

Unit Information

Unit Type: County

Year: 2015

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: 5/13/2016

Audit Received Date: 1/10/2017

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$353,683,440

Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/16/2016

Auditor Name: CliftonLarsonAllen LLP

Address:
402 Kentucky Avenue
Suite 600
Lakeland FL 33801

Certification

Chief Financial Officer

Name: Stacy M. Butterfield

Title: Clerk of the Circuit Court and
Comptroller

Chairman/Elected Official

Name: John E. Hall

Title: Chairman, Polk County Board of
County Commissioners

Yes No

Have You Experienced a Financial Emergency in this year?

Yes No

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

Yes No

Revenues Report for FYE 2015

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	144,222,318	35,753,828		7,663							179,983,809
312100 - Local Option Taxes		9,186,134									9,186,134
312300 - County Ninth-Cent Voted Fuel Tax		2,079,804									2,079,804
312410 - First Local Option Fuel Tax		11,532,700									11,532,700
312420 - Second Local Option Fuel Tax		7,236,822									7,236,822
312600 - Discretionary Sales Surtaxes		38,640,913									38,640,913
314100 - Utility Service Tax - Electricity	22,733,053	2,188,486	1,121,178								26,042,717
314300 - Utility Service Tax - Water	3,749,116	360,923	184,904								4,294,943
314400 - Utility Service Tax - Gas	525,370	50,577	25,911								601,858
314700 - Utility Service Tax - Fuel Oil	144	14	7								165
315000 - Communications Service Tax (Chapter 202)	10,120,594										10,120,594
316000 - Local Business Tax (Chapter 205)	1,241,424										1,241,424
319000 - Other General Taxes		126,000									126,000
322000 - Building Permits		5,003,392									5,003,392
323700 - Franchise Fee - Solid Waste	229,278										229,278
324110 - Impact Fees - Residential - Public Safety		2,172									2,172
324120 - Impact Fees - Commercial - Public Safety		2,349,328									2,349,328
324310 - Impact Fees - Residential - Transportation		24,056									24,056
324610 - Impact Fees - Residential - Culture/Recreation		1,729									1,729
325100 - Special Assessments - Capital Improvement	46,896										46,896
325200 - Special Assessments - Charges for Public Services	83,746	31,288,201									31,371,947
329000 - Other Permits, Fees & Special Assessments	203,545	201,435									404,980
331100 - Federal Grant - General Government		2,158,290									2,158,290
331200 - Federal Grant - Public Safety	2,790	291,979									294,769
331390 - Federal Grant - Other Physical Environment		1,251,616									1,251,616
331420 - Federal Grant - Mass Transit		3,922,801									3,922,801
331490 - Federal Grant - Other Transportation		156,653									156,653
331500 - Federal Grant - Economic Environment		4,653,844									4,653,844
331650 - Federal Grant - Child Support Reimbursement	386,203										386,203
331690 - Federal Grant - Other Human Services	52,910	2,313,717									2,366,627
334200 - State Grant - Public Safety		484,562									484,562
334340 - State Grant - Garbage/Solid Waste		159,771									159,771
334390 - State Grant - Other Physical Environment	343,997	667									344,664
334490 - State Grant - Other Transportation		2,931,134									2,931,134
334500 - State Grant - Economic Environment		1,184,712									1,184,712
334690 - State Grant - Other Human Services		2,283,832									2,283,832
334700 - State Grant - Culture/Recreation		2,300									2,300
334820 - Article V Clerk of Court Trust Fund		1,690,029									1,690,029
334900 - State Grant - Other	42,560	875,295				635,427					1,553,282
335120 - State Revenue Sharing - Proceeds	9,125,377		4,219,000	210,000							13,554,377
335130 - State Revenue Sharing - Insurance Agents County Licenses	103,000										103,000
335140 - State Revenue Sharing - Mobile Home Licenses	265,623										265,623
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	194,692										194,692
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	446,500										446,500

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	27,671,371		2,848,129								30,519,500
335190 - State Revenue Sharing - Other General Government	96,507	85,582									182,089
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		62,220									62,220
335490 - State Revenue Sharing - Other Transportation	173,224	9,535,019									9,708,243
338000 - Shared Revenue From Other Local Units		7,187									7,187
339000 - Payments From Other Local Units In Lieu Of Taxes	1,642,266	739,757									2,382,023
341100 - Service Charge - Recording Fees	2,905,015										2,905,015
341150 - Public Records Modernization Trust Fund		1,075,094									1,075,094
341200 - Internal Service Fund Fees and Charges							65,228,057				65,228,057
341510 - Fees remitted to County from Tax Collector	5,316,286										5,316,286
341520 - Fees remitted to County from Sheriff	386,634										386,634
341550 - Fees remitted to County from Supervisor of Elections	2,429										2,429
341800 - County Officer Commission and Fees	1,076,600										1,076,600
341900 - Other General Government Charges and Fees	1,082,065										1,082,065
342100 - Service Charge - Law Enforcement Services	6,057,220	277									6,057,497
342300 - Service Charge - Housing for Prisoners	801,431										801,431
342400 - Service Charge - Emergency Management Service Fees/Charges		2,463,751									2,463,751
342500 - Service Charge - Protective Inspection Fees	175	1,238,700									1,238,875
342600 - Service Charge - Ambulance Fees	17,880,722										17,880,722
342900 - Service Charge - Other Public Safety Charges and Fees	3,337,559										3,337,559
343400 - Service Charge - Garbage/Solid Waste	1,248					65,041,048					65,042,296
343600 - Service Charge - Water/Sewer Combination Utility						36,590,939					36,590,939
343700 - Service Charge - Conservation and Resource Management		319,505									319,505
343900 - Service Charge - Other Physical Environment Charges	3,135										3,135
344900 - Service Charge - Other Transportation Charges	553	649,319									649,872
346200 - Service Charge - Hospital Charges						5,428,674					5,428,674
346900 - Service Charge - Other Human Services Charges	1,040,170	132,507									1,172,677
347200 - Service Charge - Parks and Recreation	364	503,959									504,323
348110 - County Court Criminal - Filing Fees		98,919									98,919
348120 - County Court Criminal - Service Charges		308,545									308,545
348130 - County Court Criminal - Court Costs	2,711	815,691									818,402
348210 - Circuit Court Criminal - Filing Fees		200									200
348220 - Circuit Court Criminal - Service Charges		71,272									71,272
348230 - Circuit Court Criminal - Court Costs	48,763	477,669									526,432
348310 - County Court Civil - Filing Fees		2,485,648									2,485,648
348320 - County Court Civil - Service Charges		48,294									48,294
348410 - Circuit Court Civil - Filing Fees		1,413,043									1,413,043
348420 - Circuit Court Civil - Service Charges		942,557									942,557
348430 - Circuit Court Civil - Court Costs		225									225
348480 - Circuit Court Civil - Fees and Service Charges		192,473									192,473
348520 - Traffic Court - Service Charges		355,134									355,134
348530 - Traffic Court - Court Costs		1,098,788									1,098,788
348610 - Juvenile Court - Filing Fees		975									975
348620 - Juvenile Court - Service Charges		9,477									9,477
348630 - Juvenile Court - Court Costs	12,010										12,010
348710 - Probate Court - Filing Fees		404,532									404,532
348720 - Probate Court - Service Charges		71,828									71,828

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348860 - Mediation and Arbitration (Alternative Dispute Resolution)	20,382										20,382
348880 - Probation/Alternatives	782,805										782,805
348921 - Court Innovations/Local Requirements	127,144										127,144
348922 - Legal Aid	127,144										127,144
348923 - Law Library	127,144										127,144
348924 - Juvenile Alternative Programs	127,144										127,144
348930 - State Court Facility Surcharge (\$30)	1,636,250										1,636,250
349000 - Other Charges for Services	1,054,057	74,169									1,128,226
351100 - Judgments and Fines - As Decided by County Court Criminal	513,201	600,672									1,113,873
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		414,569									414,569
351300 - Judgments and Fines - As Decided by County Court Civil	2,073										2,073
351400 - Judgments and Fines - As Decided by Circuit Court Civil		1,750									1,750
351500 - Judgments and Fines - As Decided by Traffic Court	409,454	898,851									1,308,305
351600 - Judgments and Fines - As Decided by Juvenile Court	183,626										183,626
351800 - 10% of Fines to Public Records Modernization Trust Fund		563,574									563,574
354000 - Fines - Local Ordinance Violation		35,528									35,528
358200 - Sale of Contraband Property Seized by Law Enforcement	3,132	1,160,258									1,163,390
359000 - Other Judgments, Fines and Forfeits	892,095	426,643									1,318,738
361100 - Interest	1,425,319	3,001,215	201,090	333,545		3,821,568	631,872				9,414,609
361300 - Net Increase (Decrease) in Fair Value of Investments	-207,435	-475,548	-49,939	-125,823		-759,805	-124,035				-1,742,585
362000 - Rents and Royalties	1,127,280	173,632									1,300,912
364000 - Disposition of Fixed Assets	231,625					-497,453	1,044,496				778,668
365000 - Sale of Surplus Materials and Scrap	34,663	24,046									58,709
366000 - Contributions and Donations from Private Sources		17,533									17,533
369900 - Other Miscellaneous Revenues	14,870,191	8,323,603		937,089		3,425,590	585,091				28,141,564
381000 - Inter-Fund Group Transfers In	6,483,367	11,463,544	7,946,000	37,511,122		34,396					63,438,429
388100 - Sale of General Capital Asset		57,116		53,880							110,996
389700 - Proprietary - Capital Contributions from Other Public Source						4,311,391	35,693				4,347,084
389900 - Proprietary - Other Non-Operating Sources						22,315					22,315
Grand Total	293,628,255	222,757,018	16,496,280	38,927,476		118,054,090	67,401,174				757,264,293

Expenditures Report for FYE 2015

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	446,887										446,887
511.30 - Legislative - Operating Expenses	157,435										157,435
512.10 - Executive - Personnel Services	2,644,066										2,644,066
512.30 - Executive - Operating Expenses	650,653										650,653
512.60 - Executive - Capital Outlay	7,503										7,503
513.10 - Financial and Administrative - Personnel Services	6,840,808										6,840,808

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
513.30 - Financial and Administrative - Operating Expenses	5,013,501										5,013,501
513.60 - Financial and Administrative - Capital Outlay	1,204,720			1,057,146							2,261,866
514.10 - Legal Counsel - Personnel Services	856,687										856,687
514.30 - Legal Counsel - Operating Expenses	257,211										257,211
515.10 - Comprehensive Planning - Personnel Services	2,354,305	20,775									2,375,080
515.30 - Comprehensive Planning - Operating Expenses	920,866	25,000									945,866
519.10 - Other General Government - Personnel Services	30,730,264	4,262					7,662,430				38,396,956
519.30 - Other General Government - Operating Expenses	26,649,267	10,169					58,785,255				85,444,691
519.60 - Other General Government - Capital Outlay	759,422	1,949									761,371
521.10 - Law Enforcement - Personnel Services	76,211,185	1,663,600									77,874,785
521.30 - Law Enforcement - Operating Expenses	12,826,015	1,311,135									14,137,150
521.60 - Law Enforcement - Capital Outlay	2,299,282	153,930									2,453,212
522.10 - Fire Control - Personnel Services	39,207	25,828,333									25,867,540
522.30 - Fire Control - Operating Expenses		8,658,237									8,658,237
522.60 - Fire Control - Capital Outlay		702,620									702,620
523.10 - Detention/Corrections - Personnel Services	34,101,392	197,851									34,299,243
523.30 - Detention/Corrections - Operating Expenses	15,133,786	147,678									15,281,464
523.60 - Detention/Corrections - Capital Outlay	429,495	63,132									492,627
524.10 - Protective Inspections - Personnel Services	1,267,530	2,828,038									4,095,568
524.30 - Protective Inspections - Operating Expenses	1,126,245	1,103,961									2,230,206
524.60 - Protective Inspections - Capital Outlay	29,191	143,652									172,843
524.70 - Protective Inspections - Debt Service		2,401									2,401
525.10 - Emergency and Disaster Relief - Personnel Services	128,536	705,934									834,470
525.30 - Emergency and Disaster Relief - Operating Expenses	24,883	2,009,902									2,034,785
525.60 - Emergency and Disaster Relief - Capital Outlay		143,446									143,446
526.10 - Ambulance and Rescue Services - Personnel Services	13,061,268										13,061,268
526.30 - Ambulance and Rescue Services - Operating Expenses	5,681,499	259									5,681,758
526.60 - Ambulance and Rescue Services - Capital Outlay	756,413										756,413
527.30 - Medical Examiners - Operating Expenses	1,333,066										1,333,066
527.60 - Medical Examiners - Capital Outlay	1,409										1,409
529.10 - Other Public Safety - Personnel Services		678,343									678,343
529.30 - Other Public Safety - Operating Expenses	281,611	2,090,595									2,372,206
529.60 - Other Public Safety - Capital Outlay		97,771									97,771
529.70 - Other Public Safety - Debt Service			8,264,143								8,264,143
534.10 - Garbage/Solid Waste - Personnel Services						2,070,774					2,070,774
534.30 - Garbage/Solid Waste - Operating Expenses						27,144,240					27,144,240
536.10 - Water/Sewer Services - Personnel Services						11,562,051					11,562,051
536.30 - Water/Sewer Services - Operating Expenses						33,847,847					33,847,847
536.70 - Water/Sewer Services - Debt Service						8,145,334					8,145,334
537.10 - Conservation/Resource Management - Personnel Services	1,514,427	100,381									1,614,808
537.30 - Conservation/Resource Management - Operating Expenses	1,327,051	1,815,345									3,142,396
537.60 - Conservation/Resource Management - Capital Outlay	370,943	757,966		2,236,119							3,365,028
538.10 - Flood Control/Stormwater Control - Personnel Services	1,180,744										1,180,744
538.30 - Flood Control/Stormwater Control - Operating Expenses	1,148,360	246,597									1,394,957
539.30 - Other Physical Environment - Operating Expenses		132,143									132,143
539.60 - Other Physical Environment - Capital Outlay		219,030									219,030
541.10 - Road/Street Facilities - Personnel Services		11,038,685									11,038,685
541.30 - Road/Street Facilities - Operating Expenses	5,540	33,235,447									33,240,987

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
541.60 - Road/Street Facilities - Capital Outlay		21,161,530		1,228,077							22,389,607
541.70 - Road/Street Facilities - Debt Service		4,256									4,256
544.10 - Mass Transit - Personnel Services	100,229	1,383,613									1,483,842
544.30 - Mass Transit - Operating Expenses	224,571	5,025,264									5,249,835
544.60 - Mass Transit - Capital Outlay		303,737									303,737
549.10 - Other Transportation - Personnel Services		1,163,588									1,163,588
549.30 - Other Transportation - Operating Expenses		1,234,474									1,234,474
549.70 - Other Transportation - Debt Service		1,835	7,904,729								7,906,564
552.10 - Industry Development - Personnel Services	513,501	1,159,097									1,672,598
552.30 - Industry Development - Operating Expenses	688,718	5,006,805									5,695,523
552.60 - Industry Development - Capital Outlay	52,052	5,737		13,677							71,466
552.70 - Industry Development - Debt Service		1,451,216									1,451,216
553.10 - Veterans Services - Personnel Services	176,868										176,868
553.30 - Veterans Services - Operating Expenses	131,789										131,789
554.10 - Housing and Urban Development - Personnel Services	4,534	1,041,614									1,046,148
554.30 - Housing and Urban Development - Operating Expenses	20	6,579,541									6,579,561
554.60 - Housing and Urban Development - Capital Outlay		124,068									124,068
561.10 - Hospitals - Personnel Services		1,894,486									1,894,486
561.30 - Hospitals - Operating Expenses		20,211,668									20,211,668
561.60 - Hospitals - Capital Outlay		1,267									1,267
562.10 - Health - Personnel Services	768,190	28,706				2,621,268					3,418,164
562.30 - Health - Operating Expenses	572,766	86,099				2,999,241					3,658,106
562.60 - Health - Capital Outlay		69,429									69,429
563.10 - Mental Health - Personnel Services	162,777										162,777
563.30 - Mental Health - Operating Expenses	43,537										43,537
564.10 - Public Assistance - Personnel Services	245,559	1,087,949									1,333,508
564.30 - Public Assistance - Operating Expenses	242,980	12,839,585									13,082,565
564.60 - Public Assistance - Capital Outlay		1,636,716		2,697,058							4,333,774
569.10 - Other Human Services - Personnel Services	672,000	1,025,540									1,697,540
569.30 - Other Human Services - Operating Expenses	532,048	360,621									892,669
571.10 - Libraries - Personnel Services	70,308										70,308
571.30 - Libraries - Operating Expenses		3,626,088									3,626,088
571.60 - Libraries - Capital Outlay				66,198							66,198
572.10 - Parks/Recreation - Personnel Services		3,426,653									3,426,653
572.30 - Parks/Recreation - Operating Expenses		4,565,262									4,565,262
572.60 - Parks/Recreation - Capital Outlay		3,075,295		400,000							3,475,295
579.10 - Other Culture/Recreation - Personnel Services	280,312										280,312
579.30 - Other Culture/Recreation - Operating Expenses	136,933										136,933
579.60 - Other Culture/Recreation - Capital Outlay	15,539										15,539
581.90 - Interfund Transfers Out - Other Uses	10,266,488	52,158,413		353,539		659,989					63,438,429
588.90 - Non-Cash Transfer Out From GFAAG - Other Uses							80,363				80,363
601.10 - Court Administration - Personnel Services	636,252										636,252
601.30 - Court Administration - Operating Expenses	450,761										450,761
601.60 - Court Administration - Capital Outlay	169,581										169,581
602.10 - State Attorney Administration - Personnel Services	373,993										373,993
602.30 - State Attorney Administration - Operating Expenses	315,468										315,468
602.60 - State Attorney Administration - Capital Outlay	254,784										254,784
603.10 - Public Defender Administration - Personnel Services	198,083										198,083
603.30 - Public Defender Administration - Operating Expenses	353,724										353,724

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
603.60 - Public Defender Administration - Capital Outlay	34,110										34,110
604.10 - Clerk of Court Administration - Personnel Services		964,329									964,329
604.30 - Clerk of Court Administration - Operating Expenses	908,059	85,841									993,900
604.60 - Clerk of Court Administration - Capital Outlay		1,070									1,070
608.10 - Jury Management - Personnel Services		82,823									82,823
608.30 - Jury Management - Operating Expenses		279,541									279,541
614.10 - Clerk of Court - Personnel Services		2,343,627									2,343,627
614.30 - Clerk of Court - Operating Expenses		199,511									199,511
622.10 - Drug Court - Personnel Services	175,101	117,022									292,123
622.30 - Drug Court - Operating Expenses		170,423									170,423
623.10 - Pre-Trial Release - Personnel Services	977,864										977,864
623.30 - Pre-Trial Release - Operating Expenses	52,720										52,720
623.60 - Pre-Trial Release - Capital Outlay	1,211										1,211
634.10 - Clerk of Court - Personnel Services		988,776									988,776
634.30 - Clerk of Court - Operating Expenses		99,677									99,677
654.10 - Clerk of Court - Personnel Services		866,455									866,455
654.30 - Clerk of Court - Operating Expenses		112,085									112,085
674.10 - Clerk of Court - Personnel Services		996,413									996,413
674.30 - Clerk of Court - Operating Expenses		42,047									42,047
684.10 - Juvenile Drug Court - Personnel Services	626,845	110,220									737,065
684.30 - Juvenile Drug Court - Operating Expenses	232,602										232,602
685.30 - Guardian ad Litem - Operating Expenses	1,097										1,097
694.10 - Clerk of Court - Personnel Services		488,353									488,353
694.30 - Clerk of Court - Operating Expenses		26,463									26,463
711.10 - Courthouse Security - Personnel Services	5,072,996										5,072,996
711.30 - Courthouse Security - Operating Expenses	1,079,045										1,079,045
712.10 - Courthouse Facilities - Personnel Services	250,298										250,298
712.30 - Courthouse Facilities - Operating Expenses	2,624,336										2,624,336
713.30 - Information Systems - Operating Expenses	156,436										156,436
714.10 - Public Law Library - Personnel Services	80,551										80,551
714.30 - Public Law Library - Operating Expenses	199,083										199,083
714.60 - Public Law Library - Capital Outlay	7,419										7,419
715.30 - Legal Aid - Operating Expenses	305,116										305,116
716.10 - Clerk of Court Related Technology - Personnel Services		746,244									746,244
716.30 - Clerk of Court Related Technology - Operating Expenses		888,861									888,861
716.60 - Clerk of Court Related Technology - Capital Outlay		398,220									398,220
724.10 - Clerk of Court - Personnel Services		1,778,251									1,778,251
724.30 - Clerk of Court - Operating Expenses		188,782									188,782
733.10 - Misdemeanor Probation - Personnel Services	1,859,695										1,859,695
733.30 - Misdemeanor Probation - Operating Expenses	240,830										240,830
734.30 - Drug Court-County Criminal - Operating Expenses	578										578
739.10 - Other County Court-Criminal Costs - Personnel Services	210,572										210,572
739.30 - Other County Court-Criminal Costs - Operating Expenses	171,951										171,951
744.10 - Clerk of Court - Personnel Services		738,995									738,995
744.30 - Clerk of Court - Operating Expenses		69,226									69,226
764.10 - Clerk of Court - Personnel Services		1,818,514									1,818,514
764.30 - Clerk of Court - Operating Expenses		137,234									137,234
Grand Total	283,865,976	262,447,299	16,168,872	8,051,814		89,050,744	66,528,048				726,112,753

Data Element Worksheet Report for FYE: 2015, Polk

Affiliates Report for FYE 2015

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Eloise Community Redevelopment Agency	Blended in Primary Report	\$34,111	\$20,473	
Special District - Harden / Parkway Community Redevelopment Agency	Blended in Primary Report	\$704,690	\$745,000	
Special District - Housing Finance Authority of Polk County	Independently Reported	\$72,108	\$106,788	\$0
Special District - North Ridge Community Redevelopment Agency	Blended in Primary Report	\$6,894,621	\$43,762,580	
Special District - Polk Commerce Centre Community Redevelopment Agency	Blended in Primary Report	\$21,549	\$104,257	
Special District - Polk County Industrial Development Authority	Independently Reported	\$8,445	\$7,663	\$0