

Unit Information

Unit Type: County

Year: 2014

Unit Name: Polk

Unit Dependency:

Unit Status: Active

Location Information

Name: Mrs. Stacy M. Butterfield

Title: Clerk of Circuit Court and Comptroller

Phone: (863) 534-6780

Address:

Post Office Box 988
Bartow, FL 33830

Contact Information

Name: Mrs. Jill Pittman

Title: Clerk of Circuit Court

Phone: (863) 534-6780

Email: JILLPITTMAN@polk-county.net

Address:

Post Office Box 988
Bartow, FL 33830

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 4/6/2015

Audit Received Date: 5/22/2015

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$363,146,362

Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/14/2015

Auditor Name: CliftonLarsonAllen LLP

Address:

402 South Kentucky Avenue
Lakeland FL 33801

Certification

Chief Financial Officer

Name: Stacy M. Butterfield

Title: Clerk of Circuit Court and Comptroller

Chairman/Elected Official

Name: George M. Lindsey, III

Title: Chairman, Polk County Board of
County Commissioners

Yes No

Have You Experienced a Financial Emergency in this year?

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

Revenues Report for FYE 2014

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	126,574,040	43,016,832		83,422							169,674,294
312100 - Local Option Taxes		7,880,842									7,880,842
312300 - County Ninth-Cent Voted Fuel Tax		1,973,048									1,973,048
312410 - First Local Option Fuel Tax		10,923,862									10,923,862
312420 - Second Local Option Fuel Tax		6,953,052									6,953,052
312600 - Discretionary Sales Surtaxes		36,325,315									36,325,315
314100 - Utility Service Tax - Electricity	22,488,435	2,193,888	617,664								25,299,987
314300 - Utility Service Tax - Water	3,599,040	351,109	98,851								4,049,000
314400 - Utility Service Tax - Gas	563,691	54,992	15,482								634,165
314700 - Utility Service Tax - Fuel Oil	117	11	3								131
315000 - Communications Service Tax (Chapter 202)	10,624,568										10,624,568
316000 - Local Business Tax (Chapter 205)	1,244,888										1,244,888
319000 - Other General Taxes		123,465									123,465
322000 - Building Permits		4,262,456									4,262,456
323700 - Franchise Fee - Solid Waste	236,687										236,687
325100 - Special Assessments - Capital Improvement	79,020	642									79,662
325200 - Special Assessments - Charges for Public Services	78,967	32,945,666									33,024,633
329000 - Other Permits, Fees & Special Assessments	178,331	1,284,109									1,462,440
331100 - Federal Grant - General Government		1,770,967									1,770,967
331200 - Federal Grant - Public Safety		209,541									209,541
331390 - Federal Grant - Other Physical Environment		860,841									860,841
331420 - Federal Grant - Mass Transit		4,327,195									4,327,195
331490 - Federal Grant - Other Transportation		2,745,918									2,745,918
331500 - Federal Grant - Economic Environment		6,410,747									6,410,747
331650 - Federal Grant - Child Support Reimbursement	379,738										379,738
331690 - Federal Grant - Other Human Services	35,120	2,541,079									2,576,199
334200 - State Grant - Public Safety		752,807									752,807
334340 - State Grant - Garbage/Solid Waste		29,456									29,456
334390 - State Grant - Other Physical Environment	400,644	666,850									1,067,494
334490 - State Grant - Other Transportation		1,661,149									1,661,149
334500 - State Grant - Economic Environment		540,411									540,411
334690 - State Grant - Other Human Services		2,613,234									2,613,234
334820 - Article V Clerk of Court Trust Fund		1,607,784									1,607,784
334900 - State Grant - Other	58,945	3,631,701				1,400,308					5,090,954
335120 - State Revenue Sharing - Proceeds	7,682,530		4,530,000	210,000							12,422,530
335130 - State Revenue Sharing - Insurance Agents County Licenses	107,648										107,648
335140 - State Revenue Sharing - Mobile Home Licenses	280,399										280,399
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	163,672										163,672
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	446,500										446,500
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	26,418,235		2,550,000								28,968,235
335190 - State Revenue Sharing - Other General Government	213,760	213,760									427,520
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		58,066									58,066
335490 - State Revenue Sharing - Other Transportation		9,750,860									9,750,860
338000 - Shared Revenue From Other Local Units		111									111

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
339000 - Payments From Other Local Units In Lieu Of Taxes	1,574,434										1,574,434
341100 - Service Charge - Recording Fees	2,699,524										2,699,524
341150 - Public Records Modernization Trust Fund		992,116									992,116
341200 - Internal Service Fund Fees and Charges							64,647,474				64,647,474
341510 - Fees remitted to County from Tax Collector	6,282,585										6,282,585
341520 - Fees remitted to County from Sheriff	605,218										605,218
341800 - County Officer Commission and Fees	431,702										431,702
341900 - Other General Government Charges and Fees	973,114	5,753									978,867
342100 - Service Charge - Law Enforcement Services	10,114,438										10,114,438
342200 - Service Charge - Fire Protection		1,058									1,058
342400 - Service Charge - Emergency Management Service Fees/Charges		2,444,134									2,444,134
342600 - Service Charge - Ambulance Fees	17,211,628										17,211,628
343400 - Service Charge - Garbage/Solid Waste	1,472					34,308,297					34,309,769
343600 - Service Charge - Water/Sewer Combination Utility						59,018,202					59,018,202
343700 - Service Charge - Conservation and Resource Management		294,673									294,673
343900 - Service Charge - Other Physical Environment Charges	5,138										5,138
344900 - Service Charge - Other Transportation Charges		782,806		700							783,506
346200 - Service Charge - Hospital Charges						5,194,508					5,194,508
346900 - Service Charge - Other Human Services Charges	896,991	315,427									1,212,418
347200 - Service Charge - Parks and Recreation	295	461,421									461,716
348110 - County Court Criminal - Filing Fees		24,883									24,883
348120 - County Court Criminal - Service Charges		684,498									684,498
348130 - County Court Criminal - Court Costs	1,977	1,781,027									1,783,004
348210 - Circuit Court Criminal - Filing Fees		600									600
348220 - Circuit Court Criminal - Service Charges		79,823									79,823
348230 - Circuit Court Criminal - Court Costs	47,049	662,171									709,220
348310 - County Court Civil - Filing Fees		1,899,319									1,899,319
348320 - County Court Civil - Service Charges		72,196									72,196
348410 - Circuit Court Civil - Filing Fees		1,775,341									1,775,341
348420 - Circuit Court Civil - Service Charges		1,150,917									1,150,917
348480 - Circuit Court Civil - Fees and Service Charges		195,000									195,000
348610 - Juvenile Court - Filing Fees		1,950									1,950
348620 - Juvenile Court - Service Charges		10,077									10,077
348630 - Juvenile Court - Court Costs	12,937										12,937
348710 - Probate Court - Filing Fees		387,907									387,907
348720 - Probate Court - Service Charges		69,479									69,479
348860 - Mediation and Arbitration (Alternative Dispute Resolution)	18,136										18,136
348880 - Probation/Alternatives	809,374										809,374
348921 - Court Innovations/Local Requirements	136,468										136,468
348922 - Legal Aid	136,468										136,468
348923 - Law Library	136,468										136,468
348924 - Juvenile Alternative Programs	136,468										136,468
348930 - State Court Facility Surcharge (\$30)	1,742,376										1,742,376
349000 - Other Charges for Services	769,591	169,257									938,848
351100 - Judgments and Fines - As Decided by County Court Criminal	503,670	697,999									1,201,669
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		195,193									195,193

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
351400 - Judgments and Fines - As Decided by Circuit Court Civil		600									600
351500 - Judgments and Fines - As Decided by Traffic Court	441,550	944,615									1,386,165
351600 - Judgments and Fines - As Decided by Juvenile Court	193,843										193,843
351800 - 10% of Fines to Public Records Modernization Trust Fund		563,249									563,249
354000 - Fines - Local Ordinance Violation		33,186									33,186
356000 - State Fines and Forfeits		218,207									218,207
358200 - Sale of Contraband Property Seized by Law Enforcement	3,153	341,013									344,166
359000 - Other Judgments, Fines and Forfeits	523,438	613,633									1,137,071
361100 - Interest	1,017,080	2,913,635	168,869	161,565		3,203,375	547,673				8,012,197
361300 - Net Increase (Decrease) in Fair Value of Investments	537,037	1,885,968	158,122	104,719		2,295,784	388,173				5,369,803
362000 - Rents and Royalties	1,143,461	177,243									1,320,704
364000 - Disposition of Fixed Assets						-1,044,411	804,373				-240,038
365000 - Sale of Surplus Materials and Scrap	2,357	19,819									22,176
366000 - Contributions and Donations from Private Sources		35,792									35,792
369900 - Other Miscellaneous Revenues	14,041,250	12,218,408		253,852		3,888,998	536,963				30,939,471
381000 - Inter-Fund Group Transfers In	6,339,098	5,966,045	9,060,000	800,681		10,650					22,176,474
384000 - Debt Proceeds			525,772								525,772
388100 - Sale of General Capital Asset	184,629	10,590		140,000							335,219
389700 - Proprietary - Capital Contributions from Other Public Source	152,739					751,712	119,757				1,024,208
Grand Total	271,682,131	229,778,794	17,724,763	1,754,939		109,027,423	67,044,413				697,012,463

Expenditures Report for FYE 2014

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	441,221										441,221
511.30 - Legislative - Operating Expenses	160,457										160,457
512.10 - Executive - Personnel Services	2,465,897										2,465,897
512.30 - Executive - Operating Expenses	1,048,315										1,048,315
512.60 - Executive - Capital Outlay	8,038										8,038
513.10 - Financial and Administrative - Personnel Services	6,857,863										6,857,863
513.30 - Financial and Administrative - Operating Expenses	26,425,404	254,179									26,679,583
513.60 - Financial and Administrative - Capital Outlay	54,930			877,315							932,245
514.10 - Legal Counsel - Personnel Services	892,424										892,424
514.30 - Legal Counsel - Operating Expenses	332,716										332,716
515.10 - Comprehensive Planning - Personnel Services	2,323,281										2,323,281
515.30 - Comprehensive Planning - Operating Expenses	842,257										842,257
515.60 - Comprehensive Planning - Capital Outlay	1,898										1,898
519.10 - Other General Government - Personnel Services	28,439,513						6,773,477				35,212,990
519.30 - Other General Government - Operating Expenses	3,241,062	63,344					56,616,151				59,920,557
519.60 - Other General Government - Capital Outlay	8,952,654	18,284									8,970,938
521.10 - Law Enforcement - Personnel Services	72,487,891	1,191,949									73,679,840
521.30 - Law Enforcement - Operating Expenses	12,588,784	734,827									13,323,611

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
521.60 - Law Enforcement - Capital Outlay	5,565,690	281,792									5,847,482
522.10 - Fire Control - Personnel Services	22,734	25,461,999									25,484,733
522.30 - Fire Control - Operating Expenses		9,305,927									9,305,927
522.60 - Fire Control - Capital Outlay		217,680									217,680
523.10 - Detention/Corrections - Personnel Services	32,887,608	204,917									33,092,525
523.30 - Detention/Corrections - Operating Expenses	14,959,380	189,283									15,148,663
523.60 - Detention/Corrections - Capital Outlay	588,594			248,479							837,073
524.10 - Protective Inspections - Personnel Services	1,194,452	2,372,133									3,566,585
524.30 - Protective Inspections - Operating Expenses	861,042	1,283,709									2,144,751
524.70 - Protective Inspections - Debt Service		2,019									2,019
525.10 - Emergency and Disaster Relief - Personnel Services	125,235	700,638									825,873
525.30 - Emergency and Disaster Relief - Operating Expenses	47,404	1,614,913									1,662,317
525.60 - Emergency and Disaster Relief - Capital Outlay		301,729									301,729
526.10 - Ambulance and Rescue Services - Personnel Services	12,385,565										12,385,565
526.30 - Ambulance and Rescue Services - Operating Expenses	6,015,060	19									6,015,079
526.60 - Ambulance and Rescue Services - Capital Outlay	110,615										110,615
527.30 - Medical Examiners - Operating Expenses	1,228,770										1,228,770
529.10 - Other Public Safety - Personnel Services		739,084									739,084
529.30 - Other Public Safety - Operating Expenses	349,914	2,201,451									2,551,365
529.60 - Other Public Safety - Capital Outlay		17,367									17,367
529.70 - Other Public Safety - Debt Service			8,664,878								8,664,878
534.10 - Garbage/Solid Waste - Personnel Services						2,609,210					2,609,210
534.30 - Garbage/Solid Waste - Operating Expenses		6,496				27,149,142					27,155,638
536.10 - Water/Sewer Services - Personnel Services						11,098,177					11,098,177
536.30 - Water/Sewer Services - Operating Expenses		64,454				33,092,691					33,157,145
536.60 - Water/Sewer Services - Capital Outlay		602,396									602,396
536.70 - Water/Sewer Services - Debt Service						8,799,847					8,799,847
537.10 - Conservation/Resource Management - Personnel Services	1,120,168	405,270									1,525,438
537.30 - Conservation/Resource Management - Operating Expenses	926,693	637,472									1,564,165
537.60 - Conservation/Resource Management - Capital Outlay	197,277			595,616							792,893
538.10 - Flood Control/Stormwater Control - Personnel Services	1,150,460										1,150,460
538.30 - Flood Control/Stormwater Control - Operating Expenses	1,105,973	311,924									1,417,897
538.60 - Flood Control/Stormwater Control - Capital Outlay	7,490										7,490
539.30 - Other Physical Environment - Operating Expenses		82,198									82,198
541.10 - Road/Street Facilities - Personnel Services		10,756,376									10,756,376
541.30 - Road/Street Facilities - Operating Expenses	2,064	43,147,380									43,149,444
541.60 - Road/Street Facilities - Capital Outlay		12,181,824		3,831,499							16,013,323
541.70 - Road/Street Facilities - Debt Service	284	4,590									4,874
544.10 - Mass Transit - Personnel Services	227,160	1,300,570									1,527,730
544.30 - Mass Transit - Operating Expenses	168,586	7,747,748									7,916,334
544.60 - Mass Transit - Capital Outlay		701,533									701,533
549.10 - Other Transportation - Personnel Services		1,080,938									1,080,938
549.30 - Other Transportation - Operating Expenses		944,277									944,277
549.70 - Other Transportation - Debt Service			7,821,391								7,821,391
552.10 - Industry Development - Personnel Services	467,575	1,161,532									1,629,107
552.30 - Industry Development - Operating Expenses	270,259	4,454,724									4,724,983
552.60 - Industry Development - Capital Outlay	18,940	62,839									81,779
552.70 - Industry Development - Debt Service		1,455,781									1,455,781

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
553.10 - Veterans Services - Personnel Services	147,426										147,426
553.30 - Veterans Services - Operating Expenses	148,695										148,695
554.10 - Housing and Urban Development - Personnel Services		982,029									982,029
554.30 - Housing and Urban Development - Operating Expenses	40	8,581,852									8,581,892
554.60 - Housing and Urban Development - Capital Outlay		637,447									637,447
559.30 - Other Economic Development - Operating Expenses		77									77
561.10 - Hospitals - Personnel Services		1,497,820									1,497,820
561.30 - Hospitals - Operating Expenses		20,173,163									20,173,163
562.10 - Health - Personnel Services	734,314	7,574				2,651,596					3,393,484
562.30 - Health - Operating Expenses		29,456				3,048,400					3,805,015
563.10 - Mental Health - Personnel Services	227,602										227,602
563.30 - Mental Health - Operating Expenses	12,609										12,609
564.10 - Public Assistance - Personnel Services	237,724	1,520,038									1,757,762
564.30 - Public Assistance - Operating Expenses	529,044	13,438,423									13,967,467
564.60 - Public Assistance - Capital Outlay		1,563,379									1,563,379
569.10 - Other Human Services - Personnel Services	555,152	630,058									1,185,210
569.30 - Other Human Services - Operating Expenses	331,887	478,679									810,566
569.60 - Other Human Services - Capital Outlay		28,468									28,468
571.10 - Libraries - Personnel Services	86,366										86,366
571.30 - Libraries - Operating Expenses		3,474,878									3,474,878
572.10 - Parks/Recreation - Personnel Services		3,320,303									3,320,303
572.30 - Parks/Recreation - Operating Expenses		5,584,747									5,584,747
572.60 - Parks/Recreation - Capital Outlay		4,202,030									4,202,030
579.10 - Other Culture/Recreation - Personnel Services	277,463										277,463
579.30 - Other Culture/Recreation - Operating Expenses	76,498										76,498
581.90 - Interfund Transfers Out - Other Uses	6,138,059	12,923,467	1,211,319	336,036		582,829	984,764				22,176,474
588.90 - Non-Cash Transfer Out From GFAAG - Other Uses						47,510	37,259				84,769
601.10 - Court Administration - Personnel Services	645,431										645,431
601.30 - Court Administration - Operating Expenses	429,705										429,705
601.60 - Court Administration - Capital Outlay		132,916									132,916
602.10 - State Attorney Administration - Personnel Services		416,496									416,496
602.30 - State Attorney Administration - Operating Expenses		296,531									296,531
602.60 - State Attorney Administration - Capital Outlay		54,546									54,546
603.10 - Public Defender Administration - Personnel Services		187,774									187,774
603.30 - Public Defender Administration - Operating Expenses		332,304									332,304
603.60 - Public Defender Administration - Capital Outlay		29,389									29,389
604.10 - Clerk of Court Administration - Personnel Services		1,046,635									1,046,635
604.30 - Clerk of Court Administration - Operating Expenses		802,036									876,304
608.10 - Jury Management - Personnel Services		77,709									77,709
608.30 - Jury Management - Operating Expenses		286,557									286,557
614.10 - Clerk of Court - Personnel Services		2,560,861									2,560,861
614.30 - Clerk of Court - Operating Expenses		167,212									167,212
622.10 - Drug Court - Personnel Services		747,230									747,230
622.30 - Drug Court - Operating Expenses		692,241									692,241
623.10 - Pre-Trial Release - Personnel Services		964,300									964,300
623.30 - Pre-Trial Release - Operating Expenses		55,091									55,091
634.10 - Clerk of Court - Personnel Services		1,450,721									1,450,721
634.30 - Clerk of Court - Operating Expenses		201,562									201,562
654.10 - Clerk of Court - Personnel Services		881,233									881,233

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
654.30 - Clerk of Court - Operating Expenses		114,338									114,338
671.10 - Court Administration - Personnel Services	220,498										220,498
671.30 - Court Administration - Operating Expenses	48,499										48,499
674.10 - Clerk of Court - Personnel Services		964,316									964,316
674.30 - Clerk of Court - Operating Expenses		35,231									35,231
684.10 - Juvenile Drug Court - Personnel Services		111,421									111,421
684.30 - Juvenile Drug Court - Operating Expenses		54,700									54,700
685.30 - Guardian ad Litem - Operating Expenses	3,097										3,097
694.10 - Clerk of Court - Personnel Services		484,097									484,097
694.30 - Clerk of Court - Operating Expenses		26,755									26,755
711.10 - Courthouse Security - Personnel Services	4,653,326										4,653,326
711.30 - Courthouse Security - Operating Expenses	1,060,515										1,060,515
711.60 - Courthouse Security - Capital Outlay	5,588										5,588
712.10 - Courthouse Facilities - Personnel Services	234,493										234,493
712.30 - Courthouse Facilities - Operating Expenses	2,758,374										2,758,374
713.30 - Information Systems - Operating Expenses	131,840										131,840
713.60 - Information Systems - Capital Outlay	18,917										18,917
714.10 - Public Law Library - Personnel Services	72,744										72,744
714.30 - Public Law Library - Operating Expenses	213,431										213,431
715.30 - Legal Aid - Operating Expenses	305,116										305,116
716.10 - Clerk of Court Related Technology - Personnel Services		734,584									734,584
716.30 - Clerk of Court Related Technology - Operating Expenses		608,842									608,842
716.60 - Clerk of Court Related Technology - Capital Outlay		540,761									540,761
724.10 - Clerk of Court - Personnel Services		1,120,264									1,120,264
724.30 - Clerk of Court - Operating Expenses		315,930									315,930
724.60 - Clerk of Court - Capital Outlay		5,186									5,186
733.10 - Misdemeanor Probation - Personnel Services	1,763,320										1,763,320
733.30 - Misdemeanor Probation - Operating Expenses	279,759										279,759
734.10 - Drug Court-County Criminal - Personnel Services	381	17,750									18,131
734.30 - Drug Court-County Criminal - Operating Expenses	1,664	924									2,588
739.10 - Other County Court-Criminal Costs - Personnel Services	201,133										201,133
739.30 - Other County Court-Criminal Costs - Operating Expenses	153,847										153,847
744.10 - Clerk of Court - Personnel Services	20,669	801,112									821,781
744.30 - Clerk of Court - Operating Expenses		74,433									74,433
751.30 - Masters/Hearing Officers - Operating Expenses		1,320									1,320
764.10 - Clerk of Court - Personnel Services		1,498,929									1,498,929
764.30 - Clerk of Court - Operating Expenses		109,118									109,118
764.60 - Clerk of Court - Capital Outlay		27,761									27,761
Grand Total	277,732,836	227,735,983	17,697,588	5,888,945		89,079,402	64,411,651				682,546,405

Data Element Worksheet Report for FYE: 2014, Polk

Affiliates Report for FYE 2014

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Eloise Community Redevelopment Agency	Blended in Primary Report	\$48,881	\$45,238	
Special District - Harden / Parkway Community Redevelopment Agency	Blended in Primary Report	\$678,234	\$835,000	
Special District - Housing Finance Authority of Polk County	Independently Reported	\$72,351	\$86,212	\$0
Special District - North Ridge Community Redevelopment Agency	Blended in Primary Report	\$6,496,507	\$6,501,767	
Special District - Polk Commerce Centre Community Redevelopment Agency	Blended in Primary Report	\$12,113	\$104,590	
Special District - Polk County Industrial Development Authority	Independently Reported	\$52,511	\$53,699	\$0