

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					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