

Unit Information

Unit Type: County

Year: 2016

Unit Name: Polk

Unit Dependency:

Unit Status: Active

Location Information

Name: Mrs. Stacy M. Butterfield

Title: Clerk of Courts 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: 4/27/2017

Audit Received Date: 4/28/2017

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$353,112,206

Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/21/2017

Auditor Name: CliftonLarsonAllen LLP

Address:
402 S Kentucky Ave
Suite 600
Lakeland FL 33801

Certification

Chief Financial Officer

Name: Stacy M. Butterfield, CPA

Title: Clerk of Courts & Comptroller

Chairman/Elected Official

Name: Melony M. Bell

Title: Chairman, 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 2016

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	147,701,398	42,559,899		6,619							190,267,916
312100 - Local Option Taxes		10,401,039									10,401,039
312300 - County Ninth-Cent Voted Fuel Tax		2,181,201									2,181,201
312410 - First Local Option Fuel Tax		12,099,670									12,099,670
312420 - Second Local Option Fuel Tax		7,653,503									7,653,503
312600 - Discretionary Sales Surtaxes		41,477,323									41,477,323
314100 - Utility Service Tax - Electricity	26,689,666										26,689,666
314300 - Utility Service Tax - Water	4,409,617										4,409,617
314400 - Utility Service Tax - Gas	554,686										554,686
314700 - Utility Service Tax - Fuel Oil	144										144
315000 - Communications Service Tax (Chapter 202)	9,755,637										9,755,637
316000 - Local Business Tax (Chapter 205)	1,216,024										1,216,024
319000 - Other General Taxes		141,159									141,159
322000 - Building Permits		6,332,816									6,332,816
323700 - Franchise Fee - Solid Waste	253,778										253,778
324110 - Impact Fees - Residential - Public Safety		241,226									241,226
324310 - Impact Fees - Residential - Transportation		2,135,678									2,135,678
324610 - Impact Fees - Residential - Culture/Recreation		90,590									90,590
325100 - Special Assessments - Capital Improvement	47,643										47,643
325200 - Special Assessments - Charges for Public Services		39,458,151				6,061,778					45,519,929
329000 - Other Permits, Fees & Special Assessments	291,177	283,704									574,881
331100 - Federal Grant - General Government		1,871,050									1,871,050
331200 - Federal Grant - Public Safety		528,203									528,203
331420 - Federal Grant - Mass Transit		1,621,018									1,621,018
331490 - Federal Grant - Other Transportation		699,989									699,989
331500 - Federal Grant - Economic Environment	750	3,195,441									3,196,191
331650 - Federal Grant - Child Support Reimbursement	414,351										414,351
331690 - Federal Grant - Other Human Services	46,873	2,138,021									2,184,894
334200 - State Grant - Public Safety		539,681									539,681
334340 - State Grant - Garbage/Solid Waste		43,009									43,009
334390 - State Grant - Other Physical Environment	349,873	3,554									353,427
334490 - State Grant - Other Transportation		5,276,011									5,276,011
334500 - State Grant - Economic Environment		2,026,011									2,026,011
334690 - State Grant - Other Human Services		1,187,037									1,187,037
334700 - State Grant - Culture/Recreation		36,802									36,802
334820 - Article V Clerk of Court Trust Fund		764,107									764,107
334900 - State Grant - Other	5,000	952,668				1,906					959,574
335120 - State Revenue Sharing - Proceeds	4,115,363	59,143	4,395,000	5,489,000							14,058,506
335130 - State Revenue Sharing - Insurance Agents County Licenses	108,614										108,614
335140 - State Revenue Sharing - Mobile Home Licenses	248,615										248,615
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	154,484										154,484
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	30,541,558		2,780,000								33,321,558
335490 - State Revenue Sharing - Other Transportation		10,437,577									10,437,577

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
337200 - Local Government Unit Grant - Public Safety	164,865										164,865
338000 - Shared Revenue From Other Local Units		120									120
339000 - Payments From Other Local Units In Lieu Of Taxes	1,664,228	459,411									2,123,639
341100 - Service Charge - Recording Fees	3,293,190										3,293,190
341150 - Public Records Modernization Trust Fund		1,230,605									1,230,605
341200 - Internal Service Fund Fees and Charges							67,955,354				67,955,354
341300 - Administrative Service Fees	8,706,191										8,706,191
341510 - Fees remitted to County from Tax Collector	6,694,481										6,694,481
341520 - Fees remitted to County from Sheriff	485,960										485,960
341550 - Fees remitted to County from Supervisor of Elections	8,512										8,512
341800 - County Officer Commission and Fees	1,059,659										1,059,659
341900 - Other General Government Charges and Fees	1,167,885										1,167,885
342100 - Service Charge - Law Enforcement Services	6,323,583										6,323,583
342300 - Service Charge - Housing for Prisoners	884,349										884,349
342400 - Service Charge - Emergency Management Service Fees/Charges		2,488,203									2,488,203
342500 - Service Charge - Protective Inspection Fees	100	1,222,896									1,222,996
342600 - Service Charge - Ambulance Fees	19,847,917										19,847,917
342900 - Service Charge - Other Public Safety Charges and Fees	3,344,286										3,344,286
343400 - Service Charge - Garbage/Solid Waste	168					29,574,396					29,574,564
343600 - Service Charge - Water/Sewer Combination Utility						68,436,965					68,436,965
343700 - Service Charge - Conservation and Resource Management		317,668									317,668
344900 - Service Charge - Other Transportation Charges	285	72,634									72,919
346200 - Service Charge - Hospital Charges						5,122,598					5,122,598
346900 - Service Charge - Other Human Services Charges	1,373,953	442,933									1,816,886
347200 - Service Charge - Parks and Recreation	28	436,429									436,457
348110 - County Court Criminal - Filing Fees		234,815									234,815
348120 - County Court Criminal - Service Charges		100,499									100,499
348130 - County Court Criminal - Court Costs	3,608	687,174									690,782
348210 - Circuit Court Criminal - Filing Fees		800									800
348220 - Circuit Court Criminal - Service Charges		85,333									85,333
348230 - Circuit Court Criminal - Court Costs	44,381	337,325									381,706
348310 - County Court Civil - Filing Fees		2,437,001									2,437,001
348320 - County Court Civil - Service Charges		53,549									53,549
348410 - Circuit Court Civil - Filing Fees		1,307,317									1,307,317
348420 - Circuit Court Civil - Service Charges		974,813									974,813
348480 - Circuit Court Civil - Fees and Service Charges		176,646									176,646
348520 - Traffic Court - Service Charges		670,952									670,952
348530 - Traffic Court - Court Costs		1,816,690									1,816,690
348610 - Juvenile Court - Filing Fees		1,365									1,365
348620 - Juvenile Court - Service Charges		12,322									12,322
348630 - Juvenile Court - Court Costs	15,705										15,705
348710 - Probate Court - Filing Fees		398,290									398,290
348720 - Probate Court - Service Charges		67,522									67,522
348860 - Mediation and Arbitration (Alternative Dispute Resolution)	18,474										18,474
348880 - Probation/Alternatives	789,916										789,916
348921 - Court Innovations/Local Requirements	131,807										131,807
348922 - Legal Aid	131,807										131,807

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348923 - Law Library	131,807										131,807
348924 - Juvenile Alternative Programs	131,807										131,807
348930 - State Court Facility Surcharge (\$30)	1,788,337										1,788,337
349000 - Other Charges for Services	1,367,243	186,305									1,553,548
351100 - Judgments and Fines - As Decided by County Court Criminal	580,915	194,828									775,743
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		490,102									490,102
351300 - Judgments and Fines - As Decided by County Court Civil	1,200										1,200
351400 - Judgments and Fines - As Decided by Circuit Court Civil		100									100
351500 - Judgments and Fines - As Decided by Traffic Court	441,717	1,463,625									1,905,342
351600 - Judgments and Fines - As Decided by Juvenile Court	200,574	32									200,606
351800 - 10% of Fines to Public Records Modernization Trust Fund		675,999									675,999
354000 - Fines - Local Ordinance Violation		48,906									48,906
358200 - Sale of Contraband Property Seized by Law Enforcement	6,636	549,190									555,826
359000 - Other Judgments, Fines and Forfeits	593,973	460,185				801					1,054,959
361100 - Interest	1,538,222	3,403,248	253,655	646,220		4,635,458	672,255				11,149,058
361300 - Net Increase (Decrease) in Fair Value of Investments	-251,009	-677,166	-63,611	-112,018		-989,158	-138,745				-2,231,707
362000 - Rents and Royalties	1,272,574	163,972		12,000		11,000					1,459,546
364000 - Disposition of Fixed Assets						-1,375,533	859,117				-516,416
365000 - Sale of Surplus Materials and Scrap	33,400	22,473				420,016	3,036				478,925
366000 - Contributions and Donations from Private Sources		15,545									15,545
369900 - Other Miscellaneous Revenues	2,799,818	17,138,893		43,500		2,990,066	893,296				23,865,573
381000 - Inter-Fund Group Transfers In	7,324,055	6,094,960	9,645,703	6,281,163		3,133,163	375,000				32,854,044
384000 - Debt Proceeds			17,375,000								17,375,000
388100 - Sale of General Capital Asset	173,648	18,574		1,092,602		16,214					1,301,038
389200 - Proprietary - Federal Grants and Donations		36,853									36,853
389400 - Proprietary - Other Grants and Donations		11,663									11,663
389700 - Proprietary - Capital Contributions from Other Public Source						7,046,400					7,046,400
Grand Total	301,642,006	242,766,880	34,385,747	13,459,086		125,086,070	70,619,313				787,959,102

Expenditures Report for FYE 2016

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	446,545										446,545
511.30 - Legislative - Operating Expenses	158,221										158,221
512.10 - Executive - Personnel Services	2,727,853						230,038				2,957,891
512.30 - Executive - Operating Expenses	647,494						103,712				751,206
512.60 - Executive - Capital Outlay	6,432										6,432
513.10 - Financial and Administrative - Personnel Services	5,723,703						4,728,990				10,452,693
513.30 - Financial and Administrative - Operating Expenses	7,766,644			720,796			57,592,006				66,079,446
513.60 - Financial and Administrative - Capital Outlay	6,888			10,183,098			338,321				10,528,307
514.10 - Legal Counsel - Personnel Services	837,127										837,127

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
514.30 - Legal Counsel - Operating Expenses	231,229										231,229
515.10 - Comprehensive Planning - Personnel Services	2,467,459	181									2,467,640
515.30 - Comprehensive Planning - Operating Expenses	832,002	4,043									836,045
515.60 - Comprehensive Planning - Capital Outlay	3,884										3,884
519.10 - Other General Government - Personnel Services	32,946,926						2,523,559				35,470,485
519.30 - Other General Government - Operating Expenses	27,100,362	1,187		15,294			4,655,439				31,772,282
519.60 - Other General Government - Capital Outlay	1,427,069						9,163,983				10,591,052
521.10 - Law Enforcement - Personnel Services	78,743,462	1,546,534									80,289,996
521.30 - Law Enforcement - Operating Expenses	12,718,459	802,730									13,521,189
521.60 - Law Enforcement - Capital Outlay	4,771,618	853,828									5,625,446
522.10 - Fire Control - Personnel Services	40,544	29,681,221									29,721,765
522.30 - Fire Control - Operating Expenses	7,729	8,573,357									8,581,086
522.60 - Fire Control - Capital Outlay		244,003									244,003
523.10 - Detention/Corrections - Personnel Services	35,563,715	521,416									36,085,131
523.30 - Detention/Corrections - Operating Expenses	15,593,793	187,574									15,781,367
523.60 - Detention/Corrections - Capital Outlay	580,496	8,986									589,482
524.10 - Protective Inspections - Personnel Services	1,502,298	3,412,558									4,914,856
524.30 - Protective Inspections - Operating Expenses	1,096,877	746,738									1,843,615
524.60 - Protective Inspections - Capital Outlay	81,798	137,467									219,265
524.70 - Protective Inspections - Debt Service		5,402									5,402
525.10 - Emergency and Disaster Relief - Personnel Services	134,070	762,003					160,843				1,056,916
525.30 - Emergency and Disaster Relief - Operating Expenses	28,642	1,742,268					127,700				1,898,610
525.60 - Emergency and Disaster Relief - Capital Outlay		178,220									178,220
526.10 - Ambulance and Rescue Services - Personnel Services	16,031,023										16,031,023
526.30 - Ambulance and Rescue Services - Operating Expenses	5,789,412	33,460									5,822,872
526.60 - Ambulance and Rescue Services - Capital Outlay	1,067,372	87,658									1,155,030
527.30 - Medical Examiners - Operating Expenses	1,362,770										1,362,770
529.10 - Other Public Safety - Personnel Services		1,111,223					85,987				1,197,210
529.30 - Other Public Safety - Operating Expenses	245,789	2,201,312					244,900				2,692,001
529.60 - Other Public Safety - Capital Outlay		65,698					129,387				195,085
529.70 - Other Public Safety - Debt Service			8,370,935								8,370,935
534.10 - Garbage/Solid Waste - Personnel Services						2,485,351					2,485,351
534.30 - Garbage/Solid Waste - Operating Expenses						23,412,776					23,412,776
536.10 - Water/Sewer Services - Personnel Services						11,874,222					11,874,222
536.30 - Water/Sewer Services - Operating Expenses						33,219,243					33,219,243
536.70 - Water/Sewer Services - Debt Service						7,613,802					7,613,802
537.10 - Conservation/Resource Management - Personnel Services	1,566,135	104,107									1,670,242
537.30 - Conservation/Resource Management - Operating Expenses	1,316,933	87,992									1,404,925
537.60 - Conservation/Resource Management - Capital Outlay	188,933	483		235,500							424,916
538.10 - Flood Control/Stormwater Control - Personnel Services	1,146,135										1,146,135
538.30 - Flood Control/Stormwater Control - Operating Expenses	1,099,920	110,435									1,210,355
538.60 - Flood Control/Stormwater Control - Capital Outlay	6,225										6,225
539.30 - Other Physical Environment - Operating Expenses		99,363									99,363
541.10 - Road/Street Facilities - Personnel Services		11,263,513									11,263,513
541.30 - Road/Street Facilities - Operating Expenses		36,768,712									36,768,712
541.60 - Road/Street Facilities - Capital Outlay		14,850,862		465,956							15,316,818
541.70 - Road/Street Facilities - Debt Service		4,911									4,911
544.10 - Mass Transit - Personnel Services		67,566									67,566

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
544.30 - Mass Transit - Operating Expenses	3,202,391	4,993,406									8,195,797
544.60 - Mass Transit - Capital Outlay		244,599									244,599
549.10 - Other Transportation - Personnel Services		558,468									558,468
549.30 - Other Transportation - Operating Expenses		1,054,700									1,054,700
549.70 - Other Transportation - Debt Service			7,569,921								7,569,921
552.10 - Industry Development - Personnel Services		1,413,880									1,413,880
552.30 - Industry Development - Operating Expenses	1,404,856	6,252,806									7,657,662
552.60 - Industry Development - Capital Outlay		89,751									89,751
552.70 - Industry Development - Debt Service		1,567,267									1,567,267
553.10 - Veterans Services - Personnel Services	209,012										209,012
553.30 - Veterans Services - Operating Expenses	118,176										118,176
554.10 - Housing and Urban Development - Personnel Services		992,810									992,810
554.30 - Housing and Urban Development - Operating Expenses		4,144,847									4,144,847
554.60 - Housing and Urban Development - Capital Outlay		1,096,611									1,096,611
561.10 - Hospitals - Personnel Services		2,015,656									2,015,656
561.30 - Hospitals - Operating Expenses		24,392,517									24,392,517
562.10 - Health - Personnel Services	767,436	29,086				2,506,717					3,303,239
562.30 - Health - Operating Expenses	570,896	43,226				2,799,880					3,414,002
562.60 - Health - Capital Outlay	32,318										32,318
563.10 - Mental Health - Personnel Services	246,316										246,316
563.30 - Mental Health - Operating Expenses	35,482										35,482
564.10 - Public Assistance - Personnel Services	300,391	492,860									793,251
564.30 - Public Assistance - Operating Expenses	507,696	11,541,729									12,049,425
564.60 - Public Assistance - Capital Outlay				13,298,543							13,298,543
569.10 - Other Human Services - Personnel Services	702,700	1,154,619									1,857,319
569.30 - Other Human Services - Operating Expenses	392,120	875,191									1,267,311
569.60 - Other Human Services - Capital Outlay		10,175									10,175
571.30 - Libraries - Operating Expenses	67,644	1,442,467									1,510,111
572.10 - Parks/Recreation - Personnel Services		3,650,719									3,650,719
572.30 - Parks/Recreation - Operating Expenses		4,368,454									4,368,454
572.60 - Parks/Recreation - Capital Outlay		2,864,065		51,838							2,915,903
579.10 - Other Culture/Recreation - Personnel Services	350,389										350,389
579.30 - Other Culture/Recreation - Operating Expenses	106,146										106,146
581.90 - Interfund Transfers Out - Other Uses	7,594,640	13,449,430	700,000	972,199		10,137,775					32,854,044
585.90 - Payment to Refunded Bond Escrow Agent - Other Uses			17,375,000								17,375,000
588.90 - Non-Cash Transfer Out From GFAAG - Other Uses						18,490	26,533				45,023
601.10 - Court Administration - Personnel Services	673,805										673,805
601.30 - Court Administration - Operating Expenses	383,034										383,034
601.60 - Court Administration - Capital Outlay	168,476										168,476
602.10 - State Attorney Administration - Personnel Services	388,730										388,730
602.30 - State Attorney Administration - Operating Expenses	418,070										418,070
602.60 - State Attorney Administration - Capital Outlay	39,585										39,585
603.10 - Public Defender Administration - Personnel Services	240,220										240,220
603.30 - Public Defender Administration - Operating Expenses	481,080										481,080
603.60 - Public Defender Administration - Capital Outlay	23,592										23,592
604.10 - Clerk of Court Administration - Personnel Services		953,439									953,439
604.30 - Clerk of Court Administration - Operating Expenses	897,441	112,367									1,009,808
604.60 - Clerk of Court Administration - Capital Outlay		955									955
608.10 - Jury Management - Personnel Services		86,407									86,407

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
608.30 - Jury Management - Operating Expenses		252,879									252,879
614.10 - Clerk of Court - Personnel Services		2,418,113									2,418,113
614.30 - Clerk of Court - Operating Expenses		88,606									88,606
622.80 - Drug Court - Grants and Aids		272,723									272,723
623.10 - Pre-Trial Release - Personnel Services	1,031,228										1,031,228
623.30 - Pre-Trial Release - Operating Expenses	43,687										43,687
634.10 - Clerk of Court - Personnel Services		1,127,384									1,127,384
634.30 - Clerk of Court - Operating Expenses		35,166									35,166
654.10 - Clerk of Court - Personnel Services		920,705									920,705
654.30 - Clerk of Court - Operating Expenses		95,616									95,616
671.10 - Court Administration - Personnel Services	234,536										234,536
671.30 - Court Administration - Operating Expenses	34,587										34,587
674.10 - Clerk of Court - Personnel Services		1,005,000									1,005,000
674.30 - Clerk of Court - Operating Expenses		16,168									16,168
684.80 - Juvenile Drug Court - Grants and Aids		257,136									257,136
685.30 - Guardian ad Litem - Operating Expenses	827										827
694.10 - Clerk of Court - Personnel Services		475,127									475,127
694.30 - Clerk of Court - Operating Expenses		5,399									5,399
711.10 - Courthouse Security - Personnel Services	5,195,259										5,195,259
711.30 - Courthouse Security - Operating Expenses	1,120,120										1,120,120
711.60 - Courthouse Security - Capital Outlay	34,619										34,619
712.10 - Courthouse Facilities - Personnel Services	255,872										255,872
712.30 - Courthouse Facilities - Operating Expenses	2,908,545										2,908,545
713.30 - Information Systems - Operating Expenses	286,465	729									287,194
713.60 - Information Systems - Capital Outlay	111,038										111,038
714.10 - Public Law Library - Personnel Services	86,221										86,221
714.30 - Public Law Library - Operating Expenses	206,636										206,636
715.30 - Legal Aid - Operating Expenses	305,116										305,116
716.10 - Clerk of Court Related Technology - Personnel Services		767,798									767,798
716.30 - Clerk of Court Related Technology - Operating Expenses		663,316									663,316
716.60 - Clerk of Court Related Technology - Capital Outlay		227,054									227,054
719.30 - Other Operating Court Costs - Operating Expenses	207,518										207,518
724.10 - Clerk of Court - Personnel Services		1,912,619									1,912,619
724.30 - Clerk of Court - Operating Expenses		74,205									74,205
733.10 - Misdemeanor Probation - Personnel Services	1,856,652										1,856,652
733.30 - Misdemeanor Probation - Operating Expenses	240,777										240,777
739.10 - Other County Court-Criminal Costs - Personnel Services	237,067										237,067
739.30 - Other County Court-Criminal Costs - Operating Expenses	181,398										181,398
744.10 - Clerk of Court - Personnel Services		783,958									783,958
744.30 - Clerk of Court - Operating Expenses		22,852									22,852
752.30 - Alternative Dispute Resolutions - Operating Expenses	7,944										7,944
764.10 - Clerk of Court - Personnel Services		1,445,738									1,445,738
764.30 - Clerk of Court - Operating Expenses		47,878									47,878
Grand Total	298,922,740	219,075,687	34,015,856	25,943,224		94,068,256	80,111,398				752,137,161

Affiliates Report for FYE 2016

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Eloise Community Redevelopment Agency	Blended in Primary Report	\$47,133	\$15,045	\$0
Special District - Harden / Parkway Community Redevelopment Agency	Blended in Primary Report	\$736,482	\$850,000	\$0
Special District - Housing Finance Authority of Polk County	Independently Reported	\$43,248	\$115,118	\$0
Special District - North Ridge Community Redevelopment Agency	Zero Revenues And Expenditures	\$0	\$0	\$0
Special District - Polk Commerce Centre Community Redevelopment Agency	Blended in Primary Report	\$31,856	\$104,911	\$0
Special District - Polk County Industrial Development Authority	Independently Reported	\$5,006	\$11,427	\$0