

Unit Information

Unit Type: County

Year: 2018

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: 5/21/2019

Audit Received Date: 5/21/2019

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$341,425,248

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/21/2019

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 and Comptroller

Chairman/Elected Official

Name: George 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?

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Revenues Report for FYE 2018

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	172,682,316	50,200,275		3,500							222,886,091
312100 - Local Option Taxes		13,510,495									13,510,495
312300 - County Ninth-Cent Voted Fuel Tax		2,351,513									2,351,513
312410 - First Local Option Fuel Tax		13,051,974									13,051,974
312420 - Second Local Option Fuel Tax		8,141,473									8,141,473
312600 - Discretionary Sales Surtaxes		46,029,874									46,029,874
314100 - Utility Service Tax - Electricity	27,395,470										27,395,470
314300 - Utility Service Tax - Water	4,882,097										4,882,097
314400 - Utility Service Tax - Gas	631,748										631,748
314700 - Utility Service Tax - Fuel Oil	156										156
315000 - Communications Service Tax (Chapter 202)	9,636,645										9,636,645
316000 - Local Business Tax (Chapter 205)	1,225,053										1,225,053
319000 - Other General Taxes		116,079									116,079
322000 - Building Permits		8,561,229									8,561,229
323700 - Franchise Fee - Solid Waste	296,475										296,475
324110 - Impact Fees - Residential - Public Safety		1,456,193									1,456,193
324310 - Impact Fees - Residential - Transportation		13,523,446									13,523,446
324610 - Impact Fees - Residential - Culture/Recreation		1,061,783									1,061,783
324710 - Impact Fees - Residential - Other		250,000									250,000
325100 - Special Assessments - Capital Improvement	20,073										20,073
325200 - Special Assessments - Charges for Public Services	254,331	40,432,810				6,207,197					46,894,338
329000 - Other Permits, Fees & Special Assessments	173,727	202,037									375,764
331100 - Federal Grant - General Government		1,084,251									1,084,251
331200 - Federal Grant - Public Safety		1,638,803									1,638,803
331420 - Federal Grant - Mass Transit		141,329									141,329
331490 - Federal Grant - Other Transportation		641,446									641,446
331500 - Federal Grant - Economic Environment		3,209,676									3,209,676
331650 - Federal Grant - Child Support Reimbursement	273,406										273,406
331690 - Federal Grant - Other Human Services	35,781	1,283,706									1,319,487
331700 - Federal Grant - Culture/Recreation		1,000									1,000
334200 - State Grant - Public Safety		1,600,802									1,600,802
334340 - State Grant - Garbage/Solid Waste		52,567									52,567
334390 - State Grant - Other Physical Environment	354,288	22,920									377,208
334490 - State Grant - Other Transportation		46,404									46,404
334500 - State Grant - Economic Environment		1,703,245									1,703,245
334690 - State Grant - Other Human Services		1,589,661									1,589,661
334820 - Article V Clerk of Court Trust Fund		357,506									357,506
334900 - State Grant - Other		1,011,433									1,011,433
335120 - State Revenue Sharing - Proceeds	11,176,560		4,395,000								15,571,560
335130 - State Revenue Sharing - Insurance Agents County Licenses	91,695										91,695
335140 - State Revenue Sharing - Mobile Home Licenses	222,669										222,669
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	176,782										176,782
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	33,314,105		2,780,000								36,094,105

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335190 - State Revenue Sharing - Other General Government	50,207	44,523									94,730
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		48,125									48,125
335490 - State Revenue Sharing - Other Transportation		10,898,649									10,898,649
337200 - Local Government Unit Grant - Public Safety	226,204										226,204
338000 - Shared Revenue From Other Local Units		1,290									1,290
341100 - Service Charge - Recording Fees	3,998,672										3,998,672
341150 - Public Records Modernization Trust Fund		1,501,855									1,501,855
341200 - Internal Service Fund Fees and Charges							75,409,754				75,409,754
341510 - Fees remitted to County from Tax Collector	7,590,403										7,590,403
341520 - Fees remitted to County from Sheriff	583,505										583,505
341550 - Fees remitted to County from Supervisor of Elections	8,977										8,977
341800 - County Officer Commission and Fees	1,169,563										1,169,563
341900 - Other General Government Charges and Fees	1,309,549	20,930									1,330,479
342100 - Service Charge - Law Enforcement Services	6,915,779										6,915,779
342200 - Service Charge - Fire Protection		877									877
342300 - Service Charge - Housing for Prisoners	960,789										960,789
342400 - Service Charge - Emergency Management Service Fees/Charges		2,643,685									2,643,685
342500 - Service Charge - Protective Inspection Fees	92	1,782,551									1,782,643
342600 - Service Charge - Ambulance Fees	22,386,130										22,386,130
342900 - Service Charge - Other Public Safety Charges and Fees	2,913,834										2,913,834
343400 - Service Charge - Garbage/Solid Waste	716					37,398,813					37,399,529
343600 - Service Charge - Water/Sewer Combination Utility	606					80,010,629					80,011,235
343700 - Service Charge - Conservation and Resource Management		326,655									326,655
346200 - Service Charge - Hospital Charges						5,742,733					5,742,733
346900 - Service Charge - Other Human Services Charges	1,426,802	311,436									1,738,238
347200 - Service Charge - Parks and Recreation	23	585,425									585,448
348110 - County Court Criminal - Filing Fees		115,947									115,947
348120 - County Court Criminal - Service Charges		169,887									169,887
348130 - County Court Criminal - Court Costs	550	575,055									575,605
348210 - Circuit Court Criminal - Filing Fees		2,160									2,160
348220 - Circuit Court Criminal - Service Charges		89,670									89,670
348230 - Circuit Court Criminal - Court Costs	55,920	364,625									420,545
348310 - County Court Civil - Filing Fees		3,010,780									3,010,780
348320 - County Court Civil - Service Charges		54,048									54,048
348410 - Circuit Court Civil - Filing Fees		1,525,434									1,525,434
348420 - Circuit Court Civil - Service Charges		597,574									597,574
348480 - Circuit Court Civil - Fees and Service Charges		150,118									150,118
348520 - Traffic Court - Service Charges		974,530									974,530
348530 - Traffic Court - Court Costs		2,163,094									2,163,094
348610 - Juvenile Court - Filing Fees		1,055									1,055
348620 - Juvenile Court - Service Charges		11,791									11,791
348630 - Juvenile Court - Court Costs		21,417									21,417
348710 - Probate Court - Filing Fees		443,692									443,692
348720 - Probate Court - Service Charges	15,762	65,542									81,304
348880 - Probation/Alternatives	834,566										834,566
348921 - Court Innovations/Local Requirements	144,181										144,181
348922 - Legal Aid	144,181										144,181

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348923 - Law Library	144,181										144,181
348924 - Juvenile Alternative Programs	144,181										144,181
348930 - State Court Facility Surcharge (\$30)	2,103,314										2,103,314
349000 - Other Charges for Services	1,515,800	345,833									1,861,633
351100 - Judgments and Fines - As Decided by County Court Criminal	779,269	407,687									1,186,956
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		931,978									931,978
351300 - Judgments and Fines - As Decided by County Court Civil	2,276										2,276
351400 - Judgments and Fines - As Decided by Circuit Court Civil		7,500									7,500
351500 - Judgments and Fines - As Decided by Traffic Court	504,628	2,501,211									3,005,839
351600 - Judgments and Fines - As Decided by Juvenile Court	231,736										231,736
354000 - Fines - Local Ordinance Violation		56,723									56,723
358200 - Sale of Contraband Property Seized by Law Enforcement	10,581	91,176									101,757
359000 - Other Judgments, Fines and Forfeits	795,504	576,716				260					1,372,480
361100 - Interest	2,703,686	7,003,245	323,236	822,029		7,871,778	762,545				19,486,519
361300 - Net Increase (Decrease) in Fair Value of Investments	1,491,331	-3,430,711	-209,939	-407,471		-4,199,272	-379,535				-7,135,597
362000 - Rents and Royalties	329,856	193,121				7,000					529,977
364000 - Disposition of Fixed Assets						-415,151	496,810				81,659
365000 - Sale of Surplus Materials and Scrap	118,615	10,927				284,532					414,074
366000 - Contributions and Donations from Private Sources		114,979									114,979
369300 - Settlements	69,199										69,199
369900 - Other Miscellaneous Revenues	13,201,450	5,814,400		27,369		3,357,322	2,081,006				24,481,547
381000 - Inter-Fund Group Transfers In	9,107,532	5,700,808	7,101,051	8,921,872		50,557	1,246,907				32,128,727
388100 - Sale of General Capital Asset	242,472	135,689				2,669	633,937				1,014,767
389400 - Proprietary - Other Grants and Donations	59,268					3,032,456					3,091,724
389700 - Proprietary - Capital Contributions from Other Public Source							35,568				35,568
Grand Total	347,581,767	262,237,632	14,389,348	9,367,299		139,351,523	80,286,992				853,214,561

Expenditures Report for FYE 2018

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	493,205										493,205
511.30 - Legislative - Operating Expenses	91,813										91,813
512.10 - Executive - Personnel Services	2,951,576						271,322				3,222,898
512.30 - Executive - Operating Expenses	920,284						87,149				1,007,433
512.60 - Executive - Capital Outlay	14,728										14,728
513.10 - Financial and Administrative - Personnel Services	6,261,619						4,602,726				10,864,345
513.30 - Financial and Administrative - Operating Expenses	24,705,306					514,365	60,076,446				85,296,117
513.60 - Financial and Administrative - Capital Outlay	53,260						622,125				675,385
514.10 - Legal Counsel - Personnel Services	970,868										970,868
514.30 - Legal Counsel - Operating Expenses	773,376										773,376
515.10 - Comprehensive Planning - Personnel Services	2,289,112										2,289,112

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
515.30 - Comprehensive Planning - Operating Expenses	1,013,877										1,013,877
515.60 - Comprehensive Planning - Capital Outlay	1,898										1,898
519.10 - Other General Government - Personnel Services	36,184,435						2,702,439				38,886,874
519.30 - Other General Government - Operating Expenses	16,949,435	5,000		2,284,728			4,702,106				23,941,269
519.60 - Other General Government - Capital Outlay	693,170	145,000					9,373,476				10,211,646
521.10 - Law Enforcement - Personnel Services	88,552,210	631,340									89,183,550
521.30 - Law Enforcement - Operating Expenses	15,177,630	1,089,501									16,267,131
521.60 - Law Enforcement - Capital Outlay	4,924,178	362,947									5,287,125
522.10 - Fire Control - Personnel Services	810,303	31,248,219									32,058,522
522.30 - Fire Control - Operating Expenses	13,879	9,321,698									9,335,577
522.60 - Fire Control - Capital Outlay	2,336,922	106,356		1,386,293							3,829,571
523.10 - Detention/Corrections - Personnel Services	38,670,854	505,915									39,176,769
523.30 - Detention/Corrections - Operating Expenses	16,244,018	116,644									16,360,662
523.60 - Detention/Corrections - Capital Outlay	588,424	3,375		633,423							1,225,222
524.10 - Protective Inspections - Personnel Services	1,682,108	4,423,927									6,106,035
524.30 - Protective Inspections - Operating Expenses	1,557,246	2,090,802									3,648,048
524.60 - Protective Inspections - Capital Outlay	94,244	80,498									174,742
525.10 - Emergency and Disaster Relief - Personnel Services	192,911	969,569					192,607				1,355,087
525.30 - Emergency and Disaster Relief - Operating Expenses	114,373	2,527,163					112,505				2,754,041
525.60 - Emergency and Disaster Relief - Capital Outlay		187,138									187,138
526.10 - Ambulance and Rescue Services - Personnel Services	21,212,202										21,212,202
526.30 - Ambulance and Rescue Services - Operating Expenses	7,806,136	2,833									7,808,969
526.60 - Ambulance and Rescue Services - Capital Outlay	1,480,042										1,480,042
527.10 - Medical Examiners - Personnel Services	1,573,067										1,573,067
527.60 - Medical Examiners - Capital Outlay	1,583										1,583
529.10 - Other Public Safety - Personnel Services		2,078,005					116,731				2,194,736
529.30 - Other Public Safety - Operating Expenses	353,931	1,528,847					242,152				2,124,930
529.60 - Other Public Safety - Capital Outlay		83,614					426,573				510,187
529.70 - Other Public Safety - Debt Service			8,133,900								8,133,900
534.10 - Garbage/Solid Waste - Personnel Services						2,348,656					2,348,656
534.30 - Garbage/Solid Waste - Operating Expenses						19,110,432					19,110,432
534.60 - Garbage/Solid Waste - Capital Outlay						3,195,912					3,195,912
536.10 - Water/Sewer Services - Personnel Services	12,441					13,849,692					13,862,133
536.30 - Water/Sewer Services - Operating Expenses						39,219,093					39,219,093
536.70 - Water/Sewer Services - Debt Service						8,287,124					8,287,124
537.10 - Conservation/Resource Management - Personnel Services	1,767,311	58,853				476,582					2,302,746
537.30 - Conservation/Resource Management - Operating Expenses	1,342,324	93,067				32,259,529					33,694,920
537.60 - Conservation/Resource Management - Capital Outlay	91,098	60,387		68,716		78,869					299,070
538.10 - Flood Control/Stormwater Control - Personnel Services	1,000,180	264,659									1,264,839
538.30 - Flood Control/Stormwater Control - Operating Expenses	1,160,053	285,768									1,445,821
538.60 - Flood Control/Stormwater Control - Capital Outlay	15,595	52,917		734,636							803,148
539.30 - Other Physical Environment - Operating Expenses		66,490				3,707					70,197
541.10 - Road/Street Facilities - Personnel Services		12,006,699									12,006,699
541.30 - Road/Street Facilities - Operating Expenses		28,638,823									28,638,823
541.60 - Road/Street Facilities - Capital Outlay		9,859,809		2,242,533							12,102,342
541.70 - Road/Street Facilities - Debt Service		13,763									13,763
544.10 - Mass Transit - Personnel Services	9,689										9,689
544.30 - Mass Transit - Operating Expenses	1,688,637										1,688,637

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
549.10 - Other Transportation - Personnel Services		567,040									567,040
549.30 - Other Transportation - Operating Expenses		164,739									164,739
549.70 - Other Transportation - Debt Service			5,961,112								5,961,112
552.10 - Industry Development - Personnel Services		1,534,219									1,534,219
552.30 - Industry Development - Operating Expenses	1,050,751	6,195,180									7,245,931
552.60 - Industry Development - Capital Outlay		232,280									232,280
552.70 - Industry Development - Debt Service		2,820,279									2,820,279
553.10 - Veterans Services - Personnel Services	234,328										234,328
553.30 - Veterans Services - Operating Expenses	117,037										117,037
554.10 - Housing and Urban Development - Personnel Services	3,132	936,625									939,757
554.30 - Housing and Urban Development - Operating Expenses	40	4,210,775									4,210,815
554.60 - Housing and Urban Development - Capital Outlay		1,053,904									1,053,904
559.10 - Other Economic Development - Personnel Services		11,879									11,879
561.10 - Hospitals - Personnel Services		1,405,134									1,405,134
561.30 - Hospitals - Operating Expenses		33,542,223									33,542,223
562.10 - Health - Personnel Services	805,720	477,333				2,730,318					4,013,371
562.30 - Health - Operating Expenses	594,819	195,747				3,185,625					3,976,191
562.60 - Health - Capital Outlay	46,114										46,114
563.10 - Mental Health - Personnel Services	240,199	112,625									352,824
563.30 - Mental Health - Operating Expenses	3,295	722,642									725,937
563.60 - Mental Health - Capital Outlay	4,203										4,203
564.10 - Public Assistance - Personnel Services	472,502	41,012									513,514
564.30 - Public Assistance - Operating Expenses	516,490	201,893									718,383
564.60 - Public Assistance - Capital Outlay		11,631,344		1,815,443							13,446,787
569.10 - Other Human Services - Personnel Services	651,964	974,653									1,626,617
569.30 - Other Human Services - Operating Expenses	372,137	926,182									1,298,319
571.30 - Libraries - Operating Expenses	53,645	3,841,280									3,894,925
572.10 - Parks/Recreation - Personnel Services		4,312,897									4,312,897
572.30 - Parks/Recreation - Operating Expenses		5,424,150									5,424,150
572.60 - Parks/Recreation - Capital Outlay		201,264									201,264
579.10 - Other Culture/Recreation - Personnel Services	332,861										332,861
579.30 - Other Culture/Recreation - Operating Expenses	156,155										156,155
581.90 - Interfund Transfers Out - Other Uses	12,895,315	10,868,603	81,051			8,283,758					32,128,727
587.90 - Clerk of Court Excess Fee Functions - Other Uses		3,098,522									3,098,522
588.90 - Non-Cash Transfer Out From GFAAG - Other Uses						46,326					46,326
601.10 - Court Administration - Personnel Services	152,727										152,727
601.30 - Court Administration - Operating Expenses	221,730										221,730
601.60 - Court Administration - Capital Outlay	28,646										28,646
602.30 - State Attorney Administration - Operating Expenses	76,714										76,714
602.60 - State Attorney Administration - Capital Outlay	1,145										1,145
603.30 - Public Defender Administration - Operating Expenses	93,428										93,428
604.10 - Clerk of Court Administration - Personnel Services		834,308									834,308
604.30 - Clerk of Court Administration - Operating Expenses	5,715	63,528									69,243
608.10 - Jury Management - Personnel Services		110,279									110,279
608.30 - Jury Management - Operating Expenses		268,507									268,507
614.10 - Clerk of Court - Personnel Services		2,310,187									2,310,187
614.30 - Clerk of Court - Operating Expenses		172,924									172,924
622.10 - Drug Court - Personnel Services	202,649										202,649
622.30 - Drug Court - Operating Expenses	50,698										50,698

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
622.80 - Drug Court - Grants and Aids		832,249									832,249
623.10 - Pre-Trial Release - Personnel Services	1,048,455										1,048,455
623.30 - Pre-Trial Release - Operating Expenses	151,901										151,901
634.10 - Clerk of Court - Personnel Services		1,023,216									1,023,216
634.30 - Clerk of Court - Operating Expenses		38,993									38,993
654.10 - Clerk of Court - Personnel Services		886,820									886,820
654.30 - Clerk of Court - Operating Expenses		127,320									127,320
671.10 - Court Administration - Personnel Services	210,670										210,670
671.30 - Court Administration - Operating Expenses	32,902										32,902
674.10 - Clerk of Court - Personnel Services		881,128									881,128
674.30 - Clerk of Court - Operating Expenses		28,501									28,501
684.80 - Juvenile Drug Court - Grants and Aids	203,619	399,007									602,626
685.30 - Guardian ad Litem - Operating Expenses	282										282
694.10 - Clerk of Court - Personnel Services		492,450									492,450
694.30 - Clerk of Court - Operating Expenses		27,834									27,834
711.10 - Courthouse Security - Personnel Services	5,513,118										5,513,118
711.30 - Courthouse Security - Operating Expenses	1,179,689										1,179,689
711.60 - Courthouse Security - Capital Outlay	79,896										79,896
712.10 - Courthouse Facilities - Personnel Services	190,528										190,528
712.30 - Courthouse Facilities - Operating Expenses	2,434,496			155,652							2,590,148
713.10 - Information Systems - Personnel Services	1,269,979										1,269,979
713.30 - Information Systems - Operating Expenses	2,053,239	436,541									2,489,780
713.60 - Information Systems - Capital Outlay	363,100										363,100
714.10 - Public Law Library - Personnel Services	95,640										95,640
714.30 - Public Law Library - Operating Expenses	229,248										229,248
715.30 - Legal Aid - Operating Expenses	321,101										321,101
716.10 - Clerk of Court Related Technology - Personnel Services		763,967									763,967
716.30 - Clerk of Court Related Technology - Operating Expenses		231,711									231,711
716.60 - Clerk of Court Related Technology - Capital Outlay		35,915									35,915
719.30 - Other Operating Court Costs - Operating Expenses	237,169										237,169
724.10 - Clerk of Court - Personnel Services		1,811,241									1,811,241
724.30 - Clerk of Court - Operating Expenses		145,774									145,774
733.10 - Misdemeanor Probation - Personnel Services	1,867,935										1,867,935
733.30 - Misdemeanor Probation - Operating Expenses	269,127										269,127
734.80 - Drug Court-County Criminal - Grants and Aids	277,390	255,160									532,550
739.10 - Other County Court-Criminal Costs - Personnel Services	252,876										252,876
739.30 - Other County Court-Criminal Costs - Operating Expenses	177,594										177,594
744.10 - Clerk of Court - Personnel Services		771,389									771,389
744.30 - Clerk of Court - Operating Expenses		45,081									45,081
764.10 - Clerk of Court - Personnel Services		1,300,453									1,300,453
764.30 - Clerk of Court - Operating Expenses		99,482									99,482
Grand Total	342,685,664	219,008,015	14,176,063	9,321,424		133,589,988	83,528,357				802,309,511

Data Element Worksheet Report for FYE: 2018, Polk

Affiliates Report for FYE 2018

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Eloise Community Redevelopment Agency	Blended in Primary Report	\$70,455	\$62,320	
Special District - Harden / Parkway Community Redevelopment Agency	Blended in Primary Report	\$1,140,843	\$1,100,000	
Special District - Housing Finance Authority of Polk County	Independently Reported	\$46,333	\$134,769	\$0
Special District - Polk Commerce Centre Community Redevelopment Agency	Blended in Primary Report	\$454,716	\$13,763	
Special District - Polk County Industrial Development Authority	Independently Reported	\$3,004	\$3,317	\$0