks.	Our goal is to bring in a higher compliance and striving to make the County a cleaner and more attractive place to live and work.

Strategic Objectives Supported

Code Enforcement advances Public Services & General Government by protecting public health, safety, and welfare through consistent, fair enforcement of County codes and ordinances, contributing to efficient service delivery and community trust. The department also supports Land Use, Transportation and Infrastructure by enforcing land development, zoning, and property maintenance standards that promote orderly growth, protect neighborhood quality, and ensure the appropriate use of land and development consistent with the County's planning goals.

Performance Measures

	FY 24 Actual	FY 25 Actual	FY 26 Plan
Code Enforcement Violations	N/A	564 violations	Enforcement efforts, meeting or exceeding 500 cases per year.
Code Enforcement Compliance	N/A	60% compliance	Obtain a 70% compliance rate for 2026.

Hardee County Board of County Commissioners
Departmental Budget Documents

Code Enforcement

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Personnel	64,181	131,103	155,125	24,022
Operating	11,543	51,582	53,310	1,728
Other Uses/Capital	-	50,000	-	(50,000)
Total Budgetary Costs	75,724	232,685	208,435	(24,250)

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Fund	71,969	217,685	193,335	(24,350)
Department Revenue	3,755	15,000	15,100	100
Total Budgetary Costs	75,724	232,685	208,435	(24,250)

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Code Enforcement	1.5	2	2.05	0.05
Total Full-Time Equivalents (FTE)	1.5	2	2.05	0.05

Planning & Zoning

Mission

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

Function

Maintenance of the Hardee County Comprehensive Plan, Coordinate and review site development activities, Compliane with state laws and changes to state law, Locally and Applicant initiated amendments to the Hardee County ULDC, Review, recording, and recommendation of amendments to the Local Planning Agency and Board of County Commissioners, Cordination between Hardee County and state, regional, and local agencies and Conduct special studies and investigations as necessary to support County activities

Accomplishments	Initiatives
Maintain Hardee County's compliance with Chapter 163, Part II Florida Statutes by maintaing and enforcing the Comprhensive Plan and Land Development Codes	Reviewing site constuction plans for new developments, Variance requests, Rezonings and other Planning/Zonings applications to ensure compliance with the Land Development Code and consistency with the Comprehensive Plan

Strategic Objectives Supported

The Planning & Zoning Department supports the County's Land Use, Transportation and Infrastructure and Public Services & General Government objectives by providing timely, consistent development review and ensuring compliance with state planning requirements. Performance measures for zoning letter production and administrative approvals reflect a focus on efficient service delivery and regulatory transparency. Through ongoing maintenance and enforcement of the Comprehensive Plan and Unified Land Development Code, the department guides orderly growth, protects natural resources, and supports fiscally responsible land use decisions.

Performance Measures

	FY 24 Actual	FY 25 Actual	FY 26 Plan
*Timely Zi letter production	N/A	3.1 days	≤ 3 days
* Timely Administrative approvals	N/A	6.2 days	≤ 6 days

Hardee County Board of County Commissioners
Departmental Budget Documents
Community Development

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Personnel	224,431	421,103	440,481	19,378
Operating	44,685	78,750	253,391	174,641
Other Uses/Capital	-	5,000	-	(5,000)
Total Budgetary Costs	269,116	504,853	693,872	189,019

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Fund	216,763	449,403	586,972	137,569
Department Revenue	52,353	55,450	106,900	51,450
Total Budgetary Costs	269,116	504,853	693,872	189,019

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Community Development	3	4	4.05	0.05
Total Full-Time Equivalents (FTE)	3	4	4.05	0.05

IT

Mission

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

Function

The ITS/GIS Department serves as the County's central hub for technology services and geographic information management. It is responsible for maintaining and supporting the County's information technology infrastructure, including networks, systems, hardware, software, cybersecurity, and technical support for all departments. In addition, the department oversees the development, maintenance, and analysis of Geographic Information Systems (GIS) used for mapping, spatial data management, and decision-support tools. Together, these functions ensure that the County's technology environment is reliable, secure, and efficient, while providing accurate geographic data that

Accomplishments	Initiatives
Enhanced Disaster Recovery and Backup Systems Updated backup infrastructure, refined recovery procedures, and conducted testing to ensure stronger continuity of operations in the event of an outage or emergency.	A structured, multi-phase program to upgrade switches, firewalls, wireless infrastructure, and bandwidth capacity across all County facilities. This initiative aims to improve reliability, enhance security, and support growing operational demands.

Strategic Objectives Supported

The IT/GIS Department supports the County's Public Services & General Government and Land Use, Transportation and Infrastructure objectives by providing the technology, data systems, and GIS mapping that enable efficient, transparent service delivery and informed planning.

Performance Measures

	FY 24 Actual	FY 25 Actual	FY 26 Plan
# of tickets resolved	1,157	1,500	2,000
average ticket response time	3 hours	2 hours	< 1 hour
# of unresolved tickets	27	13	0

Hardee County Board of County Commissioners
Departmental Budget Documents

Information Technology

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Personnel	203,368	139,345	220,892	81,547
Operating	149,170	259,075	244,910	(14,165)
Other Uses/Capital	5,790	81,750	33,000	(48,750)
Total Budgetary Costs	358,328	480,170	498,802	18,632

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Fund	326,313	458,070	476,702	18,632
Department Revenue	32,015	22,100	22,100	-
Total Budgetary Costs	358,328	480,170	498,802	18,632

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Information Technology	3	2	3.05	1
Total Full-Time Equivalents (FTE)	3	2	3.05	1

Public Utilities & Solid Waste



Solid Waste

Mission

The Solid Waste Management Department provides the proper management of the collection and disposal of all waste generated within the borders of Hardee County using practices that preserve the environment and are aligned with the goals and objectives of the Board of County Commissioners. The department acts a resource agency for county residents and businesses to properly manage and dispose of any waste they may generate.

Function

The department manages specialized programs such as the Notification and Verification Program for commercial exaluations of hazardous waste generation, the Household Hazardous Waste Program, Household Sharp Collection Program and Recycling.

Accomplishments

1. Implemented the necessary upgrades and process improvements required to bring the Hardee County Landfill into full compliance with all DEP regulatory standards.
2. Optimized day-to-day landfill operations by evaluating existing workflows, identifying inefficiencies, and implementing streamlined procedures.

Initiatives

1. Continue working with DEP and engineering teams to maintain regulatory compliance.
2. Collaborate with Grants Management to secure funding for expanded recyclling opporunities.

Strategic Objectives Supported

Solid Waste advances the County's Public Services & General Government objective by delivering reliable solid waste services and landfill operations in a fiscally responsible and transparent manner. The department also supports the Recreation/Environment objective by ensuring proper waste handling and disposal practices that protect and conserve the County's natural resources and overall environmental quality.

Performance Measures

	FY 24 Actual	FY 25 Actual	FY 26 Plan
Grant funding secured	$109,820	$110,250	$410,250
Recyling proceeds	$23,288	$44,602	$50,000

Hardee County Board of County Commissioners
Departmental Budget Documents
Solid Waste

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Personnel	629,109	774,992	934,060	159,068
Operating	1,324,296	1,487,895	1,449,345	(38,550)
Other Uses/Capital	787,235	1,380,000	610,000	(770,000)
Total Budgetary Costs	2,740,640	3,642,887	2,993,405	(649,482)

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Fund	52,167	(324,966)	(548,245)	(223,279)
Department Revenue	2,688,473	3,967,853	3,541,650	(426,203)
Total Budgetary Costs	2,740,640	3,642,887	2,993,405	(649,482)

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Solid Waste	8	9.25	10.45	1.2
Total Full-Time Equivalents (FTE)	8	9.25	10.45	1.2

Utilities

Mission

The mission of the Hardee County Utilities Department (HCUD) Water & Wastewater Treatment Operations is to enhance the quality of life for county residents by ensuring safe, reliable, and compliant water and wastewater treatment services. HCUD supports public health, environmental protection, and long-term economic development through the effective operation of the Vandolah Wastewater Treatment Facility and the Wauchula Hills Water and Wastewater Treatment Facilities, along with the continual improvement and expansion of critical utility infrastructure.

Function

Operate and maintain the County's water and wastewater treatment facilities and lift stations to provide safe, reliable drinking water and effective wastewater treatment in compliance with state and federal regulations, including process monitoring and optimization, equipment and generator maintenance, chemical dosing, required MOR/DMR reporting, and support for capacity planning and system upgrades to ensure long-term reliability.

Accomplishments

* Maintained full regulatory compliance and consistently met required water quality and wastewater effluent standards across all facilities.
* Completed key improvements at the Wauchula Hills, Hardee Lakes, and Vandolah plants, including chemical system upgrades, equipment replacements, and enhanced process monitoring.
* Strengthened system reliability through improved preventative maintenance and reduced unplanned outages across all 19 lift stations.
* Supported the 2023 utility rate study by providing essential operational and financial data to promote long-term sustainability of water and wastewater services.

Initiatives

*Implement an Operational Improvement Program to increase treatment efficiency, strengthen compliance, and improve system reliability.
*Standardize process-control procedures across all treatment facilities.
*Optimize chemical dosing to improve performance and cost efficiency.
*Expand preventative maintenance for all treatment facilities and the County's 19 lift stations.
*Enhance regulatory reporting through improved data tracking and internal review.

Strategic Objectives Supported

The division's accomplishments, performance measures, and initiatives support key components of the Hardee County Strategic Plan, including improving essential infrastructure, protecting natural resources, enhancing public health and quality of life, and promoting fiscally responsible and efficient public services.

Performance Measures

	FY 24 Actual	FY 25 Actual	FY 26 Plan
% of passing water quality samples	100%	100%	100%
plant alarm response time	20 min	20 min	18 min
# of completed/scheduled maintenance tasks	250/264	255/264	260/264

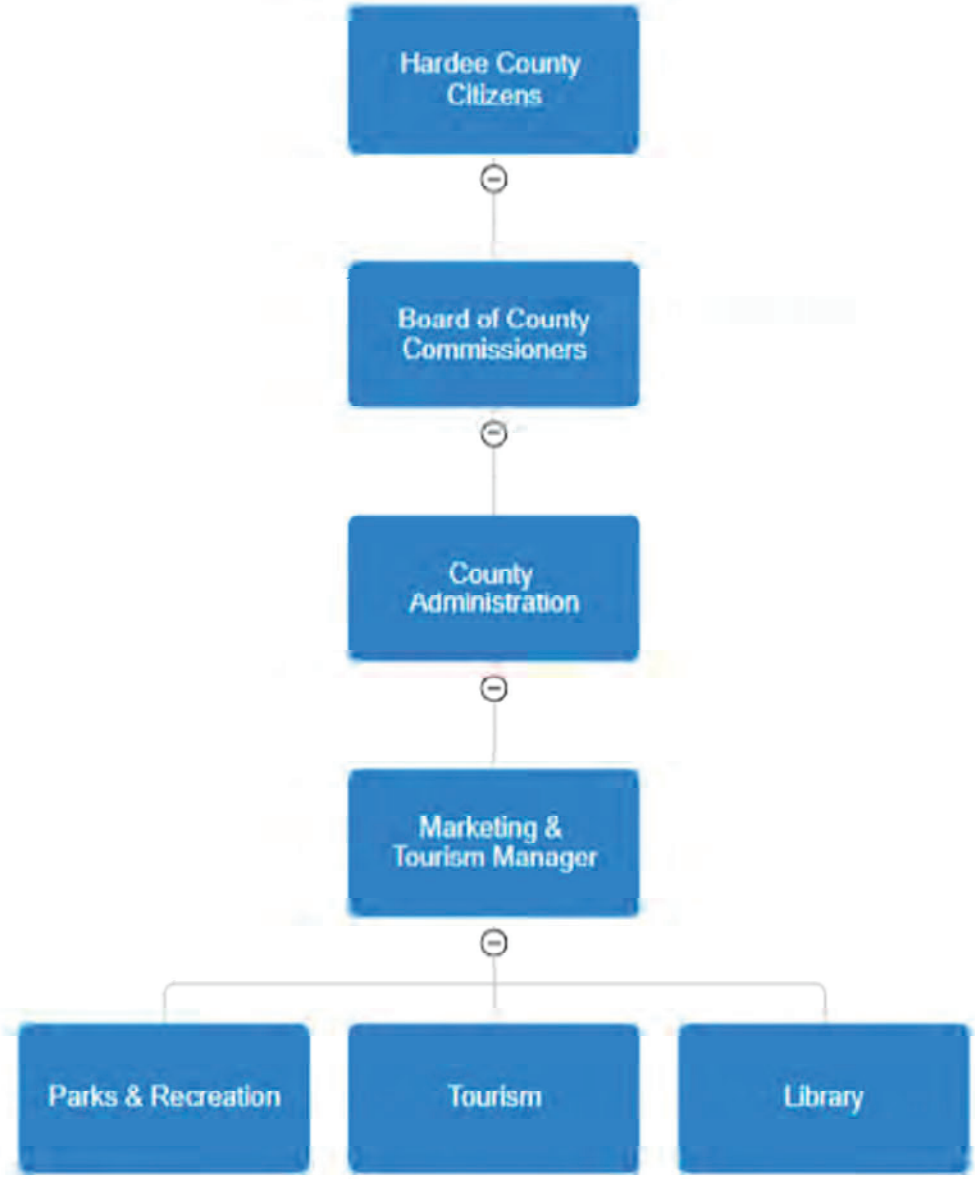
Hardee County Board of County Commissioners
Departmental Budget Documents
Utilities
Vandolah & Wauchula Hills

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Personnel	567,810	899,237	949,449	50,212
Operating	536,748	632,371	699,946	67,575
Other Uses/Capital	47,154	188,000	832,000	644,000
Total Budgetary Costs	1,151,712	1,719,608	2,481,395	761,787

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Fund	(242,633)	(10,071,750)	(9,309,963)	761,787
Department Revenue	1,394,345	11,791,358	11,791,358	-
Total Budgetary Costs	1,151,712	1,719,608	2,481,395	761,787

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Vandolah Utility	1.08	1.26	1.27	0.01
Wauchula Hills Utilty	8	9.4	9.48	0.08
Total Full-Time Equivalents (FTE)	9.08	10.66	10.75	0.01

Marketing & Tourism



Parks and Recreation

Mission

To develop and maintain high-quality parks, recreation programs, and cultural amenities that foster community pride, support local tourism, and promote the health, well-being, and connection of all who live in or visit Hardee County.

Function

1. Maintain public parks and grounds
2. Operate recreational facilities
3. Offer recreational programs
4. Promote conservation and outdoor recreation
5. Plan and develop new parks and facilities

Accomplishments	Initiatives
1. WIFI in Pioneer Park. 2. A new playground and the refurbishment of Magnolia Park 3. Refurbishment and expansion of the Wildlife Refuge	Develop and implement Parks and Recreation Masterplan

Strategic Objectives Supported

Plan for the recreation, open space, and environmental needs of the County.
Deliver excellent public services with a commitment to fiscal management, community engagement, and transparency.

Performance Measures

	FY 24 Actual	FY 25 Actual	FY 26 Plan
# of bids received	N/A	25	48
# of planned projects	N/A	10	18
# of projects completed	N/A	9	17

Hardee County Board of County Commissioners
Departmental Budget Documents

Parks & Recreation

(Parks & Recreration, Pioneer Park, Hardee Lakes, Wildlife Refuge, Museum)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Personnel	862,062	1,361,287	1,430,582	69,295
Operating	477,809	645,667	753,670	108,003
Other Uses/Capital	266,572	763,500	799,144	35,644
Total Budgetary Costs	1,606,443	2,770,454	2,983,396	212,942

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Fund	1,156,788	2,198,814	2,265,256	66,442
Department Revenue	449,655	571,640	718,140	146,500
Total Budgetary Costs	1,606,443	2,770,454	2,983,396	212,942

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Recreation	2	4.14	5.58	1.44
Wildlife Refuge	4	5.17	5.2	0.03
Hardee Lakes	6	7.17	6.2	-0.97
Pioneer Park	3	3.17	3.2	0.03
Museum	1	1	1	0
Total Full-Time Equivalents (FTE)	16	20.65	21.18	0.53

Marketing & Tourism

Mission

Hardee County's Marketing Division strengthens public trust and community pride through clear, consistent, and timely communication. We keep residents, businesses, and visitors informed, engaged, and connected to county services, projects, and initiatives. Our mission is to honor Hardee County's values, promote the people and projects that shape our community, and showcase the progress and forward momentum that make Hardee County a great place to live, work, and invest — all while supporting a transparent, well-informed community.

Function

1. Increase Public Awareness of the County
2. Create, Strengthen, and Standardize County Brand
3. Enhance Community Engagement
4. Expand Tourism & Visitor Attraction
5. Support Event Promotion

Accomplishments

1-Launched the Hardee County Community Calendar and expanded public event submissions.

2-Increased countywide brand consistency through standardized templates, updated logos, and improved public-facing documents.

3-Increased countywide brand consistency through standardized templates, updated logos, and improved public-facing documents.

4-Delivered countywide campaigns for Gateway Entryway signs

Initiatives

1. Public Communication & Transparency
2. Community Engagement & Outreach
3. Brand Consistency & Collateral Development
4. Digital Presence & Online Services
5. Crisis & Emergency Communication Support
6. Internal Communications
7. Development of Countywide Campaigns
8. Strengthening Media Relations

Strategic Objectives Supported

Community Engagement & Transparency: Improve communication between the county and residents through timely updates and accessible information.

Operational Excellence: Strengthen branding, internal communication, and efficiency across county departments.

Performance Measures

	FY 24 Actual	FY 25 Actual	FY 26 Plan
growth in attendance at county sponsored events	N/A	N/A	10%
growth in social media followers and engagement rate	N/A	N/A	10%

Hardee County Board of County Commissioners
Departmental Budget Documents
Marketing

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Personnel			64,651	64,651
Operating			39,000	39,000
Other Uses/Capital			80,000	80,000
Total Budgetary Costs	-	-	183,651	183,651

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Fund	-	-	183,651	183,651
Department Revenue	-	-	-	-
Total Budgetary Costs	-	-	183,651	183,651

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Marketing			0.72	0.7
Total Full-Time Equivalents (FTE)	0	0	0.72	0.7

Hardee County Public Library

Mission

The mission of the Hardee County Public Library is to ensure free and equitable access to information, resources, technology, and learning opportunities for all residents of Hardee County. Through services and engaging programs, we foster lifelong learning, creativity, and community enrichment to enhance the quality of life for our community.

Function

1. Provide free and equitable access to print, digital, and technology resources for all residents.
2. Develop, manage, and maintain library collections, facilities, and public technology services.
3. Deliver educational, cultural, and recreational programs that support literacy and community engagement.
4. Oversee library operations, budgeting, reporting, and staff development in compliance with county and state standards.

Accomplishments

1. Expanded program attendance and community engagemnt through successful themed events and outreach initiatives.
2. Improved collection access and usability by updating catalog records, refining displays, and increasing digital resource promotion.

Initiatives

1. Strengthen collection development strategies to better align with community needs and circuation trends.
2. Expand community outreach efforts, including partnerships with local organzations, schools, and county departments.
3. Implement updated program tracking and statistical methods to improve accuracy and streamline annual reporting.

Strategic Objectives Supported

Public Services and Community Facilities: Enhance quality of life by offering free and equitable access to educational, cultural, and recreational library services.

Performance Measures

	FY 24 Actual	FY 25 Actual	FY 26 Plan
Visitor Count	39,653	39,004	39,750
In-person program attendance	3,739	4,228	4,450
Circulation of resources to the public	106,017	103,818	105,000

Hardee County Board of County Commissioners
Departmental Budget Documents
Library

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Personnel	205,284	280,908	340,736	59,828
Operating	8,547	13,055	24,330	11,275
Other Uses/Capital	22,775	71,000	91,600	20,600
Total Budgetary Costs	236,606	364,963	456,666	91,703

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Fund	177,055	321,163	412,866	91,703
Department Revenue	59,551	43,800	43,800	-
Total Budgetary Costs	236,606	364,963	456,666	91,703

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Library	4.5	5	5.55	0.55
Total Full-Time Equivalents (FTE)	4.5	5	5.55	0.55

Human Resources & Risk Management



HUMAN RESOURCES

Mission

To provide support to all County Departments, to ensure the Board of County Commissioners' employment practices and benefits are consistent with the goals and objectives of the Hardee County Board of Commissioners. The Human Resources Department ensures the employees of the Hardee County Board of County Commissioners are employed in a fair and safe working environment. In addition, the Human Resources Department assures all disciplinary matters, employment, and other labor issues are properly handled in accordance with the Hardee County Rules and Regulations, Union Contracts, and State and Federal Law. The Human Resources Department is also responsible for the investigation and processing of all insurance claims. I.e.: Worker's Compensation, Automobile, Property, and Liability related claims. Work is performed under the direction of the County Manager.

Function

HR Functions encompass a wide range of responsibilities that support performance management and the overall well-being of our staff. The HR Department provides services such as Benefits Administration, Retirement Information, Workers' Compensation, Family and Medical Leave, Risk Management, Training, and Recruitment/Selection, along with other duties within the department's scope of services.

Accomplishments	Initiatives
*Leadership training and team building exercises. * Updated policy (employee handbook, travel reimbursement policy)	*Currently working on a hiring and recruiting guide tool handbook. *Developing a pay and classification manuel *Implementing new onboarding software

Strategic Objectives Supported

Our HR goal is to create an employee-centric workplace that fosters a culture of respect, trust, and open communication. We aim to ensure that all employees feel comfortable sharing their ideas and opinions, which in turn promotes job satisfaction and helps them feel valued. In addition to this, the HR department is committed to maintaining a safe work environment, with clear policies that protects employees from physical hazards, as well as supporting their mental and emotional state. Our overarching aim is to cultivate a team of dedicated individuals who express gratitude and positively to come to work.

Performance Measures

	FY 24 Actual	FY 25 Actual	FY 26 Plan
# of new hires	8	13	25
training programs implemented	1	1	2
policies updated and implemented	1	1	2

Hardee County Board of County Commissioners
Departmental Budget Documents

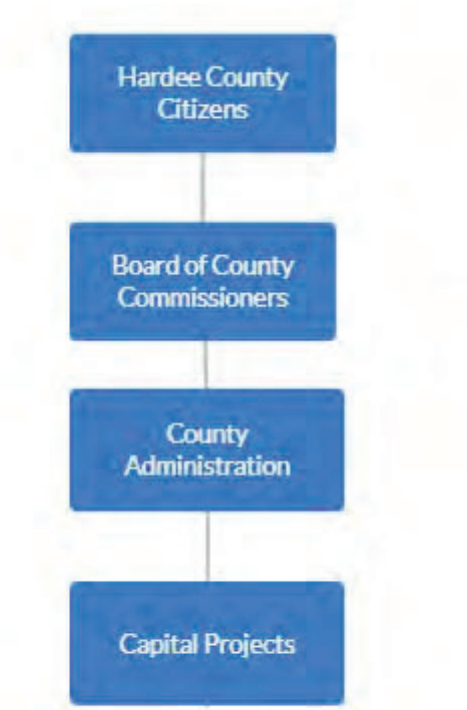
Human Resources

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Personnel	342,363	471,051	486,334	15,283
Operating	44,726	132,392	146,016	13,624
Other Uses/Capital	-	5,000	-	(5,000)
Total Budgetary Costs	387,089	608,443	632,350	23,907

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Fund	387,089	574,741	604,885	30,144
Department Revenue	-	33,702	27,465	(6,237)
Total Budgetary Costs	387,089	608,443	632,350	23,907

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Variance
Human Resources	4	5.15	5.1	-0.05
Total Full-Time Equivalents (FTE)	4	5.15	5.1	-0.05

Capital Projects



Capital Projects and Infrastructure

Mission

The Capital Projects and Infrastructure Department is dedicated to enhancing the quality of life in Hardee County by delivering resilient, sustainable, and strategically planned infrastructure that aligns with the county's adopted strategic plan. We proactively manage the short- and long-term capital infrastructure needs by assisting in developing the yearly update of the county's 5-year capital improvement plan (CIP) including beyond the 5-year horizon. We lead the design, construction, and management of capital improvements that promote economic development, safeguard public safety, and protect our environment.

We prioritize flood mitigation efforts, transportation network enhancements, and the creation of community-centered facilities. Through transparent project management and active community engagement, we strive to ensure that every project reflects the needs and aspirations of Hardee County residents—supporting a stronger, safer, and more connected future.

WE ARE TEAM HARDEE.

Function

Strategic Infrastructure & CIP development

Project Delivery: Design, Construction, and Risk Management

Community Resilience, Safety, and Quality Improvements

Accomplishments	Initiatives
Tracked and managed capital projects from conception to completion	Standardize the use of Smartsheet to manage projects from initiation through closeout
Balancing multiple budgets for approximately $98 million across 40 projects	Improve project coordination and accountability by consolidating project paperwork, data,timelines and financial tracking in one accessible system
Processing over 170 pay applications and invoices Aiding in cash flow for the County, providing information and documentation for over $4.8 million in reimbursement requests	Establish an automated invoice and pay application tracking workflow to improve the routing and processing of invoices, accelerate grant reimbursement submissions, and support timely, accurate payments to consultants and contractors

Strategic Objectives Supported

Promote efficient and transparent use of public funds by delivering capital projects on time and within budget through effective planning, cost management, and project oversight.

Performance Measures

	FY24 Actual	FY 25 Actual	FY 26 Plan
# of Capital Projects completed or actively overseen	N/A	40	40
accuracy rate of submitted pay applications	N/A	100%	100%
% of eligible expenditures successfully reimbursed	N/A	46%	100%


Hardee County
FLORIDA

Capital Improvement Plan

Introduction

Hardee County's Capital Improvement Plan (CIP) serves as the primary tool for strategically planning, prioritizing, and financing the community's major capital asset needs over the next five years.

Capital Improvement Plan Overview

The County's Capital Improvement Plan (CIP) is developed through a structured, collaborative planning and budgeting process that ensures strategic investment in long-term infrastructure needs. The planning cycle begins in the second quarter of the fiscal year, when Administration, the Management and Budget Division, and the Capital Projects Division meet to review priorities, funding capacity, project updates, and emerging needs.

Following these initial discussions, divisions receive CIP workbooks containing detailed instructions and required data elements. Each department is responsible for identifying its capital needs and coordinating closely with the Management and Budget Division and the Capital Projects Division to refine project scopes, schedules, and cost estimates.

Projects are evaluated based on criteria including existing planning policies, funding availability, and strategic alignment with the goals set by the Board. Although an official scoring model is not currently in place to rank the capital projects for inclusion in the budget; Administration and the Budget team prioritize capital needs by assessing whether a project is legally required or mandated, addresses health or safety concerns, preserves existing assets, meets service demands, or affects other stakeholders. They also review the potential impact on the operating budget, cash-flow requirements, overall affordability, revenue projections, and opportunities to leverage grant funding.

After evaluation, the project scope may be revised, divided into phases, deferred, or postponed to a future year. Projects not funded remain in the long-range plan for future consideration. The final CIP is formally adopted by the Board at the Final Budget Hearing in September.

Capital Improvement Plan Costs

Capital project costs include all expenses associated with land acquisition, planning, design, construction, project management, legal services, and any required mitigation. When estimating project costs, divisions also assess operating impacts, including both start-up and recurring expenses. Start-up costs are one-time expenses needed to place the project into service, while recurring costs represent the ongoing annual personnel and operating expenses funded through the operating budget.

Evaluating both capital and operating impacts provides decision makers with a comprehensive understanding of each project's full lifecycle cost and supports the development of a balanced and sustainable operating budget.

Capital Improvement Plan Funding

Federal, State, and Local Grants

The County receives grant funds to support a variety of capital projects.

Fund Balance

Fund balance consists of remaining funds from prior fiscal years that can be used to support future initiatives or financial obligations. These resources may be unrestricted and available for general needs or designated for specific projects or priorities.

Local Option Gas Tax

Five - Cent - The 5-Cent Local Option Fuel Tax, authorized under Florida Statutes 206.41(1)(e) and 336.025, as well as County Ordinances 05-02, 06-02, 15-07, and 25-03, is levied at five cents per gallon on motor fuel. Effective from January 1, 2026, through December 31, 2035, this tax provides a dedicated revenue source that may be used for transportation expenditures supporting the County's capital improvement element, addressing immediate local transportation needs, and advancing transportation projects essential to developing a comprehensive roadway network.

Six - Cent - The 6-Cent Local Option Gas Tax, authorized under Florida Statutes 206.41(1)(e), 206.87(1)(c), and 336.025, as well as County Ordinances 08-12, 08-21, and 18-05, is levied at six cents per gallon on motor fuel. This tax is in effect from January 1, 2019, through December 31, 2028, and provides a dedicated revenue source to support the County's transportation-related needs.

Ninth-Cent - The Ninth-Cent Gas Tax, authorized by Florida Statutes (FS 206.41(1)(d)-(e), 206.87(1)(b)-(c)) and County Ordinance 093-01, generates revenue through a one-cent per gallon tax on motor and diesel fuels, imposed indefinitely. These funds are designated for transportation-related projects and help support the County's road paving, renewal, and bridge improvement initiatives.

Solid Waste Fees

Authorized by County Ordinance 89-09 and County Resolution 01-45, this revenue source is generated through tipping fees imposed on all commercial solid waste and municipal household

waste. These funds support the creation, operation, and closure of landfill cells within the County, ensuring long-term compliance and responsible solid waste management.

Fire Assessments

Fire assessments are collected annually through residential and commercial tax bills. Revenue is used for major purchases, staffing, and updates to fire stations.

Utility Fees

Utility fees established under County Ordinance 04-05 and related resolutions provide a primary revenue source for the Utilities Department. These fees include service charges outlined in the County's customer service agreement, as well as capacity reservation and usage fees authorized by Ordinance 04-05, Section 5, and County Resolution 08-05. Additionally, water connection fees authorized under Ordinance 04-05, Section 2.9, contribute to funding system needs. Collectively, these revenues support emergency repairs, system expansion, modifications, design, and new construction to ensure reliable water and wastewater services throughout the County.

Capital Expenditure Summary (FY25-26)

Fund 001 - General Fund Department	GL#		Description	Expenses
Procurement	001-513-562-0	Building	RF Stock Room Upgrades	$16,000.00
	001-513-564-0	Machinery & Equipment	RF Equipment	$11,000.00
Total Procurement				$27,000.00
ITS	001-516-064-0	Machinery & Equipment	Firewall Replacement EOC Server Room	$10,000.00
	001-516-064-0	Machinery & Equipment	(2) Synology NAS Replacement	$10,000.00
	001-516-064-0	Machinery & Equipment	Server Replacement	$13,000.00
Total Information Technology Systems				$33,000.00
Facilities	001-519-462-0	Building	Civic Center Curtains	$30,000.00
	001-519-462-0	Building	RF Floor Replacement	$17,161.00
	001-519-464-0	Machinery & Equipment	Civic Center Upgraded Stage Lighting	$15,000.00
	001-519-464-0	Machinery & Equipment	Civic Center Commercial Fridge	$15,000.00
	001-519-464-0	Machinery & Equipment	Civic Center Commercial Freezer	$15,000.00
	001-519-464-0	Machinery & Equipment	Civic Center Lift	$15,000.00
	001-519-464-0	Machinery & Equipment	AC Replacements County Wide	$325,000.00
Total Facilities				$432,161.00
Facilities - Detention	001-523-064-0	Machinery & Equipment	AC Replacements	$200,000.00
	001-523-064-0	Machinery & Equipment	Walk-in Cooler	$30,000.00
	001-523-064-0	Machinery & Equipment	RF Equipment	$29,380.00
	001-523-062-0	Building	Floor Painting - Recurring	$10,000.00
Total Facilities - Detention				$269,380.00
Building	001-524-064-0	Buiding	Scanner/printer Lease	$10,000.00
Total Building				$10,000.00
Emergency Management	001-525-162-0	Building	New EOC Buiding	$50,000.00
Total Emergency Management				$50,000.00
Emergency Medical Services	001-526-064-0	Machinery & Equipment	LifePak 15	$150,000.00
	001-526-064-0	Machinery & Equipment	Laryngoscope Replacement	$20,000.00
	001-526-064-0	Machinery & Equipment	RF EMS Signage & Tanker 1 Refurbish	$87,200.00
Total EMS				$257,200.00
Soil	001-537-162-0	Building	Floor Replacement	$10,000.00
	001-537-164-0	Machinery & Equipment	Air Conditioner	$40,000.00
Total Soil				$50,000.00
County Extension	001-537-262-0	Building	Office Updates - paint & new carpet	$10,000.00
	001-537-262-0	Building	Bathroom breezeways - covered seating, walkw	$50,000.00
	001-537-262-0	Building	Window Replacement	$25,000.00
	001-537-263-0	Infrastructure	Exterior Rehab	$20,000.00
	001-537-263-0	Infrastructure	Resurfacing Parking Lot	$50,000.00
	001-537-264-0	Machinery & Equipment	Kitchen upgrades	$10,000.00
Total County Extension				$165,000.00
Marketing	001-552-163-0	Infrastructure	Gateway Signs	$80,000.00
	001-552-141-0	Communications	Catalis 311	$7,000.00
Total Marketing				$87,000.00
Human Services	001-562-062-00	Building - Health Dept.	Roof Repair	$300,000.00
	001-562-064-0	Machinery & Equipment	AC Handler Contract	$250,000.00
Total Human Services				$550,000.00
Library	001-571-062-0	Building	Permanent Children's Programming Area	$10,000.00
	001-571-062-0	Building	Teen Study Area	$10,000.00
	001-571-062-0	Building	Adult Area	$10,000.00
	001-571-064-0	Machinery & Equipment	Updated Circulation Desk	$30,000.00
	001-571-066-0	Library Books	Books & Materials	$31,600.00
Total Library				$91,600.00
Parks & Recreation	001-572-262-0	Building	Magnolia Restrooms	$30,000.00
	001-572-263-0	Infrastructure	Hardee Park - Fence around Soccer field	$40,000.00
	001-572-263-0	Infrastructure	Construction of batting cages/storage building	$45,000.00
	001-572-263-0	Infrastructure	Magnolia Fence	$110,000.00
	001-572-263-0	Infrastructure	RF Hardee Parks Asphalt	$50,000.00
	001-572-263-0	Infrastructure	Hardee Park - Wooden Walkways	$15,000.00

Total Parks & Recreation				$290,000.00
Wildlife Refuge	001-572-363-0	Infrastructure	Otter Enclosure Updates	$5,000.00
	001-572-363-0	Infrastructure	Raccoon Enclosure	$25,000.00
	001-572-367-0	Collectibles	Animals	$15,000.00
Total Wildlife Refuge				$45,000.00
Hardee Lakes	001-572-462-0	Building	Shop replacement	$75,000.00
	001-572-463-0	Infrastructure	Disc Golf Course	$25,000.00
	001-572-463-0	Infrastructure	Road Improvements	$50,000.00
	001-572-463-0	Infrastructure	Wood Walkway Bridges	$10,000.00
	001-572-463-0	Infrastructure	RF RV Sites	$100,000.00
Total Hardee Lakes				$260,000.00
Pioneer Park	001-572-562-0	Building	RF Pool Pavillion Remodel	$12,144.00
	001-572-563-0	Infrastructure	Playground	$100,000.00
	001-572-564-0	Machinery & Equipment	Sound System for Nickerson Ullrich Pavillion	$15,000.00
Total Pioneer Park				$127,144.00
Museum	001-572-662-0	Building	Walls and Flooring Update	$20,000.00
	001-572-663-0	Infrastructure	Fence around Bear & Train	$10,000.00
	001-572-663-0	Infrastructure	RF Museum Remodel	$10,000.00
	001-572-664-0	Machinery & Equipment	Teleprompters	$5,000.00
	001-572-664-0	Machinery & Equipment	Replace Glass Case Tops	$12,000.00
	001-572-664-0	Machinery & Equipment	Signs & Lights for Village	$15,000.00
	001-572-664-0	Machinery & Equipment	Bench Seating for Village	$5,000.00
Total Museum				$77,000.00
Medical Examiner	001-527-062-0	Building	Medical Examiner Building	$250,000.00
Total Medical Examiner				$250,000.00
Total General Fund				**$3,071,485.00**

Fund 102 - Transportation Trust Department	GL#		Description	Expenses
Road and Bridge	102-541-063-0	Infrastructure	Bridge Deficiencies	$ 50,000.00
	102-541-063-0	Infrastructure	Street Light Replacement	$ 50,000.00
	102-541-064-0	Machinery & Equipment	Gradall	$ 640,000.00
	102-541-064-0	Machinery & Equipment	Side Arm Mower	$ 200,000.00
	102-541-064-0	Machinery & Equipment	4 inch Piston Pump	$ 5,000.00
	102-541-064-0	Machinery & Equipment	Plate Compactor	$ 7,500.00
	102-541-064-0	Machinery & Equipment	D3 Dozer	$ 190,000.00
	102-541-064-0	Machinery & Equipment	Traffic Counters	$ 25,000.00
	102-541-064-0	Machinery & Equipment	Roll Forward Generator PO#532443	$ 100,290.00
Total Road and Bridge				$ 1,267,790.00
Fleet Maintenance	102-541-262-0	Building	RF Electric Doors & Flooring	$ 19,000.00
	102-541-264-0	Machinery & Equipment	Shop Welder	$ 7,000.00
	102-541-264-0	Machinery & Equipment	Plasma Cutter	$ 10,000.00
Total Fleet Maintenance				$ 36,000.00
Project Management	102-541-564-0	Machinery & Equipment	Drone	$ 5,000.00
Total Project Management				$ 5,000.00
Transportation Trust - Capital Projects	102-541-363-14	Infrastructure	Center Hill	$ 195,940.00
	102-541-363-33	Infrastructure	Ten Mile Grade Bridge to Marguerite	$ 445,884.00
	102-541-363-34	Infrastructure	Ten Mile Grade Scarborough to Bridge	$ 1,700,000.00
	102-541-363-35	Infrastructure	CR 663: Desoto to CR 665	$ 1,000,000.00
	102-541-363-36	Infrastructure	CR663 Goose pond to SR64	$ 1,500,000.00
	102-541-363-37	Infrastructure	CR663 CR665 to Goose pond	$ 1,300,000.00
	102-541-363-39	Infrastructure	Fish Branch Crewsville Rd S. 1 mile	$ 2,451,861.00
	102-541-363-40	Infrastructure	Old Town Creek Rd SR64 to Polk Line	$ 1,900,000.00
	102-541-363-41	Infrastructure	TT CP MLK Bay to Sally	$ 2,510,449.00
	102-541-363-42	Infrastructure	CIGP Center Hill Bridge	$ 2,152,531.00
	102-541-363-43	Infrastructure	Safe Streets	$ 500,000.00
	102-541-363-44	Infrastructure	NRCS Peace River Stabalization	$ 2,325,296.00
	102-541-363-45	Infrastructure	Griffin Road Bridge	$ 400,000.00
	102-541-363-46	Infrastructure	CR 664: Doc Coil to CR 663	$ 4,659,585.00
Total TT Capital Projects				$ 23,041,546.00

Total Transportation Trust				**$ 24,350,336.00**
Fund 103 - Fine & Forfeiture Department	GL#		Description	Expenses
Courthouse Security	103-711-064-0	Machinery & Equipment	X-ray Machine	$ 22,000.00
Total Courthouse Security				$ 22,000.00
Facilities - Courthouse	103-712-062-0	Building	Courtroom B Floor Replacement	$ 25,000.00
	103-712-062-0	Building	Security Door Lock System	$ 50,000.00
	103-712-062-0	Building	Railing Replacement	$ 15,000.00
	103-712-062-0	Building	Facility Upgrades	$ 50,000.00
	103-712-062-0	Building	Carpet in Clerk of Courts Office	$ 25,000.00
	103-712-064-0	Machinery & Equipment	RF Courthouse AC Units	$ 52,888.00
	103-712-064-0	Machinery & Equipment	AC Replacements	$ 50,000.00
Total Facilities - Courthouse				$ 267,888.00
Court System - ITS (State Attorney)	103-713-164-00	Machinery & Equipment	not specified	$ 10,000.00
Court System - ITS (Public Defender)	103-713-262-00	Building	not specified	$ 7,947.00
Court System - ITS (Circuit/County Court)	103-713-464-00	Machinery & Equipment	not specified	$ 20,500.00
Total Court System ITS				$ 38,447.00
Probation	103-733-162-0	Building	Probation Remodel	$ 15,000.00
Total Probation				$ 15,000.00
Total Fines & Forefeiture				**$ 343,335.00**
Fund 107- Fire Control Department	GL#		Description	Expenses
Fire Control	107-522-031-0	Professional Services	Fire Assessment Fee Study	$ 25,000.00
	107-522-064-0	Machinery & Equipment	Engine 3 Pump overhaul	$ 25,000.00
	107-522-064-03	Machinery & Equipment	FC - LA Pumper Fire Engine	$ 1,000,000.00
	107-522-064-04	Machinery & Equipment	State Fire Marshal Grant Tanker Truck	$ 950,000.00
	107-522-064-05	Machinery & Equipment	Leg App Brush Truck	$ 400,000.00
	107-522-062-06	Building	State Fire Marshal Grant Station 1	$ 7,221,068.00
Total Fire Control				**$ 9,621,068.00**
Fund 112 - Tourist Development Department	GL#		Description	Expenses
Tourist Development	112-559-063-00	Infrastructure	Gateway Signs	$ 80,000.00
Total Tourist Development				**$ 80,000.00**
Fund 135 - Grants Department	GL#		Description	Expenses
Grants	135-525-062-00	Building	New EOC Facility	$ 9,008,901.00
	135-521-264-0	Machinery & Equipment	HMGP- Sheriff Office Generator	$ 669,729.00
	135-524-164-0	Machinery & Equipment	HMGP- Building Dept Generator	$ 99,226.00
	135-535-164-0	Machinery & Equipment	HMGP- SFSC Lift Station Generator	$ 77,139.00
	135-535-164-1	Machinery & Equipment	HMGP- Vandolah Lift Station Generator	$ 94,100.00
	135-535-164-12	Machinery & Equipment	HMGP - WH Lift Station Generator	$ 83,506.00
	135-522-164-13	Machinery & Equipment	HMGP - Fire Station #1 Generator	$ 80,278.00
	135-572-063-03	Infrastructure	DEO RIF Pioneer Park W/WW Expansion	$ 150,000.00
	135-521-331-00	Professional Services	SO New Building design	$ 600,000.00
	135-521-362-00	Building	SO New Building	$ 12,968,749.00
	135-521-462-00	Building	SO New Detention Facility	$ 25,000,000.00
	135-519-162-00	Building	Leg App Multi-Government Facility	$ 20,000,000.00
	135-572-063-07	Infrastructure	Leg App Pioneer Park	$ 4,000,000.00
	135-539-062-01	Building	Courthouse Annex Renovation	$ 850,000.00
	135-572-063-06	Infrastructure	Fl Commerce PP Infrastructure	$ 1,000,000.00
	135-572-063-02	Infrastructure	Hardee Parks Infrastructure -HL fishing pier, canoe rental launch PP - new bathhouse, renovate existing	$ 600,000.00
	135-572-063-05	Infrastructure	Hardee Parks Wi-Fi	$ 125,000.00
	135-552-063-00	Infrastructure	EDA Hardee Parks - Gateway Signs (2)	$ 160,000.00

Total Grants				**$**	**75,566,628.00**
Fund 401 - Vandolah Utilities					
Department	GL#		Description	Expenses	
Vandolah	401-535-063-0	Infrastructure	Tank Coatings	$	150,000.00
Total Vandolah				**$**	**150,000.00**
Fund 402- Wauchula Hills Utilities					
Department	GL#		Description	Expenses	
Wauchula Hills Water	402-533-163-0	Infrastructure	1/2 BioSolids Treatment Plant	$	125,000.00
	402-533-164-0	Machinery & Equipment	1/2 Truck w/ crane	$	85,000.00
	402-533-164-0	Machinery & Equipment	1/2 Spare Motor	$	6,000.00
	402-533-164-0	Machinery & Equipment	1/2 Kamstrup Smart Water Meters	$	125,000.00
Total Wauchula Hills Water				$	341,000.00
Wauchula Hills Waste Water	402-535-163-0	Infrastructure	1/2 Biosolids Treatment Plant	$	125,000.00
	402-535-164-0	Machinery & Equipment	1/2 Truck w/Crane & Reg. Truck	$	85,000.00
	402-535-164-0	Machinery & Equipment	1/2 Spare Motor	$	6,000.00
	402-535-164-0	Machinery & Equipment	1/2 Kamstrup Smart Water Meters	$	125,000.00
Total Wauchula Hills Waste Water				$	341,000.00
Wauchula Hills Water Capital	402-533-263-09	Infrastructure	EDA Ph 5&6	$	172,619.00
	402-533-263-10	Infrastructure	State AP7	$	380,270.00
	402-533-263-11	Infrastructure	EDA P7	$	290,881.00
	402-533-263-15	Infrastructure	St AP Ph 8	$	992,400.00
	402-533-268-05	Infrastructure	IDA Utilitiy Master Plan	$	850,000.00
Total Wauchula Hills Water Capital				$	2,686,170.00
Wauchula Hills Waste Water Capital	402-535-263-10	Infrastructure	St AP 7	$	4,157,183.00
	402-535-263-11	Infrastructure	EDA P 7	$	872,641.00
	402-535-263-15	Infrastructure	St AP 8	$	2,015,022.00
Total Wauchula Hills WW Capital				$	7,044,846.00
Total Wauchula Hils				**$**	**10,413,016.00**
Fund 403 - Solid Waste					
Department	GL#		Description	Expenses	
Solid Waste Landfill	403-534-064-0	Machinery & Equipment	Tanker	$	140,000.00
	403-534-064-0	Machinery & Equipment	Loader	$	365,000.00
	403-534-064-0	Machinery & Equipment	Rubber Tracked Skid Steer w/ Forks	$	100,000.00
	403-534-064-0	Machinery & Equipment	18Kw Outdoor Generator	$	5,000.00
Total Solid Waste Landfill				**$**	**610,000.00**
Total Capital Outlay				**$**	**124,205,868.00**


Hardee County
FLORIDA

Capital Improvement Plan Highlights

Public Safety

Emergency Management Operations Center

This project funds the construction of a new Emergency Operations Center to replace the current outdated facility and bring Hardee County into full compliance with state requirements. Designed to withstand Category 5 hurricane winds, the EOC will provide a secure location for emergency operations, enable independent management of grey skies activations, and support Emergency Support Functions to protect life and safety during severe weather events. The projected completion date is December 2026.



Fire Station 1

This project replaces the 24-year-old, 10,008-square-foot Fire Station Number 1, which is not rated for hurricane-force conditions and places first responders at risk. The new facility will enhance safety, resilience, and operational reliability while supporting the department's long-term strategic goals. It will improve emergency response capacity, expand advanced training for EMTs and paramedics, and provide space for fire prevention and community safety education--strengthening service to Hardee County residents.



Hardee County Sheriff's Office

Hardee County is developing a new hardened Sheriff's Office Administrative Building to replace the 30-year-old, flood-prone facility that does not meet current building or hurricane-resiliency codes. The new building, located on recently acquired parcels along U.S. Highway 17, will offer greater public visibility and accessibility. Project activities include architectural and engineering selections, conceptual design, and an upcoming RFQ for a Construction Manager at Risk. The project is funded by a $10.5 million appropriation from the Florida Department of Law Enforcement.



Utilities

Pioneer Park

The Board has expanded camping amenities by installing new water and sewer infrastructure, including a gravity sewer, pump station, and force main. These improvements provide connectivity to existing facilities and support future development and expansion plans for the park, ensuring reliable water and sewer services for visitors.



Phase 8 Regional Expansion

The Wauchula Hills Phase 8 Improvements Project continues the long-term expansion of the County's water and wastewater system, addressing nitrate contamination affecting 400–600 homes. Building on over $13 million in prior state and federal funding that completed Phases 1–7, Phase 8 provides design, permitting, project management, and construction of plant support facilities to extend potable water and wastewater services to affected residences, restore project-impacted rights-of-way, remove approximately 40 homes from septic systems, and convert well water supplies to safe, reliable central potable water service.



Kamstrup Smart Water Meters

In FY26 the County is investing in Kamstrup Smart Water Meters to enhance the efficiency and accuracy of water usage measurement. These advanced meters provide real-time data, improve leak detection, support better demand management, and enable more responsive customer service, strengthening the overall reliability and sustainability of the County's water system.



Parks and Recreation

The Board is implementing engineer-designed plans for architectural and site development to enhance park restroom facilities. This includes construction of a four-stall ADA-compliant bathhouse with ADA-compliant parking and full utility connections, replacement of one existing restroom with a fully functional ADA-compliant facility, and renovation of two additional restrooms to meet current building codes, including ADA accommodations and updated utility standards.



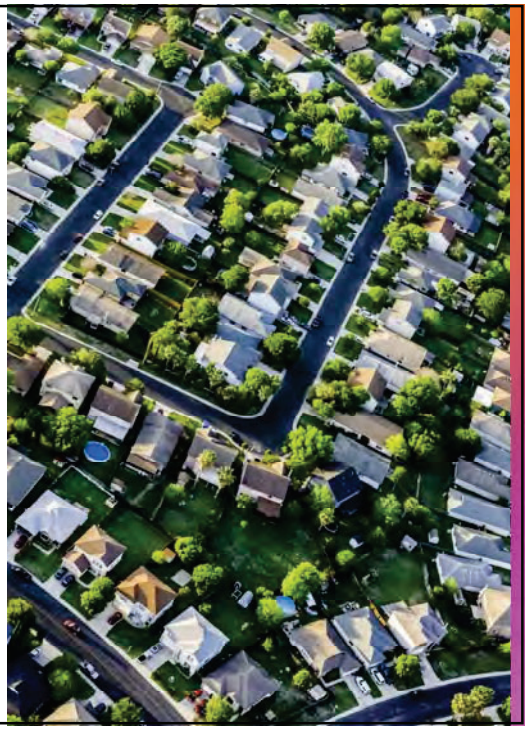
Wi-Fi Expansion

About 36% of the project budget has been expensed, with key components of the Countywide Parks Wi-Fi Infrastructure initiative underway. Access point poles and conduit have been installed in Pioneer Park, fiber installation has begun, and the transformer for RV sites is complete. Additional fiber for Hardee Lakes has been ordered, and access point pole installation there will begin next quarter. This project expands reliable Wi-Fi across county-owned parks to support economic development, connectivity, and community resilience.



Utilities- Infrastructure

- **Utilities Masterplan**
  - Negotiations with top-ranked Engineering firm – planning starting soon
- **Phase 7 – Utilities Expansion**
  - Shovel Ready, awarded $3.385 million for construction on 4/11/25
  - Initiating grant agreement with FDEP Water Quality Improvements grant program
- **Phase 8 – Utilities Expansion**
  - Construction underway
- **Torrey Oaks Preserve – Utilities Expansion**
  - Completed with cost saving of over $25,000
- **Pioneer Park Utilities Infrastructure**
  - Rural Infrastructure Fund $225,000



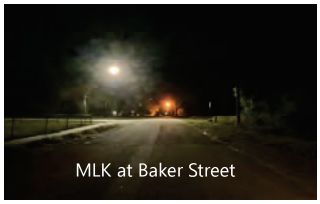
Solar Powered Street Lights- Pilot Program

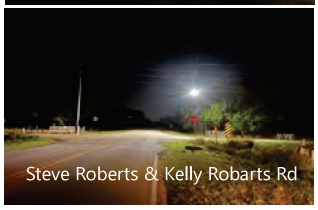
- 6 Solar Powered Street Lights were installed at the locations below
- New Pilot Program to improve safety & crashes
- Partnered with FDOT on the safety improvements at SR 64 and CR 663 int.
- Crash data study was obtained from Signal4 Analytics
- **County & City of Wauchula Public Works Departments working together**

SAVING LIVES
AS
TEAM HARDEE


MLK at Hyde Street


MLK at Fairfax Drive


MLK at Baker Street


Steve Roberts & Kelly Robarts Rd


Steve Roberts & Merle Langford Rd


SR 64 & CR 663 Intersection

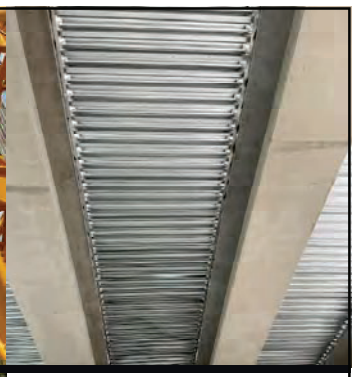




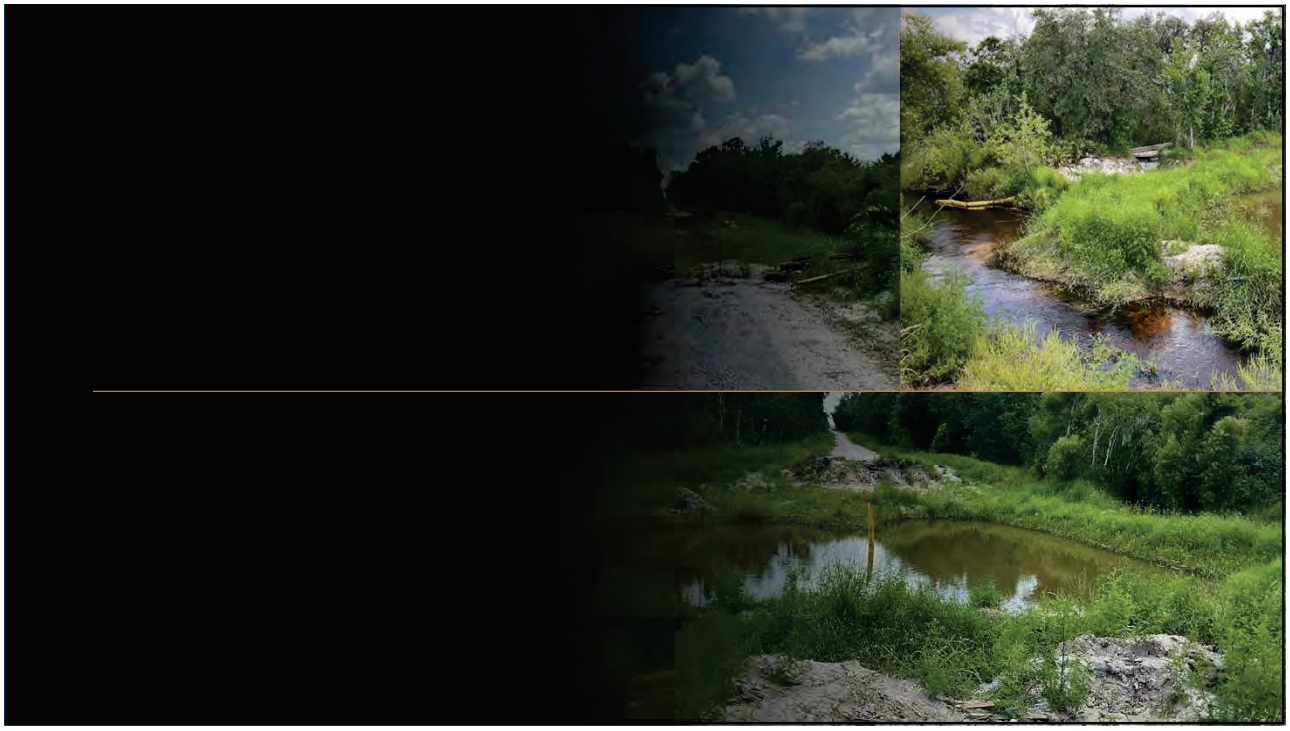


County Road 664 Over Little Payne Creek Bridge Replacement



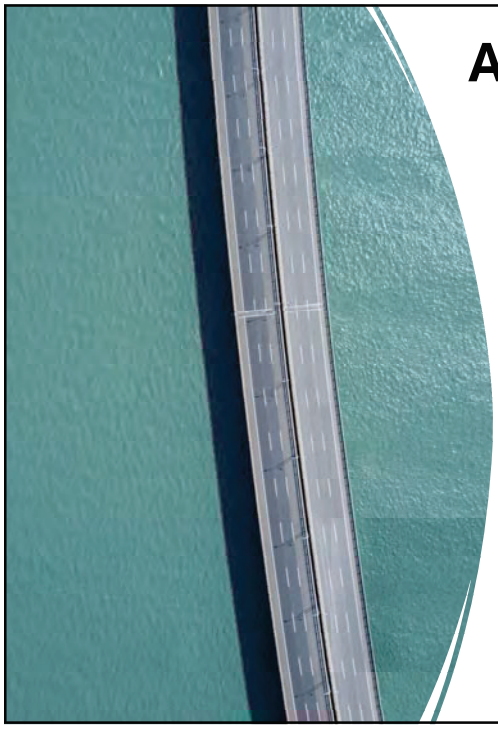


$2.8 Million Project-
Date of Completion-
December 18th 2025









Airport Road Bridge Repairs

Scope of Work
A. Clean and Prepare the Joint Surfaces
B. Install Polymer Nosing at the Large Separation Between Culvert Segments
C. Seal Remaining Joints with Flexible Joint Sealant
D. Grouting Behind Separated Joints
E. Concrete Patching for Small Cracks and Surface Defects
F. Maintenance of Traffic and Sediment and Erosion Control

- Will be advertised as an Invitation to Bid (low-bid project)

-Potential project cost will not exceed $100K

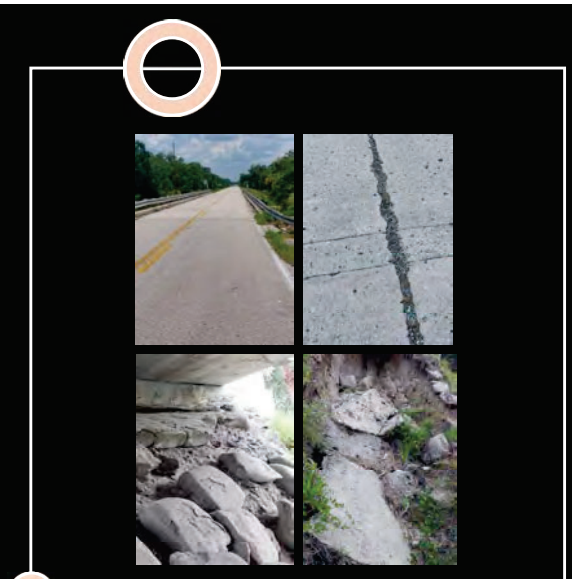
-Source of funding: FEMA Loan

-Submitted as a late (Damage Inventory) DI list under Hurricane Milton for FEMA PA Reimbursement along with the **Sweetwater Bridges** proposed soil stabilization work and the completed soil stabilization work at **Heard Bridge Road/CR 664B Bridge**.

Dansby Road Bridge Repair

- Maintenance Repairs- (In House)
- The scope mainly involves replacement of bridge wooden deck boards
- **Long Term Plan**: Apply for bridge replacement under the FHWA's Bridge Investment Plan (BIP) Program along with **Griffin Road Bridge**, **Hendry Road Bridge,** and **FishBranch Bridge**.





Repairs of Bridges Damaged by Hurricane Ian (advertised under one ITB)

Base Bid Amount $437,212.83 (Bid Opening Date is April 22, 2025)

1. Locklar Road Over Charlie Creek
2. Hendry Road over Gum Swamp
3. Kelly Roberts Road over Buckhorn Creek
4. Dansby Road over Troublesome Creek
5. Fussell Road over Barr Branch
6. Murphy Road over Oak Creek
7. Sweetwater Road over Charley Creek
8. Sweetwater Road over Charlie Creek Overflow

-Will be presented to the Board in the June 19th Board Meeting recommending approval to award to the lowest responsive bidder.

These uncompleted projects need to be completed by the end of the year. Working with FEMA for a potential extension.

FY26-30 CIP – Operational Impacts

Anticipated Operational Impacts

As the County undertakes larger, capital-intensive projects, ongoing costs for maintenance, utilities, and staffing are an important consideration. Planning for upkeep protects investments, maintains smooth service delivery, and ensures infrastructure meets both County objectives and community needs. These projects are not expected to significantly increase operating costs.

To support fiscal responsibility, the Board established a Capital Replacement Fund in FY25 with an initial investment of $250,000, followed by $150,000 in FY26. Interest earned on the fund helps build resources for future repair and replacement needs, reducing the risk of unexpected financial burdens and stabilizing long-term budgeting.

With multiple large, grant-funded projects occurring simultaneously, careful cash flow management is critical. The County's Cash Flow Task Force monitors daily fund activity and provides recommendations to ensure project obligations are met without disrupting operations. This proactive oversight maintains financial stability, supports timely project execution, and reinforces the County's commitment to responsible fiscal management.

Public Safety

The construction of a new Emergency Operations Center and Fire Station will enhance the safety and effectiveness of first responders by providing modern facilities for emergency response, training, and coordination. While updated operational procedures may be required, the ongoing impact on day-to-day operations is expected to be minimal

Utilities & Solid Waste

The new water and sewer infrastructure—including gravity sewers, pump stations, and force mains—will extend service to additional parks and residential areas, enhancing system reliability and reducing the need for emergency repairs. The installation of smart water meters will support early issue detection, improved monitoring, and more efficient system management. While ongoing maintenance, monitoring, and regulatory compliance will still be required, the Utilities Department does not anticipate a significant increase in operating expenses from these projects. In addition, machinery replacements planned this year are expected to reduce repair and maintenance costs by replacing aged equipment that has accumulated over $125,000 in lifetime maintenance expenses. No additional staff will be required to operate or maintain these improvements.

Parks and Recreation

As the parks are expanded and improved—with upgraded bathhouses, playgrounds, and camping areas—the County can expect increased maintenance and utility costs. The new facilities will also require more regular upkeep to support growing visitor numbers and expanded recreational programs. Initially, staffing needs will be minimal due to the focus on passive recreation, but additional staff and maintenance costs may be incurred over time as usage increases to ensure services are maintained effectively.

Transportation Trust

Most of the County's planned transportation projects—including road paving, renewal and replacement, and bridge improvements—are grant-funded and are not expected to significantly increase operating costs. These projects are anticipated to enhance service reliability, reduce future maintenance needs, and improve roadway safety. To support these projects, the County will acquire essential machinery and equipment in FY26, including a Gradall and a Side Arm Mower, replacing aging units that have incurred over $125,000 in maintenance costs during their service life. These replacements are projected to lower annual maintenance expenses by approximately $15,000. No additional staff are required, and ongoing maintenance will continue under existing operations.

Hardee County BOCC

Five-Year

Capital Improvement Plan

Fiscal Year 2026 – 2030

Hardee County

FLORIDA

Introduction

Honorable Chairman and Commissioners,

I am pleased to transmit the Hardee County Board of County Commissioners' five-year Capital Improvement Plan (CIP) for Fiscal Years 2026–2030.

A CIP is a financial planning tool used by local governments to anticipate and communicate significant expenditures necessary to ensure the safe, smooth, and continuous operation of public services. Without this type of planning, funding for renewal, replacement, and expansion projects would be reactive and more costly, rather than proactive and strategic.

If approved, the first year of this plan will be funded in the FY 2026 budget. The remaining four years are for planning purposes only and will be updated annually. Developing a five-year capital plan provides several key advantages:

1. Stabilizing the tax rate and avoiding unnecessary fluctuations,
2. Continually updating cost and revenue assumptions,
3. Reevaluating priorities annually,
4. Allowing sufficient time to plan and coordinate construction projects,
5. Providing time to explore alternative financing options,
6. Allowing for acquisition of land and right-of-way when needed,
7. Encouraging public awareness and input, and
8. Reducing reactionary decisions with potentially significant economic impacts.

In preparing this CIP, County administration and staff consider funding availability, adopted strategic plans, condition of capital infrastructure and equipment, and anticipated future expansion needs. The County includes in its CIP all items costing at least $1,500 with a useful life of two years or more; all other expenditures are included in the operating budget.

Revenues

The Capital Improvement Plan is funded through a variety of revenue sources to ensure the County can strategically address its infrastructure and equipment needs. The total proposed revenue for FY 2026–2030 is $180,809,931, with $115,368,431 projected for FY 2026 to support the first year of the CIP. The following section provides an overview of the revenue sources and methods used to finance these projects over the five-year planning period.

General Fund Revenue

General fund revenue, which includes ad valorem taxes (property taxes), fees, charges, and other resources, is often used on a "pay-as-you-go" basis to fund capital projects. This approach allows projects to be completed without incurring borrowing costs. While it provides financial flexibility and reduces interest expenses, pay-as-you-go financing has limitations: it may not fully account for future inflation, may require a higher millage rate to adequately fund capital needs, and some residents may contribute to improvements without directly benefiting if they relocate before project completion.

Bonds (Debt Service)

Borrowing, or "pay-as-you-use" financing, is a common method for funding capital improvements and allows citizens to benefit from assets as they are paid for over time. The advantages of this approach include:

- Citizens can enjoy the benefits of the capital asset as they pay for it and will not pay for assets from which they do not benefit if they move away.
- Consistent payments for the asset over time.
- The ability to create a separate ad valorem levy to cover debt service without impacting the general fund millage rate.
- The option to issue revenue bonds for enterprise capital projects, such as utilities, that do not affect the millage rate.

The primary drawback is the additional cost of borrowing, though this can be mitigated when interest rates are relatively low. Similar to how families and businesses finance homes or equipment, this method allows local governments to invest in critical infrastructure while spreading the cost over the useful life of the asset.

Grants and Aid

Grants provide one-time funding for capital projects and help reduce the local tax burden. Sources include FEMA, HUD, the Florida Legislature, foundations, and others. While grants reduce local costs, they increase reporting and administrative requirements.

Transfers from Other Funds

These transfers generally come from enterprise funds, such as utilities, which fund their own capital improvements from user fees.

Expenditures

The proposed total expenditures for FY 2026–2030 are $180,809,931, with FY 2026 expenditures totaling $115,368,431. Projects are organized by department, including

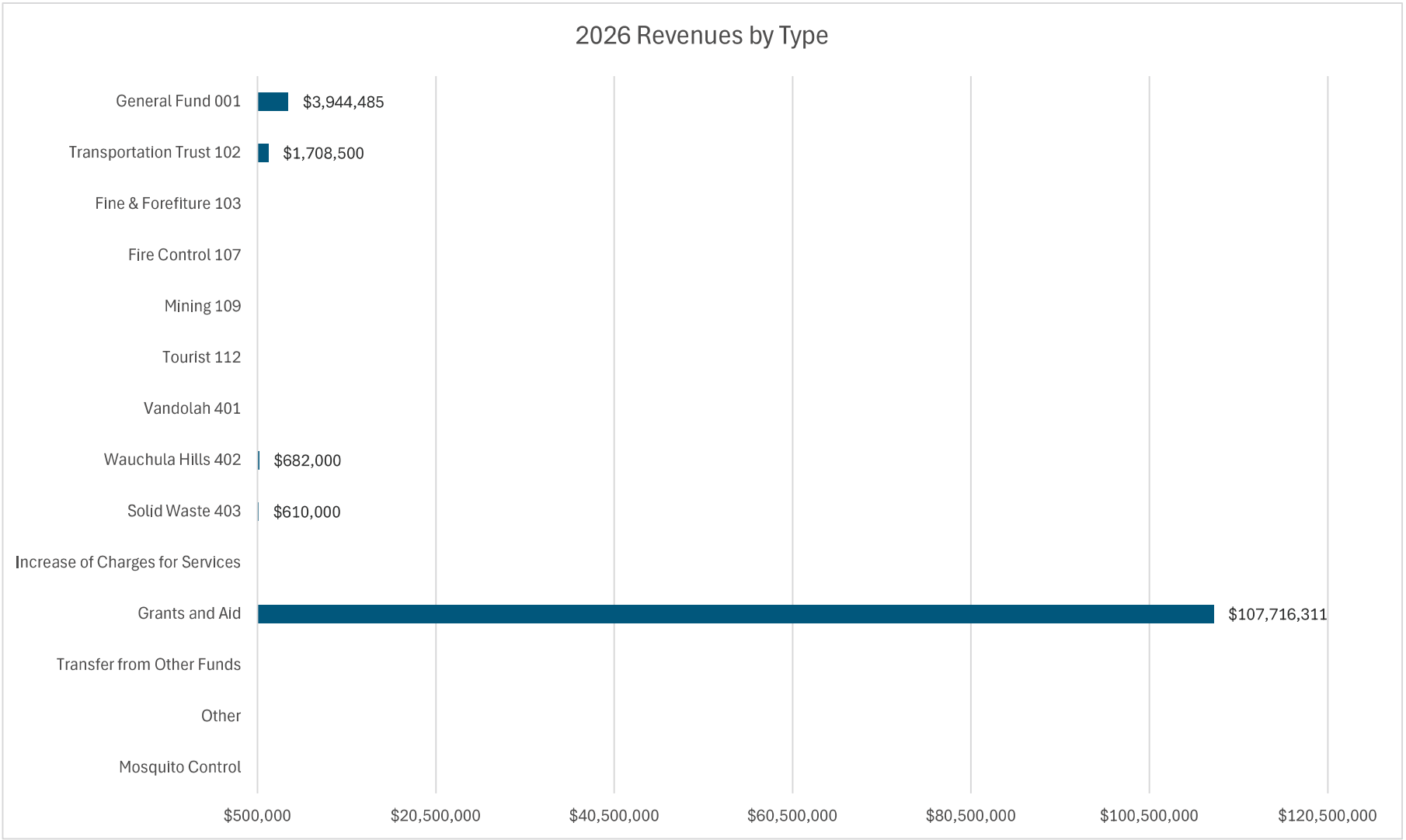
Public Works, General Services, Administration Services, Public Safety, Community Development, Utilities & Solid Waste, Marketing & Tourism, Parks & Recreation, Human Resources, and Capital Projects. Project evaluation considers usage, prior commitments, facility condition, and cost versus benefit. Priorities are assigned based on current conditions and projected needs and may be updated as circumstances change.

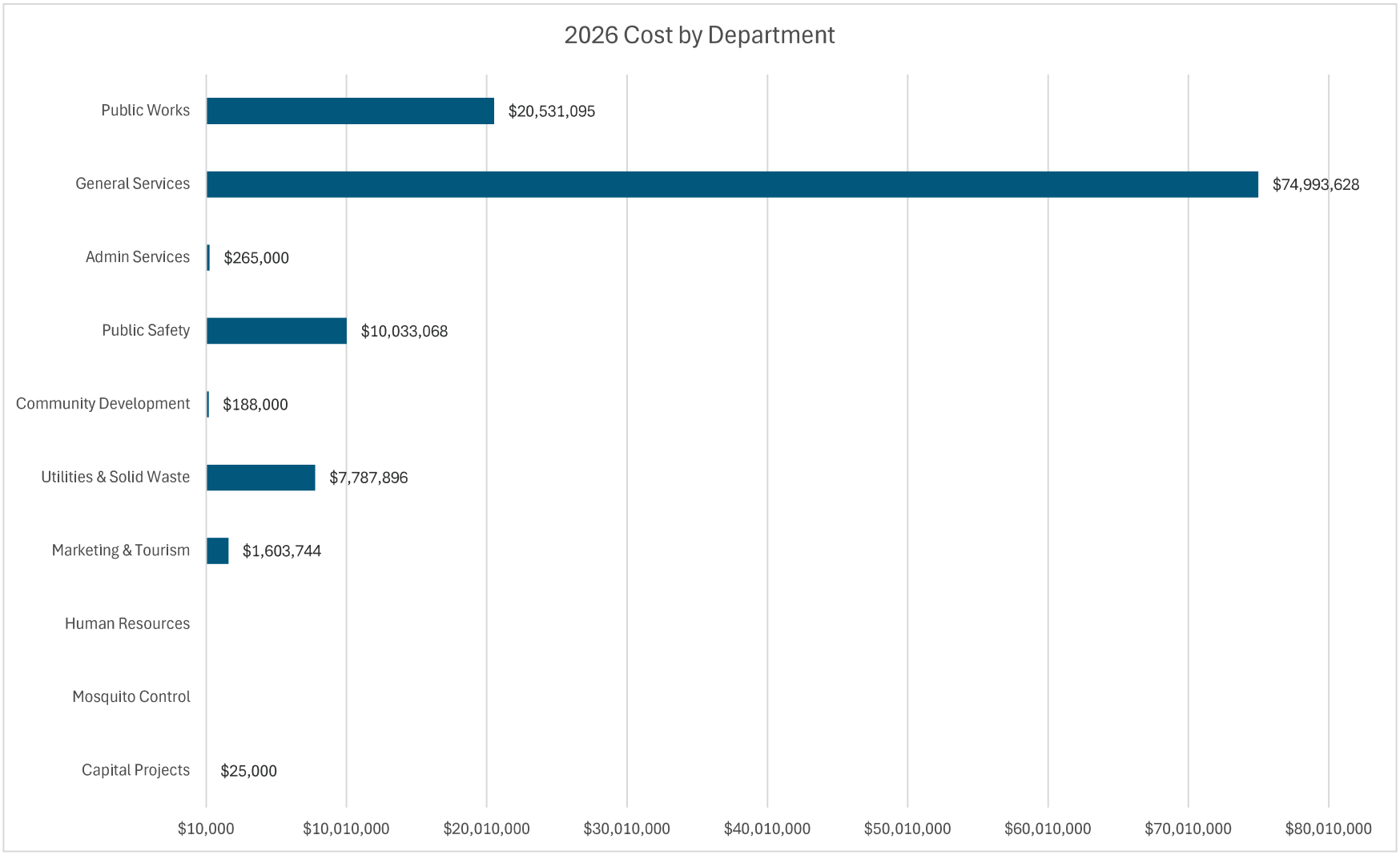
This CIP includes both summary information and detailed project-level information for each department, describing project purpose, proposed costs, and potential impact on operating funds. While some projects may reduce costs and others may increase them, all are necessary to protect critical infrastructure and maintain services that support businesses and residents.

Maintaining infrastructure and assets such as clean drinking water, sanitary sewer systems, well-maintained roads and sidewalks, and functioning fire equipment is essential to keeping residents and businesses in the County. These investments ensure that Hardee County continues to provide a high quality of life while supporting sustainable growth.

I appreciate the support of the Board and staff in providing the resources necessary to deliver exceptional services to Hardee County. I look forward to our continued partnership as we work to strengthen our community, enhance resilience, and provide infrastructure and services that meet the needs of residents and businesses for decades to come.

Douglas Baber, Assistant County Manager


2026 Revenues by Type
General Fund 001
$3,944,485
Transportation Trust 102
$1,708,500
Fine & Forefiture 103
Fire Control 107
Mining 109
Tourist 112
Vandolah 401
Wauchula Hills 402
$682,000
Solid Waste 403
$610,000
Increase of Charges for Services
Grants and Aid
$107,716,311
Transfer from Other Funds
Other
Mosquito Control
$500,000
$20,500,000
$40,500,000
$60,500,000
$80,500,000
$100,500,000
$120,500,000


2026 Cost by Department
Public Works
$20,531,095
General Services
$74,993,628
Admin Services
$265,000
Public Safety
$10,033,068
Community Development
$188,000
Utilities & Solid Waste
$7,787,896
Marketing & Tourism
$1,603,744
Human Resources
Mosquito Control
Capital Projects
$25,000
$10,000
$10,010,000
$20,010,000
$30,010,000
$40,010,000
$50,010,000
$60,010,000
$70,010,000
$80,010,000

Capital Summary

Revenues by Department

Fiscal Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Public Works	$ 20,531,095	$ 12,813,000	$ 4,060,000	$ 2,597,000	$ 1,480,000	**$ 41,481,095**
General Services	$ 74,993,628	$ 90,000	$ -	$ -	$ 45,000	**$ 75,128,628**
Admin Services	$ 265,000	$ 302,500	$ 65,000	$ 100,000	$ 65,000	**$ 797,500**
Public Safety	$ 10,033,068	$ 1,275,000	$ 566,000	$ 50,000	$ 110,000	**$ 12,034,068**
Community Development	$ 188,000	$ 155,000	$ 70,000	$ 60,000	$ 10,000	**$ 483,000**
Utilities & Solid Waste	$ 7,787,896	$ 9,847,000	$ 4,970,000	$ 11,620,000	$ 160,000	**$ 34,384,896**
Marketing & Tourism	$ 1,603,744	$ 5,243,500	$ 3,385,000	$ 4,193,000	$ 1,620,000	**$ 16,045,244**
Human Resources	$ -	$ 127,000	$ 47,000	$ 47,000	$ 25,000	**$ 246,000**
Mosquito Control	$ -	$ -	$ -	$ -	$ -	**$ -**
Capital Projects	$ 25,000	$ 133,000	$ 20,500	$ 20,500	$ 70,500	**$ 269,500**
Total	**$ 115,427,431**	**$ 29,986,000**	**$ 13,183,500**	**$ 18,687,500**	**$ 3,585,500**	**$ 180,869,931**
Total minus Grants	**$ 7,711,120**	**$ 28,553,400**	**$ 13,183,500**	**$ 18,687,500**	**$ 3,585,500**	**$ 71,721,020**

Revenues by Type

Fiscal Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
General Fund 001	$ 3,944,485	$ 12,268,205	$ 5,580,000	$ 5,662,000	$ 2,195,000	**$ 29,649,690**
Transportation Trust 102	$ 1,708,500	$ 4,961,000	$ 2,068,500	$ 1,405,500	$ 1,165,500	**$ 11,309,000**
Fine & Forefiture 103	$ 378,335	$ 1,035,400	$ -	$ -	$ -	**$ 1,413,735**
Fire Control 107	$ 157,800	$ 934,295	$ 500,000	$ -	$ -	**$ 1,592,095**
Mining 109	$ -	$ 7,500	$ 65,000	$ -	$ 65,000	**$ 137,500**
Tourist 112	$ 80,000	$ -	$ -	$ -	$ -	**$ 80,000**
Vandolah 401	$ 150,000	$ 300,000	$ -	$ -	$ -	**$ 450,000**
Wauchula Hills 402	$ 682,000	$ 4,912,000	$ 3,600,000	$ 1,570,000	$ 160,000	**$ 10,924,000**
Solid Waste 403	$ 610,000	$ 4,135,000	$ 1,370,000	$ 10,050,000	$ -	**$ 16,165,000**
Increase of Charges for Services	$ -	$ -	$ -	$ -	$ -	**$ -**
Grants and Aid	$ 107,716,311	$ 1,432,600	$ -	$ -	$ -	**$ 109,148,911**
Transfer from Other Funds	$ -	$ -	$ -	$ -	$ -	**$ -**
Other	$ -	$ -	$ -	$ -	$ -	**$ -**
Mosquito Control	$ -	$ -	$ -	$ -	$ -	**$ -**
Total with Grants	**$ 115,427,431**	**$ 29,986,000**	**$ 13,183,500**	**$ 18,687,500**	**$ 3,585,500**	**$ 180,869,931**
Total minus Grants	**$ 7,711,120**	**$ 28,553,400**	**$ 13,183,500**	**$ 18,687,500**	**$ 3,585,500**	**$ 71,721,020**

Expenditures

Fiscal Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Professional Services	$ 185,000	$ 3,070,000	$ 1,625,000	$ 1,015,000	$ 15,000	**$ 5,910,000**
Operating	$ -	$ 555,500	$ 55,500	$ 55,500	$ 55,500	**$ 722,000**
Building	$ 66,734,978	$ 3,965,500	$ 290,000	$ 160,000	$ 160,000	**$ 71,310,478**
Infrastructure	$ 34,343,764	$ 10,912,000	$ 7,217,000	$ 6,137,000	$ 2,360,000	**$ 60,969,764**
Machinery and Equipment	$ 6,667,215	$ 11,463,000	$ 3,976,000	$ 1,300,000	$ 995,000	**$ 24,401,215**
Other	$ 7,496,474	$ 20,000	$ 20,000	$ 10,020,000	$ -	**$ 17,556,474**
Total with Grants	**$ 115,427,431**	**$ 29,986,000**	**$ 13,183,500**	**$ 18,687,500**	**$ 3,585,500**	**$ 180,869,931**
Total minus Grants	**$ 7,711,120**	**$ 28,553,400**	**$ 13,183,500**	**$ 18,687,500**	**$ 3,585,500**	**$ 71,721,020**

Admin Services Summary

Revenues

Fiscal Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
General Fund Revenue	$ 265,000	$ 295,000	$ -	$ 100,000	$ -	**$ 660,000**
Transportation Trust Fund 102	$ -	$ -	$ -	$ -	$ -	**$ -**
Fine & Forfeiture Fund 103	$ -	$ -	$ -	$ -	$ -	**$ -**
Fire Control Fund 107	$ -	$ -	$ -	$ -	$ -	**$ -**
Mining Fund 109	$ -	$ 7,500	$ 65,000	$ -	$ 65,000	**$ 137,500**
Vandolah Fund 401	$ -	$ -	$ -	$ -	$ -	**$ -**
Wauchula Hills Fund 402	$ -	$ -	$ -	$ -	$ -	**$ -**
Solid Waste Fund 403	$ -	$ -	$ -	$ -	$ -	**$ -**
Increase of Charges for Services	$ -	$ -	$ -	$ -	$ -	**$ -**
Grants and Aid	$ -	$ -	$ -	$ -	$ -	**$ -**
Transfer from Other Funds	$ -	$ -	$ -	$ -	$ -	**$ -**
Other	$ -	$ -	$ -	$ -	$ -	**$ -**
Total	**$ 265,000**	**$ 302,500**	**$ 65,000**	**$ 100,000**	**$ 65,000**	**$ 797,500**

Expenditures

Fiscal Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Professional Services	$ -	$ 25,000	$ -	$ -	$ -	**$ 25,000**
Operating	$ -	$ -	$ -	$ -	$ -	**$ -**
Building	$ 85,000	$ 55,000	$ -	$ -	$ -	**$ 140,000**
Infrastructure	$ 80,000	$ 150,000	$ -	$ 100,000	$ -	**$ 330,000**
Machinery and Equipment	$ 100,000	$ 72,500	$ 65,000	$ -	$ 65,000	**$ 302,500**
Other	$ -	$ -	$ -	$ -	$ -	**$ -**
Total	**$ 265,000**	**$ 302,500**	**$ 65,000**	**$ 100,000**	**$ 65,000**	**$ 797,500**

Community Development Summary

Revenues

Fiscal Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
General Fund Revenue	$ 188,000	$ 155,000	$ 70,000	$ 60,000	$ 10,000	**$ 483,000**
Transportation Trust Fund 102	$ -	$ -	$ -	$ -	$ -	**$ -**
Fine & Forfeiture Fund 103	$ -	$ -	$ -	$ -	$ -	**$ -**
Fire Control Fund 107	$ -	$ -	$ -	$ -	$ -	**$ -**
Mining Fund 109	$ -	$ -	$ -	$ -	$ -	**$ -**
Vandolah Fund 401	$ -	$ -	$ -	$ -	$ -	**$ -**
Wauchula Hills Fund 402	$ -	$ -	$ -	$ -	$ -	**$ -**
Solid Waste Fund 403	$ -	$ -	$ -	$ -	$ -	**$ -**
Increase of Charges for Services	$ -	$ -	$ -	$ -	$ -	**$ -**
Grants and Aid	$ -	$ -	$ -	$ -	$ -	**$ -**
Transfer from Other Funds	$ -	$ -	$ -	$ -	$ -	**$ -**
Other	$ -	$ -	$ -	$ -	$ -	**$ -**
Total	**$ 188,000**	**$ 155,000**	**$ 70,000**	**$ 60,000**	**$ 10,000**	**$ 483,000**

Expenditures

Fiscal Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Professional Services	$ -	$ 20,000	$ 10,000	$ -	$ -	**$ 30,000**
Operating	$ -	$ -	$ -	$ -	$ -	**$ -**
Building	$ 30,000	$ 50,000	$ -	$ -	$ -	**$ 80,000**
Infrastructure	$ -	$ -	$ -	$ -	$ -	**$ -**
Machinery and Equipment	$ 158,000	$ 85,000	$ 60,000	$ 60,000	$ 10,000	**$ 373,000**
Other	$ -	$ -	$ -	$ -	$ -	**$ -**
Total	**$ 188,000**	**$ 155,000**	**$ 70,000**	**$ 60,000**	**$ 10,000**	**$ 483,000**

General Services Summary

Revenues

Fiscal Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
General Fund Revenue	$ 27,000.00	$ 90,000.00	$ -	$ -	$ 45,000.00	**$ 162,000**
Transportation Trust Fund 102	$ -	$ -	$ -	$ -	$ -	**$ -**
Fine & Forfeiture Fund 103	$ -	$ -	$ -	$ -	$ -	**$ -**
Fire Control Fund 107	$ -	$ -	$ -	$ -	$ -	**$ -**
Mining Fund 109	$ -	$ -	$ -	$ -	$ -	**$ -**
Vandolah Fund 401	$ -	$ -	$ -	$ -	$ -	**$ -**
Wauchula Hills Fund 402	$ -	$ -	$ -	$ -	$ -	**$ -**
Solid Waste Fund 403	$ -	$ -	$ -	$ -	$ -	**$ -**
Increase of Charges for Services	$ -	$ -	$ -	$ -	$ -	**$ -**
Grants and Aid	$ 74,966,628.00	$ -	$ -	$ -	$ -	**$ 74,966,628**
Transfer from Other Funds	$ -	$ -	$ -	$ -	$ -	**$ -**
Other	$ -	$ -	$ -	$ -	$ -	**$ -**
Total	**$ 74,993,628**	**$ 90,000**	**$ -**	**$ -**	**$ 45,000**	**$ 75,128,628**

Expenditures

Fiscal Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Professional Services	$ -	$ -	$ -	$ -	$ -	**$ -**
Operating	$ -	$ -	$ -	$ -	$ -	**$ -**
Building	$ 58,834,749.00	$ -	$ -	$ -	$ -	**$ 58,834,749**
Infrastructure	$ 15,043,901.00	$ 35,000.00	$ -	$ -	$ -	**$ 15,078,901**
Machinery and Equipment	$ 11,000.00	$ 55,000.00	$ -	$ -	$ 45,000.00	**$ 111,000**
Other	$ 1,103,978.00	$ -	$ -	$ -	$ -	**$ 1,103,978**
Total	**$ 74,993,628**	**$ 90,000**	**$ -**	**$ -**	**$ 45,000**	**$ 75,128,628**

HR Summary

Revenues

Fiscal Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
General Fund Revenue	$ -	$ 127,000	$ 47,000	$ 47,000	$ 25,000	**$ 246,000**
Transportation Trust Fund 102	$ -	$ -	$ -	$ -	$ -	**$ -**
Fine & Forfeiture Fund 103	$ -	$ -	$ -	$ -	$ -	**$ -**
Fire Control Fund 107	$ -	$ -	$ -	$ -	$ -	**$ -**
Mining Fund 109	$ -	$ -	$ -	$ -	$ -	**$ -**
Vandolah Fund 401	$ -	$ -	$ -	$ -	$ -	**$ -**
Wauchula Hills Fund 402	$ -	$ -	$ -	$ -	$ -	**$ -**
Solid Waste Fund 403	$ -	$ -	$ -	$ -	$ -	**$ -**
Increase of Charges for Services	$ -	$ -	$ -	$ -	$ -	**$ -**
Grants and Aid	$ -	$ -	$ -	$ -	$ -	**$ -**
Transfer from Other Funds	$ -	$ -	$ -	$ -	$ -	**$ -**
Other	$ -	$ -	$ -	$ -	$ -	**$ -**
Total	**$ -**	**$ 127,000**	**$ 47,000**	**$ 47,000**	**$ 25,000**	**$ 246,000**

Expenditures

Fiscal Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Professional Services	$ -	$ -	$ -	$ -	$ -	**$ -**
Operating	$ -	$ -	$ -	$ -	$ -	**$ -**
Building	$ -	$ 15,000	$ -	$ -	$ -	**$ 15,000**
Infrastructure	$ -	$ 22,000	$ 22,000	$ 22,000	$ -	**$ 66,000**
Machinery and Equipment	$ -	$ 90,000	$ 25,000	$ 25,000	$ 25,000	**$ 165,000**
Other	$ -	$ -	$ -	$ -	$ -	**$ -**
Total	**$ -**	**$ 127,000**	**$ 47,000**	**$ 47,000**	**$ 25,000**	**$ 246,000**

Fiscal Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
NeoGov Software - Operating Line n	**$ -**	**$ 22,000.00**	**$ 22,000.00**	**$ 22,000.00**	**$ -**	**$ 66,000.00**
ID Machine	**$ -**	**$ 5,000.00**	**$ -**	**$ -**	**$ -**	**$ 5,000.00**
Door Entry System	**$ -**	**$ 25,000.00**	**$ 25,000.00**	**$ 25,000.00**	**$ 25,000.00**	**$ 100,000.00**
New Vehicle "Pool Car"	**$ -**	**$ 50,000.00**	**$ -**	**$ -**	**$ -**	**$ 50,000.00**
HR Remodel Entry Way	**$ -**	**$ 15,000.00**	**$ -**	**$ -**	**$ -**	**$ 15,000.00**
Digitalization of Employee Files	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Candidate Online Station	**$ -**	**$ 10,000.00**	**$ -**	**$ -**	**$ -**	**$ 10,000.00**
Total	**$ -**	**$ 127,000**	**$ 47,000**	**$ 47,000**	**$ 25,000**	**$ 246,000**

Marketing & Tourism Summary

Revenues

Fiscal Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
General Fund Revenue	$ 1,523,744	$ 5,243,500	$ 3,385,000	$ 4,193,000	$ 1,620,000	**$ 15,965,244**
Transportation Trust Fund 102	$ -	$ -	$ -	$ -	$ -	**$ -**
Fine & Forfeiture Fund 103	$ -	$ -	$ -	$ -	$ -	**$ -**
Fire Control Fund 107	$ -	$ -	$ -	$ -	$ -	**$ -**
Mining Fund 109	$ -	$ -	$ -	$ -	$ -	**$ -**
Tourism Fund 112	$ 80,000	$ -	$ -	$ -	$ -	**$ 80,000**
Vandolah Fund 401	$ -	$ -	$ -	$ -	$ -	**$ -**
Wauchula Hills Fund 402	$ -	$ -	$ -	$ -	$ -	**$ -**
Solid Waste Fund 403	$ -	$ -	$ -	$ -	$ -	**$ -**
Increase of Charges for Services	$ -	$ -	$ -	$ -	$ -	**$ -**
Grants and Aid	$ -	$ -	$ -	$ -	$ -	**$ -**
Transfer from Other Funds	$ -	$ -	$ -	$ -	$ -	**$ -**
Other	$ -	$ -	$ -	$ -	$ -	**$ -**
Total	**$ 1,603,744**	**$ 5,243,500**	**$ 3,385,000**	**$ 4,193,000**	**$ 1,620,000**	**$ 16,045,244**
	$ 1,523,744					

Expenditures

Fiscal Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Professional Services	$ -	$ 365,000	$ 1,000,000	$ 1,000,000	$ -	**$ 2,365,000**
Operating	$ -	$ -	$ -	$ -	$ -	**$ -**
Building	$ 252,000	$ 1,035,000	$ 180,000	$ 150,000	$ -	**$ 1,617,000**
Infrastructure	$ 1,147,144	$ 3,160,000	$ 2,120,000	$ 2,880,000	$ 1,585,000	**$ 10,892,144**
Machinery and Equipment	$ 158,000	$ 663,500	$ 65,000	$ 143,000	$ 35,000	**$ 1,064,500**
Other	$ 46,600	$ 20,000	$ 20,000	$ 20,000	$ -	**$ 106,600**
Total	**$ 1,603,744**	**$ 5,243,500**	**$ 3,385,000**	**$ 4,193,000**	**$ 1,620,000**	**$ 16,045,244**

Public Safety Summary

Revenues

Fiscal Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
General Fund Revenue	$ 289,200	$ 240,705	$ 66,000	$ 50,000	$ 110,000	**$ 755,905**
Transportation Trust Fund 102	$ -	$ -	$ -	$ -	$ -	**$ -**
Fine & Forfeiture Fund 103	$ 15,000	$ 100,000	$ -	$ -	$ -	**$ 115,000**
Fire Control Fund 107	$ 157,800	$ 934,295	$ 500,000	$ -	$ -	**$ 1,592,095**
Mining Fund 109	$ -	$ -	$ -	$ -	$ -	**$ -**
Vandolah Fund 401	$ -	$ -	$ -	$ -	$ -	**$ -**
Wauchula Hills Fund 402	$ -	$ -	$ -	$ -	$ -	**$ -**
Solid Waste Fund 403	$ -	$ -	$ -	$ -	$ -	**$ -**
Increase of Charges for Services	$ -	$ -	$ -	$ -	$ -	**$ -**
Grants and Aid	$ 9,571,068	$ -	$ -	$ -	$ -	**$ 9,571,068**
Transfer from Other Funds	$ -	$ -	$ -	$ -	$ -	**$ -**
Other	$ -	$ -	$ -	$ -	$ -	**$ -**
Total	**$ 10,033,068**	**$ 1,275,000**	**$ 566,000**	**$ 50,000**	**$ 110,000**	**$ 12,034,068**

Expenditures

Fiscal Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Professional Services	$ 35,000	$ -	$ 500,000	$ -	$ -	**$ 535,000**
Operating	$ -	$ -	$ -	$ -	$ -	**$ -**
Building	$ 7,236,068	$ 150,000	$ -	$ -	$ -	**$ 7,386,068**
Infrastructure	$ 80,000	$ -	$ -	$ -	$ -	**$ 80,000**
Machinery and Equipment	$ 2,682,000	$ 1,125,000	$ 66,000	$ 50,000	$ 110,000	**$ 4,033,000**
Other	$ -	$ -	$ -	$ -	$ -	**$ -**
Total	**$ 10,033,068**	**$ 1,275,000**	**$ 566,000**	**$ 50,000**	**$ 110,000**	**$ 12,034,068**

Public Works Summary

Revenues

Fiscal Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
General Fund Revenue	$ 1,651,541	$ 6,117,000	$ 2,012,000	$ 1,212,000	$ 385,000	**$ 11,377,541**
Transportation Trust Fund 102	$ 1,683,500	$ 4,828,000	$ 2,048,000	$ 1,385,000	$ 1,095,000	**$ 11,039,500**
Fine & Forfeiture Fund 103	$ 363,335	$ 935,400	$ -	$ -	$ -	**$ 1,298,735**
Fire Control Fund 107	$ -	$ -	$ -	$ -	$ -	**$ -**
Mining Fund 109	$ -	$ -	$ -	$ -	$ -	**$ -**
Vandolah Fund 401	$ -	$ -	$ -	$ -	$ -	**$ -**
Wauchula Hills Fund 402	$ -	$ -	$ -	$ -	$ -	**$ -**
Solid Waste Fund 403	$ -	$ -	$ -	$ -	$ -	**$ -**
Increase of Charges for Services	$ -	$ -	$ -	$ -	$ -	**$ -**
Grants and Aid	$ 16,832,719	$ 932,600	$ -	$ -	$ -	**$ 17,765,319**
Transfer from Other Funds	$ -	$ -	$ -	$ -	$ -	**$ -**
Other	$ -	$ -	$ -	$ -	$ -	**$ -**
Total	**$ 20,531,095**	**$ 12,813,000**	**$ 4,060,000**	**$ 2,597,000**	**$ 1,480,000**	**$ 41,481,095**

Expenditures

Fiscal Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Professional Services	$ -	$ 335,000	$ -	$ -	$ -	**$ 335,000**
Operating	$ -	$ 50,000	$ 50,000	$ 50,000	$ 50,000	**$ 200,000**
Building	$ 297,161	$ 2,558,000	$ 110,000	$ 10,000	$ 160,000	**$ 3,135,161**
Infrastructure	$ 17,742,719	$ 3,895,000	$ 1,575,000	$ 1,575,000	$ 775,000	**$ 25,562,719**
Machinery and Equipment	$ 2,491,215	$ 5,975,000	$ 2,325,000	$ 962,000	$ 495,000	**$ 12,248,215**
Other	$ -	$ -	$ -	$ -	$ -	**$ -**
Total	**$ 20,531,095**	**$ 12,813,000**	**$ 4,060,000**	**$ 2,597,000**	**$ 1,480,000**	**$ 41,481,095**

Utility & Solid Wase Summary

Revenues

Fiscal Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
General Fund Revenue	$ -	$ -	$ -	$ -	$ -	**$ -**
Transportation Trust Fund 102	$ -	$ -	$ -	$ -	$ -	**$ -**
Fine & Forfeiture Fund 103	$ -	$ -	$ -	$ -	$ -	**$ -**
Fire Control Fund 107	$ -	$ -	$ -	$ -	$ -	**$ -**
Mining Fund 109	$ -	$ -	$ -	$ -	$ -	**$ -**
Vandolah Fund 401	$ 150,000	$ 300,000	$ -	$ -	$ -	**$ 450,000**
Wauchula Hills Fund 402	$ 682,000	$ 4,912,000	$ 3,600,000	$ 1,570,000	$ 160,000	**$ 10,924,000**
Solid Waste Fund 403	$ 610,000	$ 4,135,000	$ 1,370,000	$ 10,050,000	$ -	**$ 16,165,000**
Increase of Charges for Services	$ -	$ -	$ -	$ -	$ -	**$ -**
Grants and Aid	$ 6,345,896	$ 500,000	$ -	$ -	$ -	**$ 6,845,896**
Transfer from Other Funds	$ -	$ -	$ -	$ -	$ -	**$ -**
Other	$ -	$ -	$ -	$ -	$ -	**$ -**
Total	**$ 7,787,896**	**$ 9,847,000**	**$ 4,970,000**	**$ 11,620,000**	**$ 160,000**	**$ 34,384,896**

Expenditures

Fiscal Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Professional Services	$ 150,000	$ 2,260,000	$ 100,000	$ -	$ -	**$ 2,510,000**
Operating	$ -	$ 500,000	$ -	$ -	$ -	**$ 500,000**
Building	$ -	$ 100,000	$ -	$ -	$ -	**$ 100,000**
Infrastructure	$ 250,000	$ 3,650,000	$ 3,500,000	$ 1,560,000	$ -	**$ 8,960,000**
Machinery and Equipment	$ 1,042,000	$ 3,337,000	$ 1,370,000	$ 60,000	$ 160,000	**$ 5,969,000**
Other	$ 6,345,896	$ -	$ -	$ 10,000,000	$ -	**$ 16,345,896**
Total	**$ 7,787,896**	**$ 9,847,000**	**$ 4,970,000**	**$ 11,620,000**	**$ 160,000**	**$ 34,384,896**


Hardee County
FLORIDA

Glossary of Terms

FY 2025–2026 Budget Document

Ad Valorem Tax
A tax based on the assessed value of real and personal property. In Florida, ad valorem taxes are expressed in mills, with one mill equal to $1 per $1,000 of taxable value.

Amortization
The gradual reduction of a debt balance over time through scheduled payments of principal and interest, or the systematic spreading of a cost over a defined period.

Appropriation
Authorization granted by the Board of County Commissioners to make expenditures and incur obligations for specific purposes during a fiscal year.

Audit
An independent examination of the County's financial statements and internal controls to verify accuracy, compliance, and adherence to applicable accounting standards.

Balanced Budget
A budget in which total revenues, including fund balance, equal total expenditures and reserves, as required by Florida law.

Basis of Accounting
The method used to determine when revenues and expenditures are recognized in the accounting records. The County uses modified accrual accounting for governmental funds and accrual accounting for enterprise funds.

Board of County Commissioners (BOCC)
The elected governing body of Hardee County responsible for setting policy, adopting the budget, and providing overall direction for County government.

Budget
A formal financial plan adopted by the Board of County Commissioners that authorizes spending and identifies anticipated revenues for a fiscal year.

Capital Expenditure
Spending for the purchase, construction, or improvement of long-term assets, such as facilities, roads, vehicles, or equipment, with a useful life greater than one year.

Capital Improvement Plan (CIP)
A rolling five-year plan that identifies and prioritizes major capital projects such as

infrastructure, facilities, and equipment. The first year of the CIP is funded through the annual budget, with future years included for planning purposes.

Capital Outlay
Expenditures for the acquisition, construction, or improvement of fixed assets with a useful life greater than one year.

Cash Flow
The movement of funds into and out of County accounts. Effective cash flow management ensures the County can meet financial obligations while awaiting revenues such as grant reimbursements.

Cash Forward
Available funds carried from one fiscal year into the next to support ongoing operations, reserves, or planned expenditures.

Charges for Services
Revenue generated from fees paid by individuals or organizations for specific County services, such as permits, inspections, solid waste, or utility services.

Contingency
Budgeted funding set aside to address unanticipated needs, emergencies, or cost increases that may arise during the fiscal year.

Department
An organizational unit within County government responsible for delivering specific services or programs.

Enterprise Fund
A fund used to account for operations that are financed and operated in a manner similar to private businesses, where costs are recovered primarily through user fees (e.g., utilities and solid waste).

Emergency Operations Center (EOC)
A facility used to coordinate emergency response, communications, and resource management during disasters or major incidents.

Expenditures
The cost of goods, services, personnel, debt service, and capital assets paid or obligated during a fiscal year.

Fire Control
A fund and service area supporting fire protection and emergency response services, often funded in part through a fire assessment.

Fine and Forfeiture Fund
A fund that accounts for revenues from fines, forfeitures, and related court or law enforcement receipts and eligible expenditures.

Fiscal Year (FY)
The County's 12-month accounting period, which runs from October 1 through September 30.

Full-Time Equivalent (FTE)
A unit of measure representing the workload of one full-time employee. Part-time positions are converted to FTEs for budgeting and reporting purposes.

Fund
A self-balancing accounting entity used to track revenues, expenditures, and fund balance for specific purposes.

Fund Balance
The difference between assets and liabilities in a governmental fund, representing resources available for future use, including reserves for emergencies, contingencies, and cash flow.

GAAP (Generally Accepted Accounting Principles)
Standard accounting rules and guidance used to prepare financial statements in a consistent and transparent manner.

GASB (Governmental Accounting Standards Board)
The organization that establishes accounting and financial reporting standards for U.S. state and local governments.

General Fund
The primary operating fund of the County, used to account for general governmental services such as administration, public safety, and community services.

GFOA (Government Finance Officers Association)
A professional association that promotes best practices in public budgeting, financial reporting, and management, including the Distinguished Budget Presentation Award program.

Grant
Financial assistance awarded by federal, state, or other entities to support specific programs or projects, often requiring reimbursement after costs are incurred.

IT (Information Technology)
County services that support technology infrastructure, cybersecurity, hardware and software systems, data management, and user support.

Licenses and Permits
Authorizations issued by the County allowing regulated activities such as construction, development, or business operations, typically supported by associated fees.

Millage Rate
The tax rate applied to taxable property values to generate ad valorem revenue. One mill equals $1 of tax for every $1,000 of taxable value.

Modified Accrual Basis
An accounting method in which revenues are recognized when measurable and available, and expenditures are recognized when liabilities are incurred.

Operating Budget
The portion of the budget that funds day-to-day operations, including personnel, supplies, contractual services, and routine maintenance.

Parks and Recreation
County services and programs related to parks, facilities, programming, and recreation opportunities that enhance quality of life.

Performance Measures
Quantitative or qualitative indicators used to evaluate efficiency, effectiveness, and outcomes of County programs and services.

Property Tax
A tax levied on real and tangible personal property based on assessed value, commonly referred to as ad valorem tax.

Reserves
Portions of fund balance set aside for emergencies, contingencies, capital needs, or debt service.

Rolled-Back Rate
The millage rate that would generate the same amount of ad valorem revenue as the prior year, excluding revenue from new construction.

Shared Revenue
Revenue distributed to the County from other governmental entities, often based on statutory formulas.

Special Assessment
A charge imposed on properties that benefit from a specific service or improvement, such as fire protection or solid waste services.

Special Revenue Fund
A fund used to account for revenues that are legally restricted or committed for specific purposes.

Strategic Plan
A long-term policy document adopted by the Board of County Commissioners that defines the County's vision, mission, values, and strategic focus areas.

Taxes
Compulsory charges levied by a government to fund public services, including property taxes and other authorized taxes.

Transfer
A general term for moving financial resources between funds or accounts.

TRIM (Truth in Millage)
Florida's statutory process for setting and noticing property tax rates, including public hearings and mailed TRIM notices.

User Fees
Charges imposed for specific services provided by the County to recover all or a portion of service delivery costs.