

# **POLK CITY**

**City Commission Workshop**  
Polk City Government Center  
123 Broadway Blvd., SE

May 20, 2019

6:00 P.M.

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**CALL TO ORDER** – Mayor Joe LaCascia

**PLEDGE OF ALLEGIANCE** – Mayor Joe LaCascia

**ROLL CALL** – Sheandolen Dunn, Assistant to the City Manager

**ESTABLISHMENT OF A QUORUM**

## **AGENDA**

1. Agenda Review - City Commission Meeting – May 20, 2019

## **ADJOURNMENT**

Please note: Pursuant to Section 286.0105, Florida Statutes, if a person decides to appeal any decision made by the City Commission with respect to any matter considered during this meeting, he or she will need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

In accordance with the American with Disabilities Act, a person with disabilities needing any special accommodations to participate in city meetings should contact the Office of the City Clerk, Polk City Government Center, 123 Broadway, Polk City, Florida 33868 Telephone (863) 984-1375. The City of Polk City may take action on any matter during this meeting, including items that are not set forth within this agenda.

Minutes of the City Commission meetings may be obtained from the City Clerk's office. The minutes are recorded, but are not transcribed verbatim. Persons requiring a verbatim transcript may arrange with the City Clerk to duplicate the recordings, or arrange to have a court reporter present at the meeting. The cost of duplication and/or court reporter will be at the expense of the requesting party.

# POLK CITY

May 20, 2019

**City Commission Meeting**  
Polk City Government Center  
123 Broadway Blvd., SE

7:00 P.M.

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**CALL TO ORDER** – Mayor Joe LaCascia

**INVOCATION** – Pastor Walter Lawlor, New Life Community Church

**PLEDGE OF ALLEGIANCE** – Mayor Joe LaCascia

**ROLL CALL** – Assistant to the City Manager Sheandolen Dunn

**ESTABLISHMENT OF A QUORUM**

**APPROVE CONSENT AGENDA**

**PRESENTATIONS AND RECOGNITIONS**

1. Code Enforcement Week Proclamation

**PUBLIC COMMENT – ITEMS NOT ON AGENDA** (limit comments to 3 minutes)

## AGENDA

1. **PUBLIC HEARING – Ordinance 2018-14** - an Ordinance of Polk City, Florida, Providing for the amendment of the Future Land Use Map of the Comprehensive Plan of Polk City, Florida, specifically, changing the Future Land Use Designation of approximately 26.07 acres located at 0 STATE ROAD 33 (PARCEL NUMBER 24-27-01-000000-012020) from Convenience Center-X (CC-X) to Business Park Center-X (BPC-X) and retaining approximately 2.08 acres in Conservation-X in the Green Swamp Area of Critical State Concern; and amending Site Specific Policy 4.4.K. of the Polk City Comprehensive Plan Future Land Use Element; and transmitting said amendment to the Florida Department of Economic Opportunity for finding of compliance; providing for severability; providing for conflict and providing for an effective date; **second and final reading**
2. **PUBLIC HEARING – Ordinance 2018-15** - an Ordinance amending the Official Zoning Map of Polk City, Florida, to change the zoning for approximately 26.07 acres located at 0 State Road 33 (Parcel Number 24-27-01-000000-012020) from Convenience Center-X (CC-X) to Business Park Center-1X (BPC-1X) and retaining approximately 2.08 acres in Conservation-X in the Green Swamp Area of Critical State Concern; providing for severability; and providing an effective; **second and final reading**
3. **PUBLIC HEARING – Ordinance 2019-03** - an Ordinance of Polk City, Florida, amending the Code of Ordinances of Polk City, Florida; amending the title to Article IV, Chapter 2 of the Code of Ordinances of Polk City, Florida; crating § 2-179, Code of Ordinances, to increase City Commission Fees; providing for severability; providing for conflicts; providing an effective date; **second and final reading**

4. Community Development Block Grant Program - CDBG Citizen Advisory Task Force  
J. Scott Modesitt, Summit Professional Services, Inc.
5. Appraisal of Tennis Court Property Located Next to Jacobs Water Plant

**CITY MANAGER ITEMS**

**CITY ATTORNEY ITEMS**

**COMMISSIONER ITEMS**

Vice Mayor Kimsey  
Commissioner Blethen  
Commissioner Carroll  
Commissioner Harper  
Mayor LaCascia

**ANNOUNCEMENTS**

**ADJOURNMENT**

**CONSENT AGENDA**  
**May 20, 2019**

MAY ALL BE APPROVED BY ONE VOTE OF COMMISSION TO ACCEPT CONSENT AGENDA. Commission Members may remove a specific item below for discussion, and add it to the regular agenda under New or Unfinished Business, whichever category best applies to the subject.

**A. CITY CLERK**

1. Accept minutes – April 15, 2019 Regular City Commission Meeting
2. Accept minutes –April 15, 2019 City Commission Workshop

**B.**

**C. REPORTS**

1. Building Report – April 2019
2. Financial Report – April 2019
3. Library Report – April 2019
4. Polk Sheriff's Report – April 2019
5. Public Works – April 2019

**D. OTHER**

Please note: Pursuant to Section 286.0105, Florida Statutes, if a person decides to appeal any decision made by the City Commission with respect to any matter considered during this meeting, he or she will need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

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**City Commission Meeting  
May 20, 2019**

**CONSENT AGENDA ITEM:** Accept minutes for:

1. Accept minutes – April 15, 2019 - City Commission Workshop
2. Accept minutes – April 15, 2019 - Regular City Commission Meeting

INFORMATION ONLY  
 ACTION REQUESTED

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**ISSUE:** Minutes attached for review and approval

**ATTACHMENTS:**

1. Accept minutes – April 15, 2019 - City Commission Workshop
2. Accept minutes – April 15, 2019 - Regular City Commission Meeting

**ANALYSIS:** N/A

**STAFF RECOMMENDATION:** Approval of Minutes

## **CITY COMMISSION WORKSHOP MINUTES**

April 15, 2019

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Mayor Joe LaCascia called the Workshop to order at 6:00 p.m.

**Present:** Mayor Joe LaCascia, Vice Mayor Don Kimsey, Commissioner Mike Blethen, Commissioner Randy Carroll, Commissioner Wayne Harper, City Attorney Thomas Cloud and City Manager Patricia Jackson

### **ORDER OF BUSINESS**

#### **Agenda Review - City Commission Meeting – April 15, 2019**

Mayor LaCascia stated the purpose of the Workshop is to discuss items being presented on the 7pm Regular Meeting Agenda and address any questions or concerns and ultimately be able to proceed in a more efficient manner at the Regular Meeting.

#### **Republic Services – Petition for 2019 Rate Adjustment**

City Manager Jackson discussed Polk City is in its second year of a three-year contract with Republic Services. Last year Republic Services requested an increase of approximately one percent, which the City Commission approved, but did not pass on this increase to the residents. This year Republic Services is requesting the same. Staff recommended approval of this increase.

Lengthy discussion ensued regarding the increase, recyclables and regular pick up.

Republic Services staff will be present for the 7pm Regular Meeting to address any questions or concerns.

#### **Ordinance 2019-03**

An Ordinance of Polk City, Florida; Amending the Code of Ordinances of Polk City, Florida; Amending the title to Article IV, Chapter 2 of the Code of Ordinances of Polk City, Florida; creating § 2-179, Code of Ordinances, to increase City Commission Fees; Providing for Severability; Providing for Conflicts; Providing an Effective Date. First Reading.

City Attorney Cloud provided a thorough explanation of Ordinance 2019-03.

#### **Repair of Hydro-Pneumatic Tanks at Jacob Water Plant**

City Manager Jackson and Utilities Supervisor Lori Pearson discussed the two Hydro-Pneumatic Tanks at the Jacob Water Plant that had their five-year inspection, and are in need of repair. Initially, staff thought the tanks would have to be replaced; however, the

inspection revealed they could be repaired. Per our Code of Ordinances, three quotes were received for the repair as follows: 1) Corrosion Control - \$16,000.00; 2) Utility Technicians, Inc. - \$17,387.40; 3) InDepth Services, Inc. - \$23,000.00.

Our Code of Ordinances states if the City Manager recommends the acceptance of a bid other than the bid with the lowest total price, the reason for the recommendation shall be given. Lori Pearson is requesting the Commission consider Utility Technicians as she has worked with Corrosion Control in the past and they had to come back several times to correct their work; however, it was corrected satisfactorily. Staff has no objections with using Corrosion Control or Utility Technicians. The City has money in the budget for this project. Staff recommended approval to use Corrosion Control for this project in the amount of \$16,000.00.

Commissioner Blethen inquired about the age of the tanks.

City Attorney Cloud stated at least thirty (30) years old.

City Manager Jackson indicated new tanks are approximately \$60,000 and the tanks get inspected every year. Polk City tanks have not been inspected in at least ten (10) years.

No specifications were given to these companies for submitting bids.

After lengthy discussion, City Manager Jackson suggested rejecting these bids and starting over; and tabling this item for a month or so.

### **National Day of Prayer**

Mayor LaCascia discussed National Day of Prayer is May 2, 2019. Pastor Lawlor provided an idea for Polk City.

City Attorney Cloud suggested a Mayor's Prayer Breakfast as it's done in other cities.

### **ADJOURNMENT** – 7:07 pm

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Patricia Jackson, City Manager

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Joe LaCascia, Mayor

## CITY COMMISSION MINUTES

April 15, 2019

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Mayor Joe LaCascia called the meeting to order at 7:15 p.m.

Pastor Walter Lawlor, New Life Community Church gave the invocation.

Those present recited the Pledge of Allegiance led by Mayor LaCascia.

**ROLL CALL** – Assistant to the City Manager Sheandolen Dunn

**Present:** Mayor Joe LaCascia, Vice Mayor Don Kimsey, Commissioner Mike Blethen, Commissioner Randy Carroll, Commissioner Wayne Harper, City Attorney Thomas Cloud and City Manager Patricia Jackson

### **Election of Mayor**

**Motion by Vice Mayor Kimsey** to nominate Joe LaCascia to serve another one year term as Mayor; this motion was seconded by Commissioner Carroll.

**Motion carried unanimously by voice vote.**

### **Election of Vice Mayor**

**Motion by Commissioner Harper** to nominate Don Kimsey to serve another one year term as Vice Mayor; this motion was seconded by Commissioner Carroll.

**Motion carried unanimously by voice vote.**

### **APPROVE CONSENT AGENDA**

**Motion by Vice Mayor Kimsey** to approve the Consent Agenda; this motion was seconded by Commissioner Harper. **Unanimously approved by voice vote.**

### **PRESENTATIONS AND RECOGNITIONS**

Marine Lance Corporal Zachariah Rowland spoke in regards to his career in the United States Marines and his injuries. He was accompanied by his Service Dog "Twix".

The City Commission, staff and citizens thanked Mr. Rowland for his service.

Mayor LaCascia presented the Child Abuse Prevention Proclamation for April 2019.

## **PUBLIC COMMENT**

Bob Baker (525 Orange Boulevard) – Spoke in regards to the sidewalk and parking at the Donald Bronson Community Center. Verified method of communication with the City Commission.

City Manager Jackson responded this item is already on Polk City's to do list. The bid specifications will be ready to go out in a few weeks for paving the parking area at the DBCC which will include sidewalk for both parking areas.

Mayor LaCascia stated email and phone is the best way to communicate with the Commission.

## **ORDER OF BUSINESS**

### **Republic Services – Petition for 2019 Rate Adjustment**

Mayor LaCascia stated Polk City is in its second year of a three-year contract with Republic Services. Last year Republic Services requested an increase of approximately one percent, which the City Commission approved, but did not pass on this increase to the residents. This year Republic Services is requesting the same thing. Staff recommended approval of this increase.

Municipal Services Manager Mary Kassabaum, and the General Manager, spoke briefly addressing any questions or concerns.

The request is for 0.99% and the new rates requested are as follows:

- Residential rate -- \$14.20 per resident per month (14.06 currently)
- Commercial hand pick-up -- \$31.53 per month (31.22 currently)
- Rate for commercial dumpsters -- \$8.05 per yard (7.97 currently)

Municipal Services Manager Mary Kassabaum, and the General Manager, spoke briefly addressing any questions or concerns.

Commissioner Harper asked why wasn't this increase done at the beginning of the contract.

City Attorney Cloud responded the original contract does address the increase. However, this does not give them an automatic increase because the Commission has the right to review such an increase.

**Motion by Vice Mayor Kimsey** to not approve the rate increase for Republic Services.

**Motion failed** for lack of a second.

After thorough explanation by the City Attorney and the Republic Services team, there was a **Motion by Vice Mayor Kimsey** to withdraw his previous motion.

**Motion by Mayor LaCascia** to approve the Republic Services Petition for 2019 Rate Increase and to not pass this increase on to the citizens; this motion was seconded by Commissioner Blethen.

**Roll Call Vote:** Mayor LaCascia - aye, Blethen – aye, Vice Mayor Kimsey - aye, Commissioner Harper - aye, Commissioner Carroll – aye

**Motion carried unanimously.**

**Ordinance 2019-03 – AN ORDINANCE OF POLK CITY, FLORIDA; AMENDING THE CODE OF ORDINANCES OF POLK CITY, FLORIDA; AMENDING THE TITLE TO ARTICLE IV, CHAPTER 2 OF THE CODE OF ORDINANCES OF POLK CITY, FLORIDA; CREATING § 2-179, CODE OF ORDINANCES, TO INCREASE CITY COMMISSION FEES; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; PROVIDING AN EFFECTIVE DATE. First Reading**

City Attorney Cloud read by title only. Mayor LaCascia opened the Public Hearing.

Laura Lambert (414 Meandering Way) – inquired if there are any other associated cost tied to the Commissioners fee.

Mayor LaCascia and City Manager Jackson responded No.

Bob Baker (525 Orange Boulevard) – comments regarding Commissioners pay. He is in favor of the increase.

Mayor LaCascia closed the Public Hearing.

**Motion by Commissioner Harper** to approve Ordinance 2019-03 on First Reading; this motion was seconded by Commissioner Blethen.

**Roll Call Vote:** Commissioner Harper – aye, Commissioner Blethen – aye, Commissioner Carroll – aye, Mayor LaCascia – aye, Vice Mayor Kimsey – aye

**Motion carried unanimously.**

### **Repair of Hydro-Pneumatic Tanks at Jacob Water Plant**

City Manager Jackson stated after the lengthy discussion in the 6pm Workshop this item needs to be tabled until the May meeting to give staff an opportunity to bring back

additional information on the Repair of the Hydro-Pneumatic Tanks at Jacobs Water Plant.

**Motion by Vice Mayor Kimsey** to table this item until the May Meeting; this motion was seconded by Commissioner Harper.

**Motion carried unanimously.**

### **CITY MANAGER ITEMS**

**Relocation of SR 33 Sprayfield Pre-Bid** – Pre bid meeting will take place next week.

**Jacobs Water Plant** – Appraisal came in today, just prior to this meeting, so that information will be presented at the May Meeting.

**Sidewalk Project** - Public Works is putting together the bid specifications.

**Voyles Loop Lift Station** – This item will come before the City Commission in May. The pipes are deteriorating. A report will be completed and bid specifications will be done. The cost of this item will warrant going out for bid unless it is declared an emergency.

**Planning Commission Workshop** - Thursday, April 18, 2019 at 6pm

**Trip to North Carolina** – City Manager Jackson and Mayor LaCascia will be on a tour April 24 – 26, 2019.

**CITY ATTORNEY ITEMS** - None

### **COMMISSIONER ITEMS**

**Vice Mayor Kimsey** – None

**Commissioner Blethen** – Questioned the processing and mail-out time for the Water bills.

City Manager Jackson responded. Bills are mailed out by the 10<sup>th</sup> as prescribed by the City Ordinance.

**Commissioner Carroll** – Thanked everyone for coming.

**Commissioner Harper** – Thanked the citizens for doing their part in assuring the Districting Referendum passed during the Election on April 2, 2019.

**Mayor LaCascia** – Discussed the upcoming North Carolina trip on April 24-26, 2019 that he, City Manager Jackson and several other City and County Officials will be taking to the CFDC North Carolina State Centennial Campus Mission. A field trip to City Hall

is planned on May 2 or May 3 for a group of second graders from Polk City Elementary. A Mock Commission Meeting will be held during this field trip. Encouraged the City Commissioners to attend.

**ANNOUNCEMENTS** - None

**ADJOURNMENT** – 8:15 pm

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Patricia Jackson, City Manager

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Joe LaCascia, Mayor



**CONSENT AGENDA**  
**April 15, 2019**

MAY ALL BE APPROVED BY ONE VOTE OF COMMISSION TO ACCEPT CONSENT AGENDA. Commission Members may remove a specific item below for discussion, and add it to the regular agenda under New or Unfinished Business, whichever category best applies to the subject.

**A. CITY CLERK**

1. Accept minutes – March 18, 2019 - City Commission Workshop
2. Accept minutes – March 18, 2019 - Regular City Commission Meeting
3. Accept minutes – April 2, 2019 – Canvass Board Meeting
4. Accept minutes – April 4, 2019 – Canvass Board Meeting-Certify Election Results
5. Accept minutes – April 9, 2019 – Canvass Board Meeting-Post Election Audit

**B. REPORTS**

1. Building Report – March 2019
2. Code Enforcement Report – March 2019
3. Financial Report – March 2019
4. Library Report – March 2019
5. Polk Sheriff's Report – March 2019
6. Public Works Report – March 2019
7. Utilities Report – March 2019

**City Commission Meeting  
May 20, 2019**

**CONSENT AGENDA ITEM:**      Department Monthly Reports

     INFORMATION ONLY  
  X   ACTION REQUESTED

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**ISSUE:** Department Reports attached for review and approval.

**ATTACHMENTS:**

Monthly Department Reports for:

- Building Report – April 2019
- Finance Report – April 2019
- Library Report – April 2019
- Polk Sheriff's Report – April 2019
- Public Works Report – April 2019

**ANALYSIS:**

**STAFF RECOMMENDATION:**      Approval of Department Reports via Consent Agenda

## Polk City Permits Added

From: 04/01/19 To: 04/30/2019

### COMMERCIAL

<u>Permit Number</u>	<u>Address</u>	<u>Declared Value</u>	<u>Date Added</u>
BC-2019-403	330 COMMONWEALTH AVE, POLK CITY, FL 33868	1,200.00	04/03/2019
BC-2019-404	330 COMMONWEALTH AVE, POLK CITY, FL 33868	800.00	04/03/2019
BC-2019-466	5397 Mt Olive RD, Polk City, FL 33868	8,900.00	04/15/2019
<b>Subtotal:</b>		<b>\$10,900.00</b>	

### ELECTRICAL

<u>Permit Number</u>	<u>Address</u>	<u>Declared Value</u>	<u>Date Added</u>
BT-2019-4781	310 PINE AVE, POLK CITY, FL 33868	10,620.00	04/11/2019
<b>Subtotal:</b>		<b>\$10,620.00</b>	

### FENCE WALL

<u>Permit Number</u>	<u>Address</u>	<u>Declared Value</u>	<u>Date Added</u>
BT-2019-4903	320 RUBENS CIR, POLK CITY, FL 33868	2,000.00	04/15/2019
<b>Subtotal:</b>		<b>\$2,000.00</b>	

### MECHANICAL

<u>Permit Number</u>	<u>Address</u>	<u>Declared Value</u>	<u>Date Added</u>
BT-2019-4934	430 HONEY BEE LN, POLK CITY, FL 33868	4,500.00	04/12/2019
<b>Subtotal:</b>		<b>\$4,500.00</b>	

### PRE-PERMIT

<u>Permit Number</u>	<u>Address</u>	<u>Declared Value</u>	<u>Date Added</u>
BP-2019-105	520 2ND ST, POLK CITY, FL 33868	100.00	04/03/2019
<b>Subtotal:</b>		<b>\$100.00</b>	

### RE-ROOF

<u>Permit Number</u>	<u>Address</u>	<u>Declared Value</u>	<u>Date Added</u>
BT-2019-4293	716 N CITRUS GROVE BLVD, POLK CITY, FL 33868	2,300.00	04/02/2019
BT-2019-4380	147 HONEY BEE LN, POLK CITY, FL 33868	2,495.00	04/03/2019
BT-2019-5602	426 ROSEWOOD LN, POLK CITY, FL 33868	7,600.00	04/29/2019
<b>Subtotal:</b>		<b>\$12,395.00</b>	

### RESIDENTIAL

<u>Permit Number</u>	<u>Address</u>	<u>Declared Value</u>	<u>Date Added</u>
BR-2019-2982	509 EDGEWATER DR, POLK CITY, FL 33868	16,000.00	04/03/2019
BR-2019-2990	717 3RD ST, POLK CITY, FL 33868	1,000.00	04/03/2019
BR-2019-3028	7470 BERKLEY RD, POLK CITY, FL 33868	20,000.00	04/05/2019
BR-2019-3160	8627 RINDGE RD, POLK CITY, FL 33868	108,900.00	04/10/2019
BR-2019-3291	8756 Rindge RD, Polk City, FL 33868	96,800.00	04/15/2019

BR-2019-3302	8763 Rindge RD, Polk City, FL 33868	108,900.00	04/15/2019
BR-2019-3305	8735 Rindge RD, Polk City, FL 33868	101,200.00	04/15/2019
BR-2019-3306	7462 BERKLEY RD, POLK CITY, FL 33868	150,000.00	04/15/2019
BR-2019-3316	8747 Rindge RD, Polk City, FL 33868	96,800.00	04/15/2019
BR-2019-3323	8767 Rindge RD, Polk City, FL 33868	96,800.00	04/15/2019
BR-2019-3325	8743 Rindge RD, Polk City, FL 33868	111,100.00	04/15/2019
BR-2019-3329	8755 Rindge RD, Polk City, FL 33868	111,100.00	04/15/2019
BR-2019-3333	8768 Rindge RD, Polk City, FL 33868	96,800.00	04/15/2019
BR-2019-3336	8751 Rindge RD, Polk City, FL 33868	111,100.00	04/15/2019
BR-2019-3338	8759 Rindge RD, Polk City, FL 33868	127,600.00	04/15/2019
BR-2019-3475	544 MARKLEN LOOP, POLK CITY, FL 33868	1,000.00	04/18/2019
BR-2019-3619	274 SUNSET BLVD, POLK CITY, FL 33868	50.00	04/18/2019
BR-2019-3667	526 ASHLEY RD, POLK CITY, FL 33868	400.00	04/19/2019

**Subtotal: \$1,355,550.00**

**Grand Total: \$1,396,065.00**

*SFR to Date 21*

POLK CITY  
Simple Balance Sheet

For Fiscal Year: 2019 thru Fiscal Month: Apr, for Fund: 01

Account Number	Account Title	Ending Bal	Net Amount
01-101-100	Cash - Checking	2,121,167.95	
01-101-800	Cash - GF Police Public Safety Impact Fees	133,623.05	
01-101-801	Cash - GF Fire Public Safety Impact Fees	93,479.58	
01-101-802	Cash - GF Recreation Impact Fees	279,802.88	
01-101-803	Cash - GF Gen Gov't Facilities Impact Fees	243,376.93	
01-101-990	Van Fleet Cycling Challenge	859.09	
01-102-100	Cash on Hand	575.00	
01-115-100	Accounts Receivable - Utilities	4,856.01	
01-115-110	Accounts Receivable - NSF	50.00-	
01-115-120	Accounts Receivable - Local Bus Licenses	7,100.00	
01-115-130	Accounts Receivable - Readiness to Serve	2,476.98	
01-115-200	Accounts Receivable - Year End	58,865.23-	
01-117-100	Allowance for Bad Debt	8,857.17-	
01-117-200	Allowance for Uncollectible A/R	2,476.98-	
01-153-302	Restricted Cash - New Local Opt Gas Tax	84,472.43	
01-153-303	Restricted Cash - Building and Codes	2,000.00	
01-155-100	Prepaid Expenses	684.64	
01-155-200	Prepaid Insurance	1,115.63-	
01-160-902	Reserve Account	177,764.59	
01-160-903	Reserve Acct - Emergencies & Contingency	62,924.00	
	** TOTAL ASSET**		3,143,798.12
01-202-100	Accounts Payable	168,935.98-	
01-202-200	Accounts Payable - Year End	6,416.20-	
01-202-900	Customer Deposits	4,200.00	
01-207-800	Due to Enterprise Fund	12,437.00-	
01-208-300	Due to County - Impact Fees	235,981.68	
01-208-310	Due to DCA - Bldg Permit Surcharge	598.09	
01-208-320	Due to Dept of Business - License Fees	1,446.82	
01-208-330	Due to PCSO - Police Education Revenue	186.63	
01-216-100	Accrued Payroll	8,582.88-	
01-217-200	Accrued Sales Tax	370.99	
01-218-050	Payroll Liabilities	87.80	
01-218-100	Payroll Taxes Payable	5,478.26-	
01-218-200	FRS Retirement Payable	3,012.83-	
01-218-300	Health Plan Payable	3,929.38	
01-218-310	Long Term Disability Payable	527.40	
01-218-320	Supplemental Insurance Payable	709.21	
01-218-327	CHL- Child Support	635.08	
01-218-400	Dental Plan Payable	765.20-	
01-218-410	Vision Plan Payable	569.04	
	** TOTAL LIABILITY**		43,613.77
01-243-100	Encumbrances Placed	1,128.08	
01-245-100	Reserved for Encumbrances	1,128.08-	
	** TOTAL ENCUMBRANCE**		0.00
01-271-100	Fund Balance Unreserved	2,675,127.71	
	** TOTAL EQUITY**		2,675,127.71
	** TOTAL REVENUE**		1,603,888.94
	** TOTAL EXPENSE**		1,178,832.30
	TOTAL LIABILITY AND EQUITY		3,143,798.12

GENERAL FUND REVENUES  
 58.33 % Yr Complete For Fiscal Year: 2019 / 4

G/L ACCOUNT	DESCRIPTION	2018 PRIOR YR REVENUE	2019 ANTICIPATED REVENUE	ADJ ANTICIPATED	2019 CURRENT REVENUE	2019 YTD REVENUE	2019 (EXCESS)/DEFICIT	PERCENTAGE REALIZED
01-311-100	Ad Valorem Taxes	603,369.50	735,076.00	735,076.00	63,792.45	667,267.74	67,808.26	90.78 %
01-312-300	9th Cent Gas Tax	14,594.37	14,500.00	14,500.00	1,103.99	6,303.46	8,196.54	43.47 %
01-312-400	Local Option Gas Tax	81,004.82	82,534.00	82,534.00	6,428.87	41,437.45	41,096.55	50.21 %
01-312-410	New Local Option Gas Tax	50,528.73	50,775.00	50,775.00	4,257.03	26,164.80	24,610.20	51.53 %
01-314-100	Electric - Utility Tax	102,386.61	86,200.00	86,200.00	8,982.02	52,387.25	33,812.75	60.77 %
01-314-300	Water - Utility Tax	57,257.65	54,630.00	54,630.00	4,999.84	25,640.88	28,989.12	46.94 %
01-314-301	Water - Utility Tax - Readiness to Se	0.00	200.00	200.00	0.00	0.00	200.00	0.00 %
01-314-400	Gas - Utility Tax	5,226.08	4,100.00	4,100.00	1,086.66	4,584.08	(484.08)	111.81 %
01-315-100	Communications Services Tax	208,573.77	206,035.00	206,035.00	17,571.40	112,773.16	93,261.84	54.73 %
01-316-100	Local Business Licenses	19,008.66	7,800.00	7,800.00	30.25	3,026.33	4,773.67	38.80 %
01-322-100	Building Permits	175,413.07	100,000.00	100,000.00	6,076.78	26,665.18	73,334.82	26.67 %
01-322-101	Bldg Permit - Plan Checking	102,905.22	47,747.00	47,747.00	1,218.75	11,663.19	36,083.81	24.43 %
01-322-102	Bldg Permit - Admin Fee	5,078.00	2,000.00	2,000.00	400.00	3,360.00	(1,360.00)	168.00 %
01-322-103	Bldg Permit - Electrical	16,770.00	12,000.00	12,000.00	1,500.00	5,825.00	6,175.00	48.54 %
01-322-104	Bldg Permit - Plumbing	14,788.00	12,000.00	12,000.00	1,125.00	5,375.00	6,625.00	44.79 %
01-322-105	Bldg Permit - Mechanical	14,900.00	12,000.00	12,000.00	1,375.00	5,575.00	6,425.00	46.46 %
01-322-107	Bldg Permit - Cert of Occupancy	3,185.00	390.00	390.00	330.00	2,580.00	(2,190.00)	661.54 %
01-322-108	Bldg Permit - Inspections	139,603.65	150,000.00	150,000.00	11,970.00	86,834.70	63,165.30	57.89 %
01-322-109	Bldg Permit - Demolition	0.00	0.00	0.00	0.00	57.50	(57.50)	0.00 %
01-323-100	Electric	68,314.25	58,732.00	58,732.00	12,096.92	26,529.09	32,202.91	45.17 %
01-323-300	Solid Waste	30,157.38	31,050.00	31,050.00	2,250.00	13,500.00	17,550.00	43.48 %
01-324-100	Police - Public Safety Impact Fee	62,564.03	66,434.00	66,434.00	5,159.92	21,929.66	44,504.34	33.01 %
01-324-110	Fire/Rescue - Public Safety Impact Fe	33,475.67	35,546.00	35,546.00	2,760.88	11,733.74	23,812.26	33.01 %
01-324-610	Parks & Recreation Impact Fee	100,895.52	107,136.00	107,136.00	7,281.12	34,325.28	72,810.72	32.04 %
01-324-710	Public Facilities Impact Fee	169,556.97	180,045.00	180,045.00	13,984.08	59,432.34	120,612.66	33.01 %
01-329-220	Site Plan Reviews	1,600.00	0.00	0.00	3,253.00	4,653.00	(4,653.00)	0.00 %
01-331-510	CDBG	15,860.00	0.00	0.00	0.00	0.00	0.00	0.00 %
01-334-201	Justice Assistance Grant (JAG)	0.00	5,113.00	5,113.00	0.00	0.00	5,113.00	0.00 %
01-334-910	DEO GRANT	61,000.00	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
01-335-120	MRS - State Sales Tax	57,403.00	57,580.00	57,580.00	4,765.30	33,357.13	24,222.87	57.93 %
01-335-122	SRS - 8th Cent. Motor Fuel Tax	17,888.27	17,260.00	17,260.00	1,467.02	10,269.14	6,990.86	59.50 %
01-335-123	MRS - Municipal Fuel Tax	16.21	8.00	8.00	4.99	34.90	(26.90)	436.25 %
01-335-140	Mobile Home License	5,485.35	4,800.00	4,800.00	354.61	4,201.93	598.07	87.54 %
01-335-150	Alcoholic Beverage License	1,125.71	1,125.00	1,125.00	0.00	0.00	1,125.00	0.00 %
01-335-180	Half-Cent Sales Tax	107,782.73	114,645.00	114,645.00	6,341.87	58,838.45	55,806.55	51.32 %
01-337-100	Library Coop Funding	31,990.11	31,990.00	31,990.00	16,938.04	33,876.08	(1,886.08)	105.90 %
01-340-400	Solid Waste	280,018.50	281,000.00	281,000.00	26,097.78	148,293.97	132,706.03	52.77 %
01-340-700	Stormwater Utility Fees	23,879.67	24,922.00	24,922.00	2,709.41	15,225.96	9,696.04	61.09 %
01-340-900	Notary Fees	25.00	0.00	0.00	10.00	105.00	(105.00)	0.00 %

GENERAL FUND REVENUES  
 58.33 % Yr Complete For Fiscal Year: 2019 / 4

G/L ACCOUNT	DESCRIPTION	2018 PRIOR YR REVENUE	2019 ANTICIPATED REVENUE	ADJ ANTICIPATED	2019 CURRENT REVENUE	2019 YTD REVENUE	2019 (EXCESS)/DEFICIT	PERCENTAGE REALIZED
01-344-900	FDOT Maintenance Agreement	16,303.82	16,303.00	16,303.00	4,075.95	8,151.90	8,151.10	50.00 %
01-347-100	Library Income	8,394.78	6,000.00	6,000.00	779.90	4,347.64	1,652.36	72.46 %
01-351-200	Fines, Penalties, and Forfeitures	7,305.73	2,000.00	2,000.00	3,131.33	5,111.77	(3,111.77)	255.59 %
01-359-300	Late Fees	466.75	200.00	200.00	0.00	172.00	28.00	86.00 %
01-361-100	Interest Income	390.85	200.00	200.00	107.64	932.68	(732.68)	466.34 %
01-362-100	Activity Center Rentals	2,300.00	1,500.00	1,500.00	500.00	2,200.00	(700.00)	146.67 %
01-362-200	Donald Bronson Community Center Renta	4,000.00	2,500.00	2,500.00	1,100.00	4,750.00	(2,250.00)	190.00 %
01-365-100	Sales of Surplus Property	3,586.39	500.00	500.00	0.00	111.10	388.90	22.22 %
01-366-100	Private Donations	0.00	0.00	0.00	0.00	490.00	(490.00)	0.00 %
01-366-101	Private Donations - Christmas	1,800.00	1,000.00	1,000.00	0.00	2,000.00	(1,000.00)	200.00 %
01-366-102	Private Donations - Halloween	1,450.00	200.00	200.00	0.00	1,000.00	(800.00)	500.00 %
01-366-104	Private Donations - Music Festival	0.00	500.00	500.00	0.00	0.00	500.00	0.00 %
01-366-110	Private Donations - Library	836.00	500.00	500.00	0.00	0.00	500.00	0.00 %
01-369-100	Misc. Income	4,056.02	300.00	300.00	72.48	90.70	209.30	30.23 %
01-369-101	Misc Income - Copies and Faxes	53.50	0.00	0.00	0.00	7.50	(7.50)	0.00 %
01-369-102	Misc Income - Collection Allowance	17,854.83	5,000.00	5,000.00	344.11	5,299.33	(299.33)	105.99 %
01-369-120	Misc Income - Christmas	160.00	100.00	100.00	0.00	160.00	(60.00)	160.00 %
01-369-130	Misc Income - Halloween	140.00	100.00	100.00	0.00	240.00	(140.00)	240.00 %
01-369-400	Insurance Proceeds	4,451.63	0.00	0.00	2,214.91	2,214.91	(2,214.91)	0.00 %
01-369-401	Insurance - Claims	0.00	0.00	0.00	0.00	2,265.16	(2,265.16)	0.00 %
01-369-500	Refund of State Gas Tax	489.56	200.00	200.00	0.00	517.86	(317.86)	258.93 %
01-381-400	Transfer From Enterprise Fund	183,591.50	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
01-381-900	Cash Carry Forward	0.00	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00 %
01-387-100	Loan Proceeds	1,389,020.56	0.00	0.00	0.00	0.00	0.00	0.00 %
DEPARTMENT TOTALS		4,330,283.42	2,782,476.00	2,782,476.00	250,049.30	1,603,888.94	1,178,587.06	57.64 %

POLK CITY  
APRIL 2019 MONTHLY FINANCIALS

General Fund Expenditures  
58.33 % Yr Complete For Fiscal Year: 2019 / 4

G/L ACCOUNT	DESCRIPTION	2018 ACTUALS	2019 ADOPTED BUDGET	2019 ADJ BUDGET	2019 MTD EXPENSES	2019 YTD EXPENSES	2019 AVAIL BUDGET	PERCENTAGE REALIZED
LEGISLATIVE								
01-511-120	Regular Salary - Wages - Legislative	5,415.00	5,415.00	5,415.00	390.83	2,972.77	2,442.23	54.90 %
01-511-160	Bonuses and Gift Certificates - Legis	2,165.66	2,500.00	2,500.00	0.00	2,165.65	334.35	86.63 %
01-511-210	Fica Taxes - Legislative	579.92	1,020.00	1,020.00	29.90	393.07	626.93	38.54 %
01-511-240	Worker's Compensation - Legislative	15.20	16.00	16.00	0.00	11.00	5.00	68.75 %
01-511-400	Travel and Training - Legislative	2,305.49	5,500.00	5,500.00	885.19	2,297.50	3,202.50	41.77 %
01-511-470	Printing and Reproduction - Legislati	0.00	500.00	500.00	0.00	54.69	445.31	10.94 %
01-511-480	Promo Activities & Legal Ads - Legisl	0.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
01-511-490	Other Current Charges - Legislative	171.28	2,500.00	2,500.00	100.00	100.00	2,400.00	4.00 %
01-511-510	Office Supplies - Legislative	0.00	400.00	400.00	0.00	108.04	291.96	27.01 %
01-511-520	Operating Supplies - Legislative	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-511-540	Books, Pub., Sub., & Memberships - Le	2,041.00	6,000.00	6,000.00	0.00	3,420.00	2,580.00	57.00 %
DEPARTMENT TOTAL		12,693.55	26,851.00	26,851.00	1,405.92	11,522.72	15,328.28	42.91 %
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EXECUTIVE								
01-512-120	Regular Salary - Wages - Executive	128,486.14	136,760.00	136,760.00	10,520.08	76,007.53	60,752.47	55.58 %
01-512-130	Other Salaries and Wages - Executive	4,707.81	4,800.00	4,800.00	369.24	2,769.30	2,030.70	57.69 %
01-512-160	Bonuses and Gift Certificates - Execu	15,538.72	22,750.00	22,750.00	0.00	21,056.34	1,693.66	92.56 %
01-512-210	Fica Taxes - Executive	11,092.93	14,600.00	14,600.00	820.11	7,695.39	6,904.61	52.71 %
01-512-220	Retirement Contribution - Executive	22,476.63	25,100.00	25,100.00	1,926.08	14,349.29	10,750.71	57.17 %
01-512-230	Life & Health Insurance - Executive	16,930.03	18,489.00	18,489.00	1,540.74	8,654.00	9,835.00	46.81 %
01-512-240	Worker's Compensation - Executive	233.41	315.00	315.00	0.00	194.00	121.00	61.59 %
01-512-310	Professional Services - Executive	0.00	300.00	300.00	0.00	32.00	268.00	10.67 %
01-512-400	Travel and Training - Executive	1,983.13	3,500.00	3,500.00	1,230.96	1,881.98	1,618.02	53.77 %
01-512-410	Communication Services - Executive	1,278.40	680.00	680.00	61.86	428.89	251.11	63.07 %
01-512-470	Printing and Reproduction - Executive	54.69	200.00	200.00	0.00	0.00	200.00	0.00 %
01-512-480	Promo Activities & Legal Ads - Execut	0.00	800.00	800.00	0.00	0.00	800.00	0.00 %
01-512-490	Other Current Charges - Executive	1,494.42	2,500.00	2,500.00	445.97	2,780.48	(280.48)	111.22 %
01-512-510	Office Supplies - Executive	463.67	900.00	900.00	0.00	99.35	800.65	11.04 %
01-512-520	Operating Supplies - Executive	137.36	500.00	500.00	54.69	663.24	(163.24)	132.65 %
01-512-540	Books, Pub., Sub., & Memberships - Ex	1,204.65	2,000.00	2,000.00	14.99	774.82	1,225.18	38.74 %
01-512-640	Machinery & Equipment - Executive	2,719.97	0.00	0.00	0.00	0.00	0.00	0.00 %
DEPARTMENT TOTAL		208,801.96	234,194.00	234,194.00	16,984.72	137,386.61	96,807.39	58.66 %



POLK CITY  
 APRIL 2019 MONTHLY FINANCIALS

General Fund Expenditures  
 58.33 % Yr Complete For Fiscal Year: 2019 / 4

G/L ACCOUNT	DESCRIPTION	2018 ACTUALS	2019 ADOPTED BUDGET	2019 ADJ BUDGET	2019 MTD EXPENSES	2019 YTD EXPENSES	2019 AVAIL BUDGET	PERCENTAGE REALIZED
CITY CLERK								
01-513-230	Life & Health Insurance - City Clerk	0.00	0.00	0.00	(2,208.66)	0.00	0.00	0.00 %
01-513-310	Professional Services - City Clerk	373.00	1,000.00	1,000.00	0.00	120.00	880.00	12.00 %
01-513-400	Travel and Training - City Clerk	1,333.50	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
01-513-460	Repairs and Maintenance - City Clerk	0.00	0.00	0.00	0.00	160.00	(160.00)	0.00 %
01-513-470	Printing and Reproduction - City Cler	1,583.90	4,000.00	4,000.00	0.00	2,564.06	1,435.94	64.10 %
01-513-480	Promo Activities & Legal Ads - City C	1,210.16	0.00	0.00	0.00	0.00	0.00	0.00 %
01-513-490	Other Current Charges - City Clerk	1,880.80	1,500.00	1,500.00	443.30	7,496.57	(5,996.57)	499.77 %
01-513-492	Recording & Other Fees - City Clerk	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
01-513-510	Office Supplies - City Clerk	307.00	700.00	700.00	0.00	0.00	700.00	0.00 %
01-513-520	Operating Supplies - City Clerk	0.00	800.00	800.00	307.95	307.95	492.05	38.49 %
01-513-540	Books, Pub., Sub., & Memberships - Ci	175.00	500.00	500.00	0.00	253.00	247.00	50.60 %
DEPARTMENT TOTAL		6,863.36	13,000.00	13,000.00	(1,457.41)	10,901.58	2,098.42	83.86 %
LEGAL COUNSEL								
01-514-310	Professional Services - Legal Counsel	42,952.86	60,000.00	60,000.00	2,502.04	23,942.22	36,057.78	39.90 %
01-514-480	Promo Activities & Legal Ads - Legal	8,588.77	7,500.00	7,500.00	2,186.41	7,758.54	(258.54)	103.45 %
DEPARTMENT TOTAL		51,541.63	67,500.00	67,500.00	4,688.45	31,700.76	35,799.24	46.96 %
COMPREHENSIVE PLANNING								
01-515-310	Professional Services - Comp Planning	74,875.00	22,000.00	22,000.00	6,250.00	24,375.00	(2,375.00)	110.80 %
01-515-312	Professional Services-Other- Comp Pla	0.00	3,000.00	3,000.00	0.00	3,000.00	0.00	100.00 %
01-515-320	DEO - Grants	0.00	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
DEPARTMENT TOTAL		74,875.00	50,000.00	50,000.00	6,250.00	27,375.00	22,625.00	54.75 %

General Fund Expenditures  
 58.33 % Yr Complete For Fiscal Year: 2019 / 4

G/L ACCOUNT	DESCRIPTION	2018 ACTUALS	2019 ADOPTED BUDGET	2019 ADJ BUDGET	2019 MTD EXPENSES	2019 YTD EXPENSES	2019 AVAIL BUDGET	PERCENTAGE REALIZED
FINANCE AND ACCOUNTING								
01-516-120	Regular Salary - Wages - Fin & Acctng	66,123.78	78,915.00	78,915.00	5,807.88	41,523.96	37,391.04	52.62 %
01-516-140	Overtime - Fin & Acctng	0.00	495.00	495.00	0.00	0.00	495.00	0.00 %
01-516-210	Fica Taxes - Fin & Acctng	4,642.87	6,075.00	6,075.00	414.39	3,055.18	3,019.82	50.29 %
01-516-220	Retirement Contribution - Fin & Acctn	5,173.42	6,559.00	6,559.00	479.74	3,541.06	3,017.94	53.99 %
01-516-230	Life & Health Insurance - Fin & Acctn	8,615.29	18,201.00	18,201.00	1,516.76	9,958.58	8,242.42	54.71 %
01-516-240	Worker's Compensation - Fin & Acctng	122.40	183.00	183.00	0.00	124.00	59.00	67.76 %
01-516-400	Travel and Training - Fin & Acctng	44.19	3,000.00	3,000.00	134.66	134.66	2,865.34	4.49 %
01-516-410	Communication Services - Fin & Acctng	0.00	0.00	0.00	55.79	278.72	(278.72)	0.00 %
01-516-420	Education Reimbursement - Fin & Acctn	3,500.00	0.00	0.00	0.00	0.00	0.00	0.00 %
01-516-470	Printing and Reproduction - Fin & Acc	237.46	700.00	700.00	0.00	117.00	583.00	16.71 %
01-516-510	Office Supplies - Fin & Acctng	742.71	1,400.00	1,400.00	0.00	107.37	1,292.63	7.67 %
01-516-520	Operating Supplies - Fin & Acctng	180.92	2,500.00	2,500.00	54.69	2,887.55	(387.55)	115.50 %
01-516-540	Books, Pub., Sub., & Memberships - Fi	35.00	250.00	250.00	131.43	438.31	(188.31)	175.32 %
01-516-640	Machinery & Equipment - Fin & Acctng	1,099.99	0.00	0.00	0.00	0.00	0.00	0.00 %
DEPARTMENT TOTAL		90,518.03	118,278.00	118,278.00	8,595.34	62,166.39	56,111.61	52.56 %
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DEBT SERVICE								
01-517-710	Principal - CB&T Debt Service Pmts	46,613.43	74,088.00	74,088.00	6,130.19	43,155.27	30,932.73	58.25 %
01-517-711	Principal - USDA Pay Off	1,371,789.00	0.00	0.00	0.00	0.00	0.00	0.00 %
01-517-720	Interest - CB&T Debt Service Pmts	33,260.25	45,722.00	45,722.00	3,854.02	26,734.13	18,987.87	58.47 %
01-517-721	Interest - USDA Pay Off	17,231.56	0.00	0.00	0.00	0.00	0.00	0.00 %
DEPARTMENT TOTAL		1,468,894.24	119,810.00	119,810.00	9,984.21	69,889.40	49,920.60	58.33 %
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LAW ENFORCEMENT								
01-521-305	Contract Labor - Law Enf	97,363.00	99,310.00	99,310.00	24,891.50	74,546.50	24,763.50	75.06 %
01-521-310	Professional Services - Law Enf	0.00	28,288.00	28,288.00	1,840.00	15,288.00	13,000.00	54.04 %
01-521-460	Repairs and Maintenance - Law Enf	598.95	300.00	300.00	0.00	0.00	300.00	0.00 %
01-521-510	Office Supplies - Law Enf	168.00	100.00	100.00	0.00	0.00	100.00	0.00 %

POLK CITY  
 APRIL 2019 MONTHLY FINANCIALS

General Fund Expenditures  
 58.33 % Yr Complete For Fiscal Year: 2019 / 4

G/L ACCOUNT	DESCRIPTION	2018 ACTUALS	2019 ADOPTED BUDGET	2019 ADJ BUDGET	2019 MTD EXPENSES	2019 YTD EXPENSES	2019 AVAIL BUDGET	PERCENTAGE REALIZED
01-521-520	Operating Supplies - Law Enf	0.00	100.00	100.00	0.00	0.00	100.00	0.00 %
01-521-649	Machinery & Equip - JAG Grant - Law E	0.00	5,113.00	5,113.00	0.00	0.00	5,113.00	0.00 %
DEPARTMENT TOTAL		98,129.95	133,211.00	133,211.00	26,731.50	89,834.50	43,376.50	67.44 %
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BUILDING AND ZONING								
01-524-120	Regular Salary - Wages - Bldg & Zonin	46,975.41	82,243.00	82,243.00	6,327.01	45,203.75	37,039.25	54.96 %
01-524-140	Overtime - Bldg & Zoning	0.00	433.00	433.00	0.00	314.13	118.87	72.55 %
01-524-210	Fica Taxes - Bldg & Zoning	3,419.14	6,325.00	6,325.00	470.41	3,451.19	2,873.81	54.56 %
01-524-220	Retirement Contribution - Bldg & Zoni	3,679.53	4,312.00	4,312.00	522.62	3,834.46	477.54	88.93 %
01-524-230	Life & Health Insurance - Bldg & Zoni	8,415.06	18,244.00	18,244.00	1,520.37	8,480.15	9,763.85	46.48 %
01-524-240	Worker's Compensation - Bldg & Zoning	1,121.16	1,266.00	1,266.00	0.00	912.00	354.00	72.04 %
01-524-310	Professional Services - Bldg & Zoning	159,662.55	150,000.00	150,000.00	15,606.50	88,031.49	61,968.51	58.69 %
01-524-311	Engineering Services - Bldg & Zoning	440.15	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-524-400	Travel and Training - Bldg & Zoning	0.00	500.00	500.00	0.00	0.00	500.00	0.00 %
01-524-410	Communication Services - Bldg & Zonin	46.45	0.00	0.00	0.00	0.00	0.00	0.00 %
01-524-510	Office Supplies - Bldg & Zoning	229.29	400.00	400.00	0.00	125.47	274.53	31.37 %
01-524-520	Operating Supplies - Bldg & Zoning	417.04	350.00	350.00	64.99	1,851.21	(1,501.21)	528.92 %
01-524-540	Books, Pub., Sub., & Memberships - Bl	0.00	0.00	0.00	14.99	89.94	(89.94)	0.00 %
01-524-640	Machinery & Equipment - Bldg & Zoning	2,499.99	0.00	0.00	0.00	0.00	0.00	0.00 %
DEPARTMENT TOTAL		226,905.77	265,073.00	265,073.00	24,526.89	152,293.79	112,779.21	57.45 %
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CODE ENFORCEMENT								
01-529-120	Regular Salary - Wages - Code Enf	0.00	22,824.00	22,824.00	1,800.00	10,980.00	11,844.00	48.11 %
01-529-210	Fica Taxes - Code Enf	0.00	1,746.00	1,746.00	133.84	822.60	923.40	47.11 %
01-529-220	Retirement Contribution - Code Enf	0.00	1,885.00	1,885.00	148.68	906.95	978.05	48.11 %
01-529-230	Life & Health Insurance - Code Enf	0.00	243.00	243.00	2,950.89	2,968.92	(2,725.92)	1221.78 %
01-529-240	Worker's Compensation - Code Enf	0.00	523.00	523.00	0.00	372.00	151.00	71.13 %
01-529-310	Professional Services - Code Enf	0.00	2,500.00	2,500.00	500.00	1,500.00	1,000.00	60.00 %
01-529-400	Travel and Training - Code Enf	0.00	500.00	500.00	0.00	0.00	500.00	0.00 %
01-529-410	Communication Services - Code Enf	0.00	0.00	0.00	55.79	278.72	(278.72)	0.00 %
01-529-464	Vehicle Fuel - Code Enf	0.00	400.00	400.00	0.00	0.00	400.00	0.00 %

POLK CITY  
 APRIL 2019 MONTHLY FINANCIALS

General Fund Expenditures  
 58.33 % Yr Complete For Fiscal Year: 2019 / 4

G/L ACCOUNT	DESCRIPTION	2018 ACTUALS	2019 ADOPTED BUDGET	2019 ADJ BUDGET	2019 MTD EXPENSES	2019 YTD EXPENSES	2019 AVAIL BUDGET	PERCENTAGE REALIZED
01-529-470	Printing and Reproduction - Code Enf	0.00	500.00	500.00	0.00	330.69	169.31	66.14 %
01-529-480	Promo Activities & Legal Ads - Code E	0.00	300.00	300.00	0.00	0.00	300.00	0.00 %
01-529-492	Recording & Other Fees	0.00	100.00	100.00	0.00	0.00	100.00	0.00 %
01-529-510	Office Supplies - Code Enf	0.00	600.00	600.00	0.00	101.85	498.15	16.98 %
01-529-520	Operating Supplies - Code Enf	0.00	400.00	400.00	0.00	1,433.84	(1,033.84)	358.46 %
DEPARTMENT TOTAL		0.00	32,521.00	32,521.00	5,589.20	19,695.57	12,825.43	60.56 %
=====								
REFUSE/SANITATION								
01-534-341	Refuse Disposal - Residential - Refus	141,971.04	157,930.00	157,930.00	13,511.66	52,225.08	105,704.92	33.07 %
01-534-342	Refuse Disposal - Commercial - Refuse	72,039.20	80,440.00	80,440.00	7,202.78	48,242.08	32,197.92	59.97 %
DEPARTMENT TOTAL		214,010.24	238,370.00	238,370.00	20,714.44	100,467.16	137,902.84	42.15 %
=====								
STORMWATER								
01-538-310	PROFESSIONAL SERVICES - STORMWATER	0.00	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
01-538-315	Inmate Labor - Stormwater	5,749.68	0.00	0.00	0.00	0.00	0.00	0.00 %
01-538-400	Travel and Training - Stormwater	1,377.41	2,000.00	2,000.00	0.00	219.00	1,781.00	10.95 %
01-538-460	Repairs and Maintenance - Stormwater	16,627.51	14,000.00	14,000.00	0.00	0.00	14,000.00	0.00 %
01-538-492	Recording & Other Fees - Stormwater	0.00	500.00	500.00	0.00	100.00	400.00	20.00 %
01-538-540	Books, Pub., Sub., & Memberships - St	500.00	500.00	500.00	0.00	500.00	0.00	100.00 %
DEPARTMENT TOTAL		24,254.60	20,000.00	20,000.00	0.00	819.00	19,181.00	4.10 %
=====								
GENERAL GOV'T BUILDINGS								
01-539-310	Professional Services - Gen Gov't Bld	23,669.74	22,000.00	22,000.00	300.00	9,191.44	12,808.56	41.78 %
01-539-312	Professional Services - Other - Gen G	330.00	5,000.00	5,000.00	0.00	1,162.52	3,837.48	23.25 %
01-539-315	Inmate Labor - Gen Gov't Bldgs	5,749.68	0.00	0.00	0.00	0.00	0.00	0.00 %
01-539-411	City Hall - Communication - Gen Gov't	12,085.93	15,500.00	15,500.00	14.03	7,970.42	7,529.58	51.42 %
01-539-413	Public Works - Communication - Gen Go	1,400.11	2,000.00	2,000.00	0.00	1,017.90	(219.38)	50.90 %

General Fund Expenditures  
 58.33 % Yr Complete For Fiscal Year: 2019 / 4

G/L ACCOUNT	DESCRIPTION	2018 ACTUALS	2019 ADOPTED BUDGET	2019 ADJ BUDGET	2019 MTD EXPENSES	2019 YTD EXPENSES	2019 AVAIL BUDGET	PERCENTAGE REALIZED
01-539-414	Community Center-Communication-Gen Go	1,519.15	2,000.00	2,000.00	0.00	971.92	1,028.08	48.60 %
01-539-431	City Hall - Utilities - Gen Gov't Bld	17,869.70	25,000.00	25,000.00	1,000.18	8,757.15	16,242.85	35.03 %
01-539-432	Activity Center - Utilities - Gen Gov	2,307.70	3,000.00	3,000.00	135.33	2,455.80	544.20	81.86 %
01-539-433	Public Works - Utilities - Gen Gov't	2,306.72	3,000.00	3,000.00	146.66	1,120.46	1,879.54	37.35 %
01-539-434	Community Center-Utilities-Gen Gov't	4,272.30	5,000.00	5,000.00	317.54	2,475.23	2,524.77	49.50 %
01-539-440	Rentals and Leases - Gen Gov't Bldgs	5,044.15	5,000.00	5,000.00	686.26	3,928.85	1,071.15	78.58 %
01-539-461	City Hall - Repairs & Maint - Gen Gov	11,553.50	25,000.00	25,000.00	1,048.51	4,780.38	20,219.62	19.12 %
01-539-462	Activity Center - Repairs & Maint - G	17,203.32	1,500.00	1,500.00	0.00	322.92	1,177.08	21.53 %
01-539-463	Public Works I - Repairs & Maint - Ge	1,373.71	500.00	500.00	0.00	68.71	431.29	13.74 %
01-539-464	Community Center-Repairs & Maint-Gen	826.90	3,500.00	3,500.00	0.00	3,030.57	469.43	86.59 %
01-539-466	Public Works/Utilities Oper - Repairs	1,422.45	3,000.00	3,000.00	5,800.00	11,601.39	(8,601.39)	386.71 %
01-539-490	Other Current Charges - Gen Gov't Bld	0.00	0.00	0.00	65.00	65.00	(65.00)	0.00 %
01-539-510	Office Supplies - Gen Gov't Bldgs	495.20	600.00	600.00	0.00	107.37	492.63	17.90 %
01-539-521	City Hall - Operating Supplies - Gen	11,602.98	6,000.00	6,000.00	26.97	2,206.56	3,793.44	36.78 %
01-539-522	Activity Center - Operating Supplies	515.77	1,000.00	1,000.00	0.00	288.84	711.16	28.88 %
01-539-523	Public Works - Operating Supplies - G	67.98	0.00	0.00	0.00	0.00	0.00	0.00 %
01-539-524	Community Center-Operating Supplies-G	463.38	1,400.00	1,400.00	0.00	453.52	946.48	32.39 %
01-539-526	Public Works/Utilities Oper - Operati	1,051.12	1,400.00	1,400.00	0.00	358.80	1,041.20	25.63 %
01-539-631	City Hall - Improv. O/T Bldgs - Gen G	9,986.26	0.00	0.00	0.00	0.00	0.00	0.00 %
01-539-640	Public Works - Bldgs/Property - Gen G	326,092.84	0.00	0.00	0.00	0.00	0.00	0.00 %
01-539-642	Activity Center - Mach. & Equipment -	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00 %
DEPARTMENT TOTAL		465,210.59	131,400.00	131,400.00	9,540.48	62,335.75	67,862.77	47.44 %
ROADS AND STREETS								
01-541-120	Regular Salary - Wages - Roads & Stre	156,300.67	181,296.00	181,296.00	13,090.13	99,032.70	82,263.30	54.62 %
01-541-140	Overtime - Roads & Streets	487.00	2,824.00	2,824.00	0.00	1,095.44	1,728.56	38.79 %
01-541-210	Fica Taxes - Roads & Streets	11,685.48	14,085.00	14,085.00	989.34	7,799.21	6,285.79	55.37 %
01-541-220	Retirement Contribution - Roads & Str	12,071.97	15,208.00	15,208.00	1,081.23	8,514.79	6,693.21	55.99 %
01-541-230	Life & Health Insurance - Roads & Str	27,717.55	26,037.00	26,037.00	3,419.75	20,184.02	5,852.98	77.52 %
01-541-240	Worker's Compensation - Roads & Stree	10,695.95	17,073.00	17,073.00	0.00	14,034.00	3,039.00	82.20 %
01-541-310	Professional Services - Roads & Stree	1,371.02	0.00	0.00	1,500.00	1,500.00	(1,500.00)	0.00 %
01-541-311	Engineering Services - Roads & Street	0.00	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-541-315	Inmate Labor - Roads & Streets	17,249.12	0.00	0.00	0.00	0.00	0.00	0.00 %
01-541-400	Travel and Training - Roads & Streets	15.00	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
01-541-410	Communication Services - Roads & Stre	2,616.35	3,500.00	3,500.00	158.25	1,888.99	1,611.01	53.97 %

POLK CITY  
 APRIL 2019 MONTHLY FINANCIALS

General Fund Expenditures  
 58.33 % Yr Complete For Fiscal Year: 2019 / 4

G/L		2018	2019	2019	2019	2019	2019	PERCENTAGE
ACCOUNT	DESCRIPTION	ACTUALS	ADOPTED BUDGET	ADJ BUDGET	MTD EXPENSES	YTD EXPENSES	AVAIL BUDGET	REALIZED
01-541-430	Utilities - Roads & Streets	25,220.78	30,000.00	30,000.00	1,953.02	13,341.71	16,658.29	44.47 %
01-541-460	Repairs and Maintenance - Roads & Str	9,723.48	10,000.00	10,000.00	1,025.00	2,612.67	7,670.33	26.13 %
01-541-461	Repairs & Maintenance-Equipment - Roa	5,656.79	8,000.00	8,000.00	95.95	2,685.49	5,314.51	33.57 %
01-541-464	Vehicle Fuel - Roads & Streets	8,260.41	7,000.00	7,000.00	0.00	2,856.25	4,143.75	40.80 %
01-541-465	Vehicle Maintenance - Roads & Streets	5,163.24	7,000.00	7,000.00	19.98	1,680.03	5,319.97	24.00 %
01-541-466	Public Works/Utilities Facility - Rep	1,058.32	0.00	0.00	0.00	0.00	0.00	0.00 %
01-541-480	Promo Activities & Legal Ads - Roads	0.00	0.00	0.00	0.00	34.99	(34.99)	0.00 %
01-541-490	Other Current Charges - Roads & Stree	0.00	0.00	0.00	0.00	6.60	(6.60)	0.00 %
01-541-493	Equipment Rental - Roads & Streets	0.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
01-541-510	Office Supplies - Roads & Streets	846.77	1,000.00	1,000.00	0.00	234.15	616.98	23.42 %
01-541-520	Operating Supplies - Roads & Streets	7,232.03	10,000.00	10,000.00	452.28	3,888.44	6,111.56	38.88 %
01-541-524	Chemicals - Roads & Streets	0.00	1,000.00	1,000.00	0.00	70.00	930.00	7.00 %
01-541-525	Uniforms - Roads & Streets	358.65	0.00	0.00	0.00	0.00	0.00	0.00 %
01-541-530	Road Materials & Supplies - Roads & S	1,034.90	15,000.00	15,000.00	340.90	1,141.10	13,858.90	7.61 %
01-541-540	Books, Pub., Sub., & Memberships - Ro	420.44	500.00	500.00	14.99	89.94	410.06	17.99 %
01-541-620	Buildings - Roads & Streets	500.00	0.00	0.00	0.00	0.00	0.00	0.00 %
01-541-630	Improvements Other than Building - Ro	9,600.01	150,000.00	150,000.00	0.00	0.00	150,000.00	0.00 %
01-541-640	Machinery & Equipment - Roads & Stree	20,697.08	30,000.00	30,000.00	0.00	9,061.76	20,938.24	30.21 %
DEPARTMENT TOTAL		335,983.01	539,023.00	539,023.00	24,140.82	191,752.28	347,404.85	35.57 %
LIBRARY								
01-571-120	Regular Salary - Wages - Library	53,011.22	76,245.00	76,245.00	5,929.60	41,714.05	34,530.95	54.71 %
01-571-140	Overtime - Library	240.29	917.00	917.00	0.00	297.12	619.88	32.40 %
01-571-210	Fica Taxes - Library	3,880.55	5,903.00	5,903.00	439.15	3,182.64	2,720.36	53.92 %
01-571-220	Retirement Contribution - Library	4,173.77	6,374.00	6,374.00	489.78	3,553.57	2,820.43	55.75 %
01-571-230	Life & Health Insurance - Library	16,581.91	18,377.00	18,377.00	1,520.98	8,487.93	9,889.07	46.19 %
01-571-240	Worker's Compensation - Library	79.65	177.00	177.00	0.00	0.00	177.00	0.00 %
01-571-310	Professional Services - Library	1,559.50	2,000.00	2,000.00	0.00	4,293.93	(2,293.93)	214.70 %
01-571-312	Professional Services - Other - Libra	1,700.00	2,500.00	2,500.00	0.00	150.00	2,350.00	6.00 %
01-571-400	Travel and Training - Library	175.00	700.00	700.00	13.35	194.75	505.25	27.82 %
01-571-410	Communication Services - Library	2,075.91	6,100.00	6,100.00	0.00	1,999.56	4,100.44	32.78 %
01-571-420	Education Reimbursement - Library	0.00	2,040.00	2,040.00	0.00	0.00	2,040.00	0.00 %
01-571-430	Utilities - Library	6,339.15	7,500.00	7,500.00	209.46	1,534.72	5,965.28	20.46 %
01-571-460	Repairs and Maintenance - Library	5,201.54	2,500.00	2,500.00	727.98	3,172.68	(672.68)	126.91 %
01-571-480	Promo Activities & Legal Ads - Librar	1,268.82	2,500.00	2,500.00	0.00	37.31	2,462.69	1.49 %

POLK CITY  
 APRIL 2019 MONTHLY FINANCIALS

General Fund Expenditures  
 58.33 % Yr Complete For Fiscal Year: 2019 / 4

G/L ACCOUNT	DESCRIPTION	2018 ACTUALS	2019 ADOPTED BUDGET	2019 ADJ BUDGET	2019 MTD EXPENSES	2019 YTD EXPENSES	2019 AVAIL BUDGET	PERCENTAGE REALIZED
01-571-510	Office Supplies - Library	1,142.42	1,300.00	1,300.00	0.00	120.10	1,119.17	9.24 %
01-571-520	Operating Supplies - Library	7,873.96	7,500.00	7,500.00	113.87	1,364.82	6,135.18	18.20 %
01-571-540	Books, Pub., Sub., & Memberships - Li	808.94	600.00	600.00	0.00	519.30	80.70	86.55 %
01-571-630	Improvements Other than Building - Li	2,775.00	0.00	0.00	0.00	0.00	0.00	0.00 %
01-571-660	Books, Pub.& Library Materials - Libr	12,423.07	16,000.00	16,000.00	1,618.51	8,591.21	7,408.79	53.70 %
DEPARTMENT TOTAL		121,310.70	159,233.00	159,233.00	11,062.68	79,213.69	79,958.58	49.75 %
=====								
PARKS								
01-572-310	Professional Services - Parks	806.00	0.00	0.00	62.00	559.50	(559.50)	0.00 %
01-572-315	Inmate Labor - Parks	5,749.72	0.00	0.00	0.00	0.00	0.00	0.00 %
01-572-400	Travel and Training - Parks	15.00	0.00	0.00	0.00	0.00	0.00	0.00 %
01-572-430	Utilities - Parks	17,676.88	23,000.00	23,000.00	613.70	4,077.29	18,922.71	17.73 %
01-572-460	Repairs and Maintenance - Parks	26,486.80	15,000.00	15,000.00	127.78	5,071.94	9,928.06	33.81 %
01-572-520	Operating Supplies - Parks	1,020.72	1,200.00	1,200.00	0.00	643.83	556.17	53.65 %
01-572-630	Improvements Other than Building - Pa	6,570.00	0.00	0.00	0.00	0.00	0.00	0.00 %
DEPARTMENT TOTAL		58,325.12	39,200.00	39,200.00	803.48	10,352.56	28,847.44	26.41 %
=====								
SPECIAL EVENTS								
01-574-310	Professional Services - Spec Events	888.00	2,000.00	2,000.00	0.00	680.00	1,320.00	34.00 %
01-574-440	Rentals and Leases - Spec Events	125.00	1,000.00	1,000.00	0.00	125.00	875.00	12.50 %
01-574-470	Printing and Reproduction - Spec Even	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
01-574-480	Promo Activities & Legal Ads - Spec E	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-574-520	Operating Supplies - Spec Events	5,066.80	7,500.00	7,500.00	0.00	8,330.15	(830.15)	111.07 %
DEPARTMENT TOTAL		6,079.80	13,000.00	13,000.00	0.00	9,135.15	3,864.85	70.27 %
=====								
NON-DEPARTMENTAL								
01-590-310	Professional Services - Non-Dept	3,495.61	25,000.00	25,000.00	599.38	5,927.16	19,072.84	23.71 %

General Fund Expenditures  
58.33 % Yr Complete For Fiscal Year: 2019 / 4

G/L ACCOUNT	DESCRIPTION	2018 ACTUALS	2019 ADOPTED BUDGET	2019 ADJ BUDGET	2019 MTD EXPENSES	2019 YTD EXPENSES	2019 AVAIL BUDGET	PERCENTAGE REALIZED
01-590-311	Engineering Services - Non-Dept	0.00	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
01-590-312	Professional Services - Other - Non-D	2,310.00	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00 %
01-590-315	Inmate Labor - GF Non - Dept	0.00	28,749.00	28,749.00	0.00	21,561.38	7,187.62	75.00 %
01-590-320	Accounting and Auditing - Non-Dept	18,790.41	15,000.00	15,000.00	638.13	9,443.64	5,556.36	62.96 %
01-590-450	Liability Insurance - Non-Dept	37,729.00	39,900.00	39,900.00	0.00	65,121.50	(25,221.50)	163.21 %
01-590-464	Vehicle Fuel - Non- Departmental	436.25	400.00	400.00	34.96	209.58	190.42	52.40 %
01-590-465	Vehicle Maintenance - Non-Departmenta	21.24	500.00	500.00	0.00	0.00	500.00	0.00 %
01-590-510	Office Supplies - Non-Departmental	0.00	0.00	0.00	0.00	378.39	(378.39)	0.00 %
01-590-520	Operating Supplies - Non-Dept	248.65	1,000.00	1,000.00	0.00	1,810.43	(810.43)	181.04 %
01-590-521	Emergencies & Contingencies - Operati	0.00	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
01-590-525	Uniforms - Non Dept	0.00	4,000.00	4,000.00	93.60	2,441.58	1,558.42	61.04 %
01-590-528	Postage - Non-Dept	3,277.15	3,000.00	3,000.00	0.00	359.63	2,640.37	11.99 %
01-590-930	Transfer - Police Public Safety Impac	0.00	66,434.00	66,434.00	0.00	0.00	66,434.00	0.00 %
01-590-931	Transfer to Fire Public Safety Impact	0.00	35,546.00	35,546.00	0.00	0.00	35,546.00	0.00 %
01-590-932	Transfer - Parks & Rec Impact Reserve	0.00	107,136.00	107,136.00	0.00	0.00	107,136.00	0.00 %
01-590-933	Transfer -Public Facility Impact Rese	0.00	180,045.00	180,045.00	0.00	0.00	180,045.00	0.00 %
01-590-940	Reserves - Unrestricted Reserves - No	0.00	24,101.00	24,101.00	0.00	0.00	24,101.00	0.00 %
01-590-941	Reserves - Emergencies & Contingencie	363.92	0.00	0.00	(27.50)	(27.50)	27.50	0.00 %
01-590-991	Aids to Private Organizations - Non-D	742.00	2,000.00	2,000.00	0.00	2,340.00	(340.00)	117.00 %
01-590-992	Unemployment Claims - Non-Dept	0.00	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
01-590-994	Bank Fees - Non-Dept	7.50	0.00	0.00	0.00	0.00	0.00	0.00 %
01-590-996	Bad Debt - Non-Dept	(3,210.22)	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
01-590-999	Other - Non-Operating Charges - Non-D	2,438.42	5,500.00	5,500.00	416.94	2,424.60	3,075.40	44.08 %
DEPARTMENT TOTAL		66,649.93	581,811.00	581,811.00	1,755.51	111,990.39	469,820.61	19.25 %

<b>General Fund Revenues Total</b>	<b>4,330,283.42</b>	<b>2,782,476.00</b>	<b>2,782,476.00</b>	<b>250,049.30</b>	<b>1,603,888.94</b>	<b>1,178,587.06</b>	<b>42.36%</b>
<b>General Fund Expenditures Total</b>	<b>-3,531,047.45</b>	<b>-2,782,476.00</b>	<b>-2,782,476.00</b>	<b>-171,316.23</b>	<b>-1,178,832.30</b>	<b>-1,602,514.62</b>	<b>57.59%</b>
<b>Total Revenue vs. Expenditures</b>	<b>799,235.97</b>	<b>0.00</b>	<b>0.00</b>	<b>78,733.07</b>	<b>425,056.64</b>	<b>-423,927.56</b>	



POLK CITY  
Simple Balance Sheet

For Fiscal Year: 2019 thru Fiscal Month: Apr, for Fund: 05

Account Number	Account Title	Ending Bal	Net Amount
05-101-100	Cash - Checking	374,759.12	
05-101-710	Cash - Enterprise Fund Capital Imprvmnts	52,898.45	
05-101-800	Cash - Sewer Impact Fee Account	1,384,931.88	
05-101-900	Cash - Water Impact Fee Account	330,685.55	
05-101-913	DEP Loan - Sinking Fund	101,621.38	
05-101-915	Tax Exempt Leasing - Sinking Fund	60,669.07	
05-101-916	US Bank - Sink Fund	430,560.15	
05-101-920	Cash - Customer Deposits	309,069.71	
05-101-934	Fifth Third Bank - Reserves	610,967.73	
05-101-935	Fifth Third Bank - Renewal & Replacement	150,000.00	
05-115-100	Accounts Receivable - Utilities	45,541.38	
05-115-105	Accounts Receivable - Invoicing	505.68	
05-115-130	Accounts Receivable - Readiness to Serve	56,496.79	
05-117-100	Allowance for Bad Debt	42,672.50-	
05-117-200	Allowance for Uncollectible A/R	57,398.98-	
05-131-100	Due from General Fund	12,437.00-	
05-155-100	Prepaid Expenses	15.96	
05-159-100	Deferred Outflows - Related to Pension	25,662.51	
05-160-902	Reserve Account	225,392.00	
05-160-903	Reserve Acct - Emergencies & Contingency	48,044.00	
05-160-904	Reserve Acct - CIP Purchases	25,778.78	
05-161-900	Fixed Assets - Land	2,730,735.50	
05-164-100	Utility Plant in Service	12,077,204.12	
05-164-900	Improvements Other than Buildings	33,331.74-	
05-164-910	Improvements Other than Buildings - MOSN	33,331.74	
05-165-900	Acc.Dep. - Improvements Other than Build	316,892.74-	
05-166-900	Equipment & Furniture	314,396.69	
05-167-900	Accumulated Depreciation - Equipment	3,196,588.95-	
	** TOTAL ASSET**		15,729,946.28
05-202-100	Accounts Payable	2,311.79	
05-202-900	Customer Deposits	305,064.11	
05-203-100	Accumulated Interest Payable	71,583.17	
05-203-600	SRF Loan WW51201P	2,301,486.71	
05-203-710	US Bank 2017 Bond Note	8,555,000.00	
05-203-750	Tax Exempt Leasing Loan	87,735.83	
05-203-900	Unamortized Bond Premiums	124,778.15-	
05-203-910	Unamoritized Bond Premiums - US Bank	530,870.86-	
05-208-305	Taxes Payable	13,750.56	
05-216-100	Accrued Payroll	4,159.90-	
05-225-100	Deferred Inflows - Related to Pension	3,598.03	
05-234-100	L-T-D - Current Portion	365,494.72	
05-234-901	Less: Current Portion of LTD	365,494.72-	
05-235-900	Net Pension Liability	53,149.24	
	** TOTAL LIABILITY**		10,733,870.53
05-243-100	Encumbrances Placed	2,145.50	
05-245-100	Reserved for Encumbrances	2,145.50-	
	** TOTAL ENCUMBRANCE**		0.00
05-250-100	Contributed Capital	598,715.40	
05-255-100	Change in Fund Balance	36,514.20	
05-271-100	Fund Balance Unreserved	3,253,657.45	
05-271-200	Net Asset Adjustment Account	10,071.23-	
05-272-100	Retained Earnings	734,552.82	
	** TOTAL EQUITY**		4,613,368.64

POLK CITY  
Simple Balance Sheet

For Fiscal Year: 2019 thru Fiscal Month: Apr, for Fund: 05

Account Number	Account Title	Ending Bal	Net Amount
	** TOTAL REVENUE**		1,440,460.78
	** TOTAL EXPENSE**		1,057,753.67
	TOTAL LIABILITY AND EQUITY		15,729,946.28

ENTERPRISE FUND REVENUE  
 58.33 % Yr Complete For Fiscal Year: 2019 / 4

G/L ACCOUNT	DESCRIPTION	2018 PRIOR YR REVENUE	2019 ANTICIPATED REVENUE	ADJ ANTICIPATED	2019 CURRENT REVENUE	2019 YTD REVENUE	2019 (EXCESS)/DEFICIT	PERCENTAGE REALIZED
05-314-301	RTS - City 10% UTY T	0.00	0.00	0.00	0.00	107.66	(107.66)	0.00 %
05-324-210	Water Impact Fees	222,302.01	139,760.00	139,760.00	13,976.00	68,133.00	71,627.00	48.75 %
05-324-220	Sewer Impact Fees	616,545.00	353,200.00	353,200.00	35,320.00	167,770.00	185,430.00	47.50 %
05-325-111	Connection Fees - Water - Cash Basis	94,787.56	69,600.00	69,600.00	7,130.16	33,295.16	36,304.84	47.84 %
05-325-112	Connection Fees - Water - Accrual Bas	435.00	0.00	0.00	0.00	1,740.00	(1,740.00)	0.00 %
05-325-210	Readiness to Serve Charge - Sewer	29,599.10	28,696.00	28,696.00	0.00	4,069.19	24,626.81	14.18 %
05-325-211	Readiness to Serve Charge - Water	21,687.31	26,000.00	26,000.00	0.00	1,213.43	24,786.57	4.67 %
05-329-200	Other Lic./Fees/Permits	1,839.80	2,000.00	2,000.00	100.00	336.00	1,664.00	16.80 %
05-340-300	Water Utility Revenue	1,096,000.10	1,135,299.00	1,135,299.00	95,859.77	564,175.28	571,123.72	49.69 %
05-340-500	Sewer Utility Revenue	982,047.76	1,032,993.00	1,032,993.00	93,939.36	544,371.11	488,621.89	52.70 %
05-359-100	Other Fines and/or Forfeitures	20,095.50	20,000.00	20,000.00	2,665.00	15,500.00	4,500.00	77.50 %
05-359-200	Non Sufficient Funds	1,285.00	1,000.00	1,000.00	85.00	770.00	230.00	77.00 %
05-359-300	Late Fees	26,460.00	20,000.00	20,000.00	2,289.00	16,999.50	3,000.50	85.00 %
05-369-100	Misc. Income	9.67	0.00	0.00	14,957.00	14,957.00	(14,957.00)	0.00 %
05-369-401	Insurance - Claims	0.00	0.00	0.00	0.00	7,023.45	(7,023.45)	0.00 %
05-369-700	Misc Income - Reimbursement - Invoice	781.42	0.00	0.00	0.00	0.00	0.00	0.00 %
05-381-900	Cash Carry Forward	0.00	205,677.00	205,677.00	0.00	0.00	205,677.00	0.00 %
05-385-100	Bond Proceeds	110,466.51	0.00	0.00	0.00	0.00	0.00	0.00 %
DEPARTMENT TOTALS		3,224,341.74	3,034,225.00	3,034,225.00	266,321.29	1,440,460.78	1,593,764.22	47.47 %

Enterprise Fund Expenditures  
 58.33 % Yr Complete For Fiscal Year: 2019 / 4

G/L		2018	2019	2019	2019	2019	2019	PERCENTAGE
ACCOUNT	DESCRIPTION	ACTUALS	ADOPTED BUDGET	ADJ BUDGET	MTD EXPENSES	YTD EXPENSES	AVAIL BUDGET	REALIZED
	Water							
05-533-120	Regular Salary - Wages - Water Oper	99,153.31	187,341.00	187,341.00	14,229.48	94,098.77	93,242.23	50.23 %
05-533-140	Overtime - Water Oper	837.90	4,529.00	4,529.00	217.50	2,019.29	2,509.71	44.59 %
05-533-210	Fica Taxes - Water Oper	7,379.29	14,678.00	14,678.00	1,079.23	7,334.80	7,343.20	49.97 %
05-533-220	Retirement Contribution - Water Oper	37,216.19	15,848.00	15,848.00	1,193.33	8,298.57	7,549.43	52.36 %
05-533-230	Life & Health Insurance - Water Oper	25,356.43	49,859.00	49,859.00	4,169.42	21,584.86	28,274.14	43.29 %
05-533-240	Worker's Compensation - Water Oper	124.26	9,199.00	9,199.00	0.00	7,570.00	1,629.00	82.29 %
05-533-305	Contract Labor - Water Oper	59,148.75	0.00	0.00	0.00	0.00	0.00	0.00 %
05-533-310	Professional Services - Water Oper	61,472.16	20,000.00	20,000.00	3,247.00	16,550.80	3,449.20	82.75 %
05-533-311	Engineering Services - Water Oper	14,870.00	30,000.00	30,000.00	(1,558.00)	(1,558.00)	31,558.00	(5.19) %
05-533-312	Professional Services - Other - Water	3,441.17	20,000.00	20,000.00	244.92	13,670.45	6,329.55	68.35 %
05-533-313	Professional Services - Polk Regional	233.21	5,000.00	5,000.00	106.66	2,558.20	2,441.80	51.16 %
05-533-315	Inmate Labor - Water Oper	11,499.40	0.00	0.00	0.00	0.00	0.00	0.00 %
05-533-400	Travel and Training - Water Oper	280.00	500.00	500.00	39.07	269.07	230.93	53.81 %
05-533-410	Communication Services - Water Oper	2,826.49	3,500.00	3,500.00	110.99	2,689.26	(390.74)	76.84 %
05-533-430	Utilities - Water Oper	146.76	1,500.00	1,500.00	142.29	554.33	945.67	36.96 %
05-533-431	Mt. Olive WTP - Utilities - Water Ope	3,820.97	6,900.00	6,900.00	378.36	1,036.99	5,863.01	15.03 %
05-533-432	Commonwealth WTP - Utilities - Water	1,409.27	4,620.00	4,620.00	62.50	1,166.17	3,453.83	25.24 %
05-533-433	V.Matt Williams WTP - Utilities - Wat	10,271.92	12,000.00	12,000.00	1,137.54	7,806.56	4,193.44	65.05 %
05-533-460	Repairs and Maintenance - Water Oper	21,916.83	40,000.00	40,000.00	3,287.16	16,396.18	23,886.82	40.99 %
05-533-461	Mt. Olive WTP - Repairs and Maint - W	6,320.07	15,000.00	15,000.00	0.00	33,580.99	(18,580.99)	223.87 %
05-533-462	Commonwealth WTP - Repairs and Maint	6,560.56	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
05-533-463	V.Matt Williams WTP - Repairs and Mai	3,983.04	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00 %
05-533-464	Vehicle Fuel - Water Oper	4,414.28	7,000.00	7,000.00	0.00	3,729.57	3,270.43	53.28 %
05-533-465	Vehicle Maintenance - Water Oper	12,559.15	8,000.00	8,000.00	255.08	11,073.48	(3,073.48)	138.42 %
05-533-466	Public Works/Utilities Facility - Rep	2,586.07	0.00	0.00	857.01	958.48	(958.48)	0.00 %
05-533-490	Other Current Charges - Water Oper	100.00	0.00	0.00	0.00	0.00	0.00	0.00 %
05-533-492	Recording & Other Fees - Water Oper	5,490.00	4,300.00	4,300.00	0.00	(125.00)	4,425.00	(2.91) %
05-533-493	Equipment Rental - Water Oper	0.00	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00 %
05-533-510	Office Supplies - Water Oper	567.87	1,000.00	1,000.00	0.00	75.17	770.56	7.52 %
05-533-520	Operating Supplies - Water Oper	14,215.85	30,000.00	30,000.00	610.16	14,736.46	15,263.54	49.12 %
05-533-521	Mt.Olive WTP - Operating Supplies - W	155.56	0.00	0.00	0.00	0.00	0.00	0.00 %
05-533-522	Commonwealth WTP - Operating Supplies	155.55	0.00	0.00	0.00	0.00	0.00	0.00 %
05-533-523	V.Matt Williams WTP - Operating Suppl	155.55	0.00	0.00	0.00	0.00	0.00	0.00 %
05-533-524	Chemicals - Water Oper	3,275.91	9,000.00	9,000.00	332.00	1,379.00	7,621.00	15.32 %
05-533-525	Uniforms - Water Oper	910.44	0.00	0.00	0.00	0.00	0.00	0.00 %
05-533-526	Meter Supplies - New Installs - Water	113,898.27	69,600.00	69,600.00	17,755.10	48,561.34	21,038.66	69.77 %
05-533-527	Meter Supplies - Repairs & Maintenanc	0.00	20,000.00	20,000.00	946.35	946.35	19,053.65	4.73 %

Enterprise Fund Expenditures  
58.33 % Yr Complete For Fiscal Year: 2019 / 4

G/L		2018	2019	2019	2019	2019	2019	PERCENTAGE
ACCOUNT	DESCRIPTION	ACTUALS	ADOPTED BUDGET	ADJ BUDGET	MTD EXPENSES	YTD EXPENSES	AVAIL BUDGET	REALIZED
05-533-540	Books, Pub., Sub., & Memberships - Wa	1,098.92	2,000.00	2,000.00	275.00	364.94	1,635.06	18.25 %
05-533-605	Depreciation Expense - Water Oper	115,680.80	0.00	0.00	0.00	0.00	0.00	0.00 %
05-533-630	Improvements Other than Building - Wa	0.00	0.00	0.00	0.00	22,275.35	(22,275.35)	0.00 %
05-533-640	Machinery & Equipment - Water Oper	0.00	30,000.00	30,000.00	0.00	32,567.60	(2,567.60)	108.56 %
05-533-641	Mt. Olive WTP - Machinery & Equipment	0.00	130,000.00	130,000.00	0.00	0.00	130,000.00	0.00 %
05-533-650	Construction In Progress - Water Oper	0.00	0.00	0.00	0.00	23,505.00	(23,505.00)	0.00 %
05-533-660	Other Capital Assets - Water Operatio	0.00	0.00	0.00	0.00	3,906.25	(3,906.25)	0.00 %
05-533-710	Principal - Water Oper	0.00	76,392.00	76,392.00	0.00	21,623.99	54,768.01	28.31 %
05-533-720	Interest - Water Oper	46,872.24	74,490.00	74,490.00	0.00	39,105.99	35,384.01	52.50 %
05-533-920	Transfer to General Fund - Water Oper	79,295.75	0.00	0.00	0.00	0.00	0.00	0.00 %
05-533-999	Other Non-Operating Charges - Water O	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00 %
DEPARTMENT TOTAL		784,700.19	924,256.00	924,256.00	49,118.15	460,311.26	462,871.99	49.80 %
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Sewer								
05-535-120	Regular Salary - Wages - Sewer Oper	84,565.66	115,606.00	115,606.00	8,952.46	58,080.60	57,525.40	50.24 %
05-535-130	Other Salaries and Wages - Sewer Oper	4.37	0.00	0.00	0.00	0.00	0.00	0.00 %
05-535-140	Overtime - Sewer Oper	923.00	3,109.00	3,109.00	297.71	1,563.45	1,545.55	50.29 %
05-535-210	Fica Taxes - Sewer Oper	6,009.12	9,082.00	9,082.00	696.62	4,636.25	4,445.75	51.05 %
05-535-220	Retirement Contribution - Sewer Oper	29,885.33	9,806.00	9,806.00	764.05	5,347.21	4,458.79	54.53 %
05-535-230	Life & Health Insurance - Sewer Oper	15,126.98	27,149.00	27,149.00	2,281.12	11,088.48	16,060.52	40.84 %
05-535-240	Worker's Compensation - Sewer Oper	0.00	9,794.00	9,794.00	0.00	3,694.00	6,100.00	37.72 %
05-535-305	Contract Labor - Sewer Oper	59,148.75	0.00	0.00	0.00	0.00	0.00	0.00 %
05-535-310	Professional Services - Sewer Oper	31,422.19	25,000.00	25,000.00	2,979.00	23,880.00	1,120.00	95.52 %
05-535-311	Engineering Services - Sewer Oper	18,070.00	20,000.00	20,000.00	(1,558.00)	(1,558.00)	21,558.00	(7.79) %
05-535-312	Professional Services - Other - Sewer	2,190.00	14,000.00	14,000.00	0.00	287.49	13,712.51	2.05 %
05-535-315	Inmate Labor - Sewer Oper	11,499.40	0.00	0.00	0.00	0.00	0.00	0.00 %
05-535-400	Travel and Training - Sewer Oper	1,686.96	2,500.00	2,500.00	40.03	1,534.59	965.41	61.38 %
05-535-410	Communication Services - Sewer Oper	2,659.79	3,500.00	3,500.00	71.34	2,020.21	278.31	57.72 %
05-535-411	Cardinal Hill WWTP - Comm Srvcs - Sew	1,396.78	1,500.00	1,500.00	121.70	717.34	782.66	47.82 %
05-535-412	Mt. Olive WWTP - Comm Srvcs - Sewer O	2,180.40	2,500.00	2,500.00	0.00	1,386.00	1,114.00	55.44 %
05-535-430	Utilities - Sewer Oper	15,610.94	7,000.00	7,000.00	505.51	3,923.38	3,076.62	56.05 %
05-535-431	Cardinal Hill WWTP - Utilities - Sewe	17,756.34	21,000.00	21,000.00	1,413.10	10,535.51	10,464.49	50.17 %
05-535-432	Mt. Olive WWTP - Utilities - Sewer Op	7,849.08	11,000.00	11,000.00	641.54	4,378.45	6,621.55	39.80 %
05-535-460	Repairs and Maintenance - Sewer Oper	96,540.19	90,000.00	90,000.00	15,384.58	40,643.87	49,639.13	45.16 %
05-535-461	Cardinal Hill - Repairs and Maint - S	52,129.78	90,000.00	90,000.00	0.00	0.00	90,000.00	0.00 %

POLK CITY  
APRIL 2019 MONTHLY FINANCIALS

Enterprise Fund Expenditures  
58.33 % Yr Complete For Fiscal Year: 2019 / 4

G/L		2018	2019	2019	2019	2019	2019	PERCENTAGE
ACCOUNT	DESCRIPTION	ACTUALS	ADOPTED BUDGET	ADJ BUDGET	MTD EXPENSES	YTD EXPENSES	AVAIL BUDGET	REALIZED
05-535-464	Vehicle Fuel - Sewer Oper	3,200.22	4,000.00	4,000.00	0.00	5,957.06	(1,957.06)	148.93 %
05-535-465	Vehicle Maintenance - Sewer Oper	12,490.89	8,000.00	8,000.00	247.50	5,850.99	2,149.01	73.14 %
05-535-466	Public Works/Utilities Facility - Rep	2,275.16	0.00	0.00	910.68	1,011.80	(1,011.80)	0.00 %
05-535-470	Printing and Reproduction - Sewer Ope	54.69	60.00	60.00	0.00	0.00	60.00	0.00 %
05-535-490	Other Current Charges - Sewer Oper	113.09	0.00	0.00	0.00	0.00	0.00	0.00 %
05-535-492	Recording & Other Fees - Sewer Oper	100.00	350.00	350.00	0.00	0.00	350.00	0.00 %
05-535-493	Equipment Rental - Sewer Oper	337.00	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00 %
05-535-510	Office Supplies - Sewer Oper	412.13	1,000.00	1,000.00	0.00	50.30	795.43	5.03 %
05-535-520	Operating Supplies - Sewer Oper	12,246.40	8,000.00	8,000.00	798.17	4,196.16	3,803.84	52.45 %
05-535-521	Cardinal Hill WWTP - Operating Suppli	0.00	0.00	0.00	0.00	27.34	(27.34)	0.00 %
05-535-522	Cardinal Hill WWTP - Sludge Hauling	0.00	16,000.00	16,000.00	2,560.00	15,360.00	640.00	96.00 %
05-535-524	Chemicals - Sewer Oper	23,374.71	17,000.00	17,000.00	1,188.00	17,794.00	(794.00)	104.67 %
05-535-525	Uniforms - Sewer Oper	709.04	0.00	0.00	0.00	0.00	0.00	0.00 %
05-535-530	Road Materials & Supplies - Sewer Ope	0.00	1,000.00	1,000.00	0.00	27.74	972.26	2.77 %
05-535-540	Books, Pub., Sub., & Memberships - Se	469.57	1,000.00	1,000.00	0.00	89.94	910.06	8.99 %
05-535-605	Depreciation Expense - Sewer Oper	207,310.77	0.00	0.00	0.00	0.00	0.00	0.00 %
05-535-640	Machinery & Equipment - Sewer Oper	898.99	50,000.00	50,000.00	0.00	37,497.61	12,502.39	75.00 %
05-535-641	Cardinal Hill - Mach & Equip - Sewer	0.00	104,000.00	104,000.00	3,400.00	17,455.00	86,545.00	16.78 %
05-535-650	Construction In Progress - Sewer Oper	0.00	0.00	0.00	5,600.00	20,557.00	(20,557.00)	0.00 %
05-535-710	Principal - Sewer Oper	0.00	307,586.00	307,586.00	0.00	60,810.58	246,775.42	19.77 %
05-535-720	Interest - Sewer Oper	313,451.20	303,789.00	303,789.00	0.00	152,260.87	151,528.13	50.12 %
05-535-920	Transfer to General Fund - Sewer Oper	79,295.75	0.00	0.00	0.00	0.00	0.00	0.00 %
DEPARTMENT TOTAL		1,113,394.67	1,288,331.00	1,288,331.00	47,295.11	511,105.22	776,153.03	39.67 %
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EF Non-Departmental								
05-590-310	Professional Services - Non-Dept	19,391.06	24,300.00	24,300.00	3,759.53	17,820.78	6,479.22	73.34 %
05-590-312	Professional Services - Other - Non-D	8,240.00	18,500.00	18,500.00	0.00	0.00	18,500.00	0.00 %
05-590-315	Inmate Labor - EF Non - Dept	0.00	28,749.00	28,749.00	0.00	21,561.37	7,187.63	75.00 %
05-590-320	Accounting and Auditing - Non-Dept	33,055.84	27,306.00	27,306.00	1,295.62	13,391.36	13,914.64	49.04 %
05-590-440	Rentals and Leases - Non-Dept	4,118.91	4,074.00	4,074.00	406.08	2,401.71	1,672.29	58.95 %
05-590-450	Liability Insurance - Non-Dept	36,702.00	50,000.00	50,000.00	0.00	26,351.50	23,648.50	52.70 %
05-590-492	Recording & Other Fees - Non-Dept	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
05-590-510	Office Supplies - Non-Departmental	0.00	0.00	0.00	0.00	342.61	(342.61)	0.00 %
05-590-520	Operating Supplies - Non-Dept	179.88	0.00	0.00	0.00	685.16	(685.16)	0.00 %
05-590-521	Emergencies & Contingencies - Operati	0.00	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %

Enterprise Fund Expenditures  
58.33 % Yr Complete For Fiscal Year: 2019 / 4

G/L ACCOUNT	DESCRIPTION	2018 ACTUALS	2019 ADOPTED BUDGET	2019 ADJ BUDGET	2019 MTD EXPENSES	2019 YTD EXPENSES	2019 AVAIL BUDGET	PERCENTAGE REALIZED
05-590-525	Uniforms - Non Dept	0.00	4,000.00	4,000.00	0.00	1,303.39	2,696.61	32.58 %
05-590-528	Postage - Non-Dept	1,000.00	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
05-590-720	Interest - Bond 2017 Issue	178,341.52	0.00	0.00	0.00	0.00	0.00	0.00 %
05-590-730	Other Debt Service Costs	1,116,396.26	0.00	0.00	0.00	0.00	0.00	0.00 %
05-590-920	Transfer to General Fund - Non-Dept	25,000.00	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
05-590-930	Transfer to Water Impact Fee Reserves	0.00	139,760.00	139,760.00	0.00	0.00	139,760.00	0.00 %
05-590-931	Transfer to Sewer Impact Fee Reserves	0.00	353,200.00	353,200.00	0.00	0.00	353,200.00	0.00 %
05-590-940	Reserves - Unrestricted Reserves NON-	0.00	72,686.00	72,686.00	0.00	0.00	72,686.00	0.00 %
05-590-941	Reserves - Emergencies & Contingencie	255.70	0.00	0.00	0.00	0.00	0.00	0.00 %
05-590-942	Reserves - Capital Outlay Purchases -	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00 %
05-590-992	Unemployment Claims - Non-Dept	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
05-590-993	Transfer to Reserve - Non-Dept	0.00	7,013.00	7,013.00	0.00	0.00	7,013.00	0.00 %
05-590-994	Bank Fees - Non-Dept	0.00	1,550.00	1,550.00	0.00	0.00	1,550.00	0.00 %
05-590-996	Bad Debt - Non-Dept	2,170.57	40,000.00	40,000.00	0.00	(187.62)	40,187.62	(0.47)%
05-590-999	Other - Non-Operating Charges - Non-D	752.82	0.00	0.00	86.29	236.55	(236.55)	0.00 %
DEPARTMENT TOTAL		1,450,604.56	821,638.00	821,638.00	5,547.52	83,906.81	737,731.19	10.21 %
<b>Enterprise Fund Revenues Total</b>		<b>3,224,341.74</b>	<b>3,034,225.00</b>	<b>3,034,225.00</b>	<b>266,321.29</b>	<b>1,440,460.78</b>	<b>1,593,764.22</b>	<b>47.47%</b>
<b>Enterprise Fund Expenditures Total</b>		<b>-3,348,699.42</b>	<b>-3,034,225.00</b>	<b>-3,034,225.00</b>	<b>-101,960.78</b>	<b>-1,055,323.29</b>	<b>-1,976,756.21</b>	<b>34.78%</b>
<b>Total Revenue vs. Expenditures</b>		<b>-124,357.68</b>	<b>0.00</b>	<b>0.00</b>	<b>164,360.51</b>	<b>385,137.49</b>	<b>-382,991.99</b>	

## Library Reports 10/2018 - 09/2019

	Oct-18	Nov-18	Dec-18	Jan-19	* Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Totals
<b>Circulation</b>													
Adult Books	982	869	788	1004	897	813	919						6272
Juvenile Books	995	832	660	680	668	621	826						5282
DVD'S	946	726	766	1010	612	800	786						5646
Hot-Spots	20	16	25	20	20	20	25						146
Digital	0	58	23	44	37	49	41						252
<b>Total Circulation</b>	<b>2943</b>	<b>2501</b>	<b>2262</b>	<b>2758</b>	<b>2234</b>	<b>2303</b>	<b>2597</b>						<b>17,598</b>
<b>New Borrowers</b>													
In City	13	12	6	18	16	10	11						86
In County	2	7	3	5	3	2	3						25
Digital	0	27	4	8	6	5	8						58
<b>Total New Borrowers</b>	<b>15</b>	<b>46</b>	<b>13</b>	<b>31</b>	<b>25</b>	<b>17</b>	<b>22</b>						<b>169</b>
<b>Number of Programs</b>													
Adult	1	3	2	1	1	2	2						12
Juvenile	2	2	4	4	2	3	3						20
Young Adult	1	1	1	1	0	1	1						6
<b>Total Programs</b>	<b>4</b>	<b>6</b>	<b>7</b>	<b>6</b>	<b>3</b>	<b>6</b>	<b>6</b>						<b>38</b>
<b>Program Attendance</b>													
Adult	30	44	114	36	9	16	48						297
Juvenile	47	32	139	42	10	38	73						381
Young Adult	5	36	34	5	0	3	5						88
<b>Total Attendance</b>	<b>82</b>	<b>112</b>	<b>287</b>	<b>83</b>	<b>19</b>	<b>57</b>	<b>126</b>						<b>766</b>
<b>Reference Questions</b>													
<i>Phone Calls</i>	232	207	197	208	163	194	197						1398
<b>Number of Computer Users</b>													
	288	225	205	292	210	303	244						1767
<b>Total Patrons</b>													
	1505	1273	1207	1580	1012	1350	1277						9204

\*Library Closed 1 week due to sewer issue.



**POLK COUNTY SHERIFF'S OFFICE  
DEPARTMENT OF LAW ENFORCEMENT**

*STATISTICAL DATA*

West **Division**

May 02, 2019 Northwest District

To: Patricia Jackson , City Manager  
 From: Deputy Christina Poindexter #7376  
 Subject: Statistical report for April, 2019.

ACTIVITY	
FELONY ARREST	2
AFFIDAVITS FELONY	0
MISDEMEANOR ARREST	1
AFFIDAVITS MISDEMEANOR	
OUT OF COUNTY/STATE WARRANT ARRESTS	0
PROCAP WARRANT ARREST	1
TOTAL ARRESTS	4
SEARCH WARRANTS	0
FIELD INTERROGATION REPORTS	0
TRAFFIC CITATIONS	0
INTELLIGENCE REPORTS	0
STOLEN PROPERTY RECOVERED	\$
HRS. TRANSPORTING/ AGENCIES/DIVISIONS	4
OFFENSE REPORTS	23
NARCOTICS SEIZED	.36 grams meth
ASSETS SEIZED	0
PATROL NOTICES	0
FOXTROT REPORTS	4
TOW-AWAY NOTICES	0
COMMUNITY CONTACTS	1900
TRAFFIC STOPS	7

TOTAL DISPATCHED CALLS  
FOR SERVICE

90

In April 2019, there were no (0) PROCAP captured crimes as compared to three (3) in April 2018.

CaseNo	Inc From	Inc To	DOW	Location	Narrative	DET	PRINTS	VIDEO	CASE STATUS
VEHICLE THEFT									

Department of Law Enforcement																														
Polk City - 2018 - 2019																														
	January		February		March		April		May		June		July		August		September		October		November		December		YTD Totals		Monthly Change	YTD		
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019			2018	2019
Robbery	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0
Burg. Business	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	0	0	1	0	0	1	0	0	0.0	0.3
Burg. Residence	2	2	1	2	0	0	0	0	6	0	0	0	0	0	0	0	0	0	6	0	1	0	2	0	3	4	0	0	0.8	1.0
Burg. Structure	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0.0	0.0
Burg. Conveyance	0	0	0	1	1	0	0	0	0	0	3	0	0	0	0	0	1	0	5	0	1	0	0	0	1	1	0	0	0.3	0.3
Vehicle Theft	1	0	0	0	1	2	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	2	2	-200%	0.5	0.5	
Grand Theft	0	1	0	1	0	1	0	0	1	0	1	0	0	0	0	0	1	0	1	0	0	0	0	0	0	3	-100%	0.0	0.8	
Petit Theft	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	0.0	0.0
Mail Theft	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0.0	0.0
Retail Theft	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0.3	0.0
Criminal Mischief	0	0	0	0	0	0	0	0	1	0	0	0	1	0	1	0	0	0	0	0	0	0	1	0	0	0	0	0	0.0	0.0
<b>Totals</b>	<b>3</b>	<b>4</b>	<b>1</b>	<b>4</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>15</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>7</b>	<b>11</b>	<b>-300%</b>	<b>1.8</b>	<b>2.8</b>	
<b>% Change</b>	<b>33%</b>	<b>300%</b>	<b>50%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>57%</b>	<b>57%</b>					
<i>FIR's</i>	0	0	0	3	0	1	3	0	0	0	2	0	0	0	0	0	8	0	1	0	1	0	0	0						

# ***Public Works Report***

## **April 2019**

### **Public Works**

**Summary:** Public Works maintained all Public facilities to include Library, City Hall, Freedom Park, Bronson Center, Old Public Works Facility, Courts, McManigle Park, Fishing Pier, New Public Work/Utility facilities, and Activity Center.

- Mowed and trimmed all City facilities
- Inspected Freedom Park, Recreation Courts, Fishing Pier, and McManigle Park,
- Activity Center – Set up and tear down of facility for Rental of Building
- Bronson Center- Set up and tear down of facility for Rental of Building
- Monitored and serviced storm drains throughout Polk City.
- Completed Work Orders-12 (Repairs and Maintenance of Equipment, Electrical, plumbing, Building Maintenance, Vehicle Maintenance, etc.)

**March Objectives:** Continue maintaining the mowing and preventive maintenance of all City facilities, service equipment.

**City Commission Meeting  
May 20, 2019**

**PRESENTATIONS:** Proclamation for Code Enforcement Week

INFORMATION ONLY  
 ACTION REQUESTED

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**ISSUE:** This proclamation is in recognition of Code Enforcement Week

**ATTACHMENTS:** Yes

**ANALYSIS:** N/A

**STAFF RECOMMENDATION:** Recognize June 3-7, 2019 as Code Enforcement Week.



## *Proclamation*

**WHEREAS**, Code Enforcement Officers provide for the safety, health and welfare of the citizens in this community through the enforcement of building, zoning, housing, animal control, fire safety, environmental and other codes and ordinances; and

**WHEREAS**, Code Enforcement Officers are often not credited for the jobs that they do in saving lives and improving neighborhoods; and

**WHEREAS**, every day, assisted by support and program staff, they attempt to provide quality customer service to the public for the betterment of the community; and

**WHEREAS**, too many times their efforts go unnoticed, even after code compliance has been accomplished due to their efforts and expertise; and

**WHEREAS**, Code Enforcement Officers are dedicated, well trained, and highly responsible individuals who take their jobs seriously and are proud of their department and the local government within which they serve; and

**WHEREAS**, the Florida Association of Code Enforcement (F.A.C.E) has declared the first week of June be set aside by local government to honor and recognize their Code Enforcement Officers;

**NOW THEREFORE**, through the authority vested in me by the Commissioners of Polk County, Florida, I do hereby proclaim the week of June 3 - 7, 2019 as:

### **CODE ENFORCEMENT OFFICERS' APPRECIATION WEEK**

in Polk County, Florida, in accordance with the statewide observance of the same and encourage citizens of Polk County to join this Commission in expressing appreciation for the dedication and outstanding service provided by the individuals who serve as our Code Enforcement Officers.

Duly proclaimed and adopted on this 20th day of May, 2019

**Polk County**

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Mayor Joe LaCascia

**ATTEST:**

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Patricia R. Jackson, City Clerk/City Manager

**City Commission Meeting  
May 20, 2019**

**AGENDA ITEM #1: PUBLIC HEARING-ORDINANCE 2018-14—AMENDMENT TO THE  
FUTURE LAND USE MAP OF THE COMPREHENSIVE PLAN**

     INFORMATION ONLY  
  X   ACTION REQUESTED

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**ISSUE:**

**Public Hearing on Ordinance 2018-14** - an Ordinance of Polk City, Florida, Providing for the amendment of the Future Land Use Map of the Comprehensive Plan of Polk City, Florida, specifically, changing the Future Land Use Designation of approximately 26.07 acres located at 0 STATE ROAD 33 (PARCEL NUMBER 24-27-01-000000-012020) from Convenience Center-X(CC-X) to Business Park Center-X (BPC-X) and retaining approximately 2.08 acres in Conservation-X in the Green Swamp Area of Critical State Concern; and amending Site Specific Policy 4.4.K. of the Polk City Comprehensive Plan Future Land Use Element; and transmitting said amendment to the Florida Department of Economic Opportunity for finding of compliance; providing for severability; providing for conflict and providing for an effective date; **second and final reading**

**ATTACHMENTS:**

- Ordinance 2018-14
- Staff Report and Proposed Amendments

**ANALYSIS:**

This is a City-initiated request for a large-scale Future Land Use Map Amendment to change the Future Land Use designation of +/- 26.07 acres located at 0 State Road 33 (Parcel Number 24-27-01-000000-012020) from Convenience Center-X (CCX) to Business Park Center-X (BPCX) and retaining approximately 2.08 acres in Conservation-X in the Green Swamp Area of Critical Concern.

The City Commission adopted Ordinance 2018-14 on first reading November 26, 2018, and forwarded to Department of Economic Development (DEO) for review. The City has received back the review noted an internal inconsistency, and made the following recommendation: **The city should amend the parcel specific limitations of Comprehensive Plan Policy 4.4.k to include the 26.07 acres of CC-X on parcel 242701-000000-012020 as BP-X**

It was also suggested the effective date language for the adoption ordinance for state coordinate review to be:

**The effective date of this plan amendment, if the amendment is not timely challenged, shall be the date the state land planning agency posts a notice of intent determining that this amendment is in compliance. If the amendment is timely challenged, or if the state land planning agency issues a notice of intent determining that this amendment is not in compliance, this amendment shall become effective on the date the state land planning**

**agency or the Administration Commission enters a final order determining this adopted amendment to be in compliance.**

**STAFF RECOMMENDATION:**

Move to adopt Ordinance 2018-14 with changes recommended by Department of Economic Opportunity on second and final reading.

**ORDINANCE 2018-14**

**AN ORDINANCE OF POLK CITY, FLORIDA, PROVIDING FOR THE AMENDMENT OF THE FUTURE LAND USE MAP OF THE COMPREHENSIVE PLAN OF POLK CITY, FLORIDA, SPECIFICALLY, CHANGING THE FUTURE LAND USE DESIGNATION OF APPROXIMATELY 26.07 ACRES LOCATED AT 0 STATE ROAD 33 (PARCEL NUMBER 24-27-01-000000-012020) FROM CONVENIENCE CENTER-X (CC-X) TO BUSINESS PARK CENTER-X (BPC-X) AND RETAINING APPROXIMATELY 2.08 ACRES IN CONSERVATION-X IN THE GREEN SWAMP AREA OF CRITICAL STATE CONCERN; AND AMENDING SITE SPECIFIC POLICY 4.4.K OF THE POLK CITY COMPREHENSIVE PLAN FUTURE LAND USE ELEMENT; AND TRANSMITTING SAID AMENDMENT TO THE FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY FOR FINDING OF COMPLIANCE; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Chapter 163, Part II, *Florida Statutes*, establishes the Community Planning Act (“Act”), which empowers and mandates Polk City, Florida (“City”), to plan for future development and growth and to adopt and amend comprehensive plans, or elements or portions thereof, to guide the future growth and development of the City; and

**WHEREAS**, pursuant to the Act, the City has adopted a comprehensive plan (“Comprehensive Plan”); and

**WHEREAS**, the Act authorizes a local government desiring to revise its comprehensive plan to prepare and adopt comprehensive plan amendments; and

**WHEREAS**, the City has prepared an amendment to the Future Land Use Map of the Comprehensive Plan to change the Future Land Use classification of approximately 26.07 acres of land within the City from Convenience Center-X (CC-X) to Business Park Center-X (BPC-X) in the Green Swamp Area of Critical State Concern, and

**WHEREAS**, the City has prepared an amendment to the Polk City Comprehensive Plan Future Land Use Element to amend Policy 4.4.k. to remove references to Convenience Center-X site specific conditions, and

**WHEREAS**, pursuant to Section 163.3187, Florida Statutes, the City Commission held a meeting and hearing on this Map Amendment, with due public notice having been provided, to obtain public comment, and considered all written and oral comments received during public hearings, including support documents; and

**WHEREAS**, in exercise of its authority the City Commission has determined it necessary to adopt the proposed amendment to the Future Land Use Map contained herein and as shown as



Exhibit “A” to encourage the most appropriate use of land, water and resources consistent with the public interest; and deal effectively with future problems that may result from the use and development of land within the City; and to ensure that the Comprehensive Plan is in full compliance with State law; and

**WHEREAS**, the City Commission finds that the proposed amendment to the Future Land Use Map contained herein furthers the purposes of, and is consistent with, the City’s Comprehensive Plan, and is consistent with and compliant with State law, including, but not limited to, Chapter 163, Part II, *Florida Statutes*.

**NOW, THEREFORE BE IT ORDAINED** that the City Commission Polk City, Florida, as follows:

**Section 1.** The Future Land Use Map of the City’s Comprehensive Plan is hereby amended to include the map amendment set forth in Exhibit “A,” attached hereto and incorporated herein by reference, which applies the “Business Park Center-X” Future Land Use designation to approximately 26.07 acres of land and retains approximately 2.08 acres of land as the “Conservation-X” Future Land Use designation as shown on such Exhibit.

**Section 2.** The Future Land Use Element of the City’s Comprehensive Plan is hereby amended to include change Policy 4.4.k. to remove references to Convenience Center-X in the site specific conditions set forth in Exhibit “B,” attached hereto and incorporated herein by reference, as shown on such Exhibit.

**Section 3.** If any provision or portion of this Ordinance is declared by any court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of this Ordinance shall remain in full force and effect.

**Section 4.** All existing ordinances or parts of existing ordinances in conflict herewith are hereby repealed to the extent of such conflict.

**Section 5.** An official, true, and correct copy of this Ordinance and the City’s Comprehensive Plan, as adopted and amended from time to time, shall be maintained by the City Clerk. The City Clerk shall make copies available to the public for a reasonable publication charge.

**Section 6.** Within ten (10) days of final passage and adoption of this Ordinance, Polk City shall forward a copy hereof, and all supporting data and analysis, to the Florida Department of Economic Opportunity and any other agencies or local governments that provided timely comments to the City, as required by Section 163.3184(3)(c)d, Florida Statutes.

**Section 7.** This effective date of the plan amendment adopted by this Ordinance shall be thirty-one (31) days after the Florida Department of Economic Opportunity notifies Polk City that the plan amendment package is complete, or, if the plan amendment is timely challenged, the date on which the Florida Department of Economic Opportunity or the Administration

Commission, whichever is applicable, enters a final order finding the amendment to be compliance in accordance with Section 163.3184(3)(c)4, *Florida Statutes*.

**INTRODUCED AND PASSED** on First Reading the 26<sup>th</sup> day of November, 2018.

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**Joe LaCascia, Mayor**

**ATTEST:**

**Approved as to form and correctness:**

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**Patricia R. Jackson, City Manager/Clerk**

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**Thomas A. Cloud, City Attorney**

**PASSED AND DULY ADOPTED ON SECOND READING**, with a quorum present and voting by the City Commission of Polk City, Florida meeting in Regular Session this day of \_\_\_\_\_, 2019.

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**Joe LaCascia, Mayor**

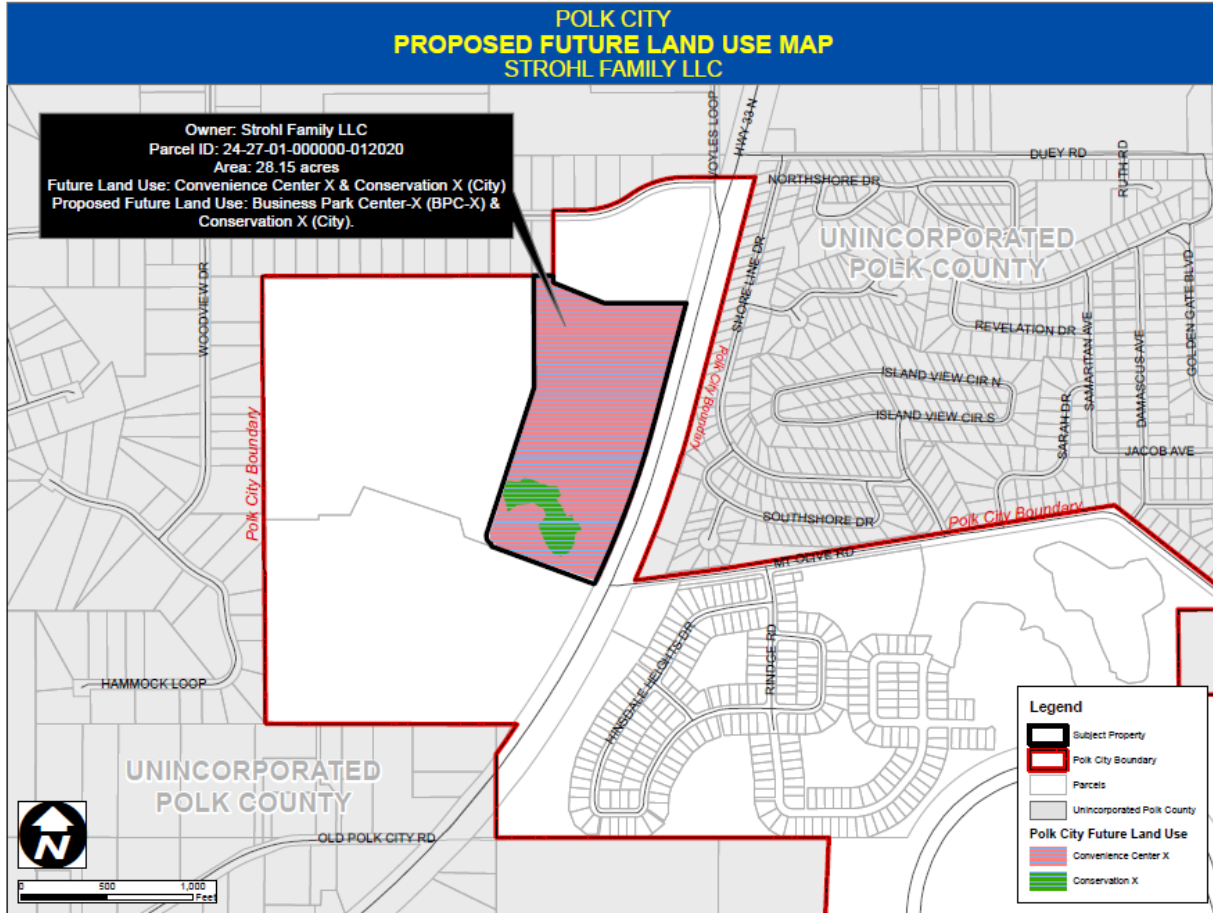
**ATTEST:**

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**Patricia R. Jackson, City Manager/Clerk**

# ORDINANCE 2018-14

## EXHIBIT "A"



**ORDINANCE 2018-14**

**EXHIBIT “B”**

**Future Land Use Element Policy 4.4.k.**

- a. Parcel Specific Limitations.
- i. S.R. 33 and Mt. Olive Road, consisting of the following parcel ID numbers from the Polk County Property Appraiser:  
242701-000000-012010; and  
242701-000000-012020
- The approximately ~~98.84~~ 124.88 acres designated as BPC-X, Business Park Center-X, shall be limited to no more than ~~1.5~~ 1.8 million square feet of Gross Leasable Area; and
- A traffic study approved by the Florida Department of Transportation is required prior to development.
- ~~The approximately 26.17 acres of CC X, Convenience Center X, may develop up to, but shall not exceed 270,000 square feet of Gross Leasable Area; which may consist of Office, Commercial, or a mix of Office and Commercial Uses.~~
- ii. Intergovernmental Cooperation with Lakeland. Prior to developing commercial uses in the preceding amendment referenced in Policy 8.8.3.a and prior to exceeding 554,000 square feet in business park center likewise referenced, the City shall provide notice and standing to the City of Lakeland within its development order/site plan process to consider concerns of the City of Lakeland related to concurrency and other relevant issues.



**POLK CITY  
LARGE SCALE FUTURE LAND USE MAP AMENDMENT  
& REZONING  
STAFF REPORT  
MAY 20, 2019**

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**TO:** POLK CITY COMMISSION

**FROM:** CENTRAL FLORIDA REGIONAL PLANNING COUNCIL

**SUBJECT: Ordinance 2018-14:** A City-initiated request for a **large-scale Future Land Use map amendment** to change the Future Land Use designation of ±26.07 acres located at 0 State Road 33 (Parcel Number 24-27-01-000000-012020) from Convenience Center-X (CCX) to Business Park Center-X (BPCX) and retaining approximately 2.08 acres In Conservation-X in the Green Swamp Area Critical State Concern. The amendment also includes amending the Site Specific Policy 4.4.k of the Polk City Comprehensive Plan Future Land Use Element.

**AND**

**Ordinance 2018-15:** A City-initiated request for a **rezoning** of ±26.07 acres located at 0 State Road 33 (Parcel Number 24-27-01-000000-012020) from Convenience Center-X (CC-X) To Business Park Center-1X (BPC-1X) and retaining approximately 2.08 acres in Conservation-X in the Green Swamp Area of Critical State Concern.

**AGENDA & HEARING DATE:**

**City Commission Adoption Public Hearing: May 20, 2019**

**APPLICANT:** City of Polk City

**OWNER:** Strohl Family LLC

**FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY REVIEW:** The Florida Department of Economic Opportunity reviewed the proposed Future Land Use Map Amendment and provided the recommendation to amend the Polk City Comprehensive Plan Future Land Use Element to amend the parcel specific limitations of the Comprehensive Plan Policy 4.4.k. to include the 26.07 acres of CC-X on parcel 24-27-01-000000-012020 as BPC-X. **Exhibit B has been added to Ordinance 2018-14 to reflect this change and is provided below. Text shown as underlined is text to be added. Text shown as ~~strikeout~~ is to be removed.**

**Future Land Use Element Policy 4.4.k.**

- a. Parcel Specific Limitations.
  - i. S.R. 33 and Mt. Olive Road, consisting of the following parcel ID numbers from the Polk County Property Appraiser:  
242701-000000-012010; and  
242701-000000-012020  
  
The approximately ~~98.81~~ 124.88 acres designated as BPC-X, Business Park Center-X, shall be limited to no more than ~~4.5~~ 1.8 million square feet of Gross Leasable Area; and  
  
A traffic study approved by the Florida Department of Transportation is required prior to development.  
  
The approximately 26.17 acres of CC-X, Convenience Center X, may develop up to, but shall not exceed 270,000 square feet of Gross Leasable Area; which may consist of Office, Commercial, or a mix of Office and Commercial Uses.
  - ii. Intergovernmental Cooperation with Lakeland. Prior to developing commercial uses in the preceding amendment referenced in Policy 8.8.3.a and prior to exceeding 554,000 square feet in business park center likewise referenced, the City shall provide notice and standing to the City of Lakeland within its development order/site plan process to consider concerns of the City of Lakeland related to concurrency and other relevant issues.

**Attachments**

- Overview Report
- Aerial Photo Map
- Existing Future Land Use Map
- Proposed Future Land Use Map
- Existing Zoning Map
- Proposed Zoning Map

## OVERVIEW REPORT

### PROJECT DESCRIPTION/REQUEST:

#### **Property Location/Request:**

The property is located at 0 State Road 33 N, Polk City, 33868.

Polk City proposes to amend the Future Land Use of ±26.07 acres from Convenience Center-X to Business Park Center-X and retaining approximately 2.08 acres in Conservation-X in the Green Swamp Area Critical State Concern.

Polk City proposes to amend the Zoning of ±26.07 acres from Convenience Center-X (CC-X) to Business Park Center-X (BPC-X) and retaining approximately 2.08 acres in Conservation-X in the Green Swamp Area of Critical State Concern.

Please see the attached Proposed Future Land Use Map and Proposed Zoning Map.

<b>FUTURE LAND USE AMENDMENT AND REZONING</b>	
<b>Applicant</b>	Polk City
<b>Owner</b>	Strohl Family LLC
<b>Property Size</b>	±28.15 acres
<b>Previous Hearing Dates</b>	None
<b>Parcel IDs</b>	24-27-01-000000-012020
<b>Future Land Use</b>	Existing: Convenience Center-X (CC-X) on 26.07 acres Proposed: Business Park Center-X (BPC-X) on 26.07 acres The remaining 2.08 acres will remain in Conservation-X.
<b>Zoning</b>	Existing: Convenience Center-X (CC-X) on 26.07 acres Proposed: Business Park Center-1X (BPC-1X) on 26.07 acres The remaining 2.08 acres will remain in Conservation-X.

### SITE ANALYSIS:

#### **Description of Property:**

The parcel is at 0 State Road 33 N, Polk City, Florida and its existing use is vacant land.

## **Future Land Use:**

Currently, the properties have a Future Land Use designation of Convenience Center-X. This request is to change the Future Land Use on the ±26.07 acres from Convenience Center-X to Business Park Center-X and retaining approximately 2.08 acres in Conservation-X in the Green Swamp Area of Critical State Concern.

A description of each Future Land Use designation as defined in the Polk City 2030 Comprehensive Plan is provided below.

**Convenience Center (CC-X):** Convenience Centers are intended to accommodate the convenience-shopping needs of residents living within the immediate surrounding area. The CCX district permits non-residential uses such as offices, convenience stores, gas stations, dry cleaners and community facilities. The maximum floor area ratio shall not exceed 0.25. Convenience Centers shall be located at the intersections of arterial and/or collector roads. There shall be a one (1) mile traveling distance within the Polk City SPA on public roads between the center of a Convenience Center and the center of any other Convenience Center, or other higher-level Activity Center or Linear Commercial Corridor providing for the same convenience shopping needs. This required separation may be reduced if: a) The higher-level Activity Center or Linear Commercial Corridor within the required distance separation is over 80% developed; or, b) the proposed Convenience Center market-area radius, minimum population support is over 5,000 people.

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**Zoning:**

Currently, the property is zoned as Convenience Center-X. The request is to rezone the ±26.07 acres from Convenience Center-X to Business Park Center-X and retaining approximately 2.08 acres in Conservation-X in the Green Swamp Area of Critical State Concern.

A description of each Zoning designation as defined in Polk County and City of Polk City's Land Development Code is provided below.

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**Surrounding Existing Uses:**

<p><u>Northwest:</u></p> <p><b>FLU:</b> County Residential Suburban-X</p> <p><b>ZONING:</b> County Residential Suburban-X</p> <p><b>EXISTING USE:</b> Single Family Residential</p>	<p><u>North:</u></p> <p><b>FLU:</b> County Residential Suburban-X</p> <p><b>ZONING:</b> County Residential Suburban-X</p> <p><b>EXISTING USE:</b> Single Family Residential</p>	<p><u>Northeast:</u></p> <p><b>FLU:</b> County Residential Low-1X</p> <p><b>ZONING:</b> County Residential Low-1X</p> <p><b>EXISTING USE:</b> State Road 33, Mobile Homes</p>
<p><u>West:</u></p> <p><b>FLU:</b> Business Park Center-X</p> <p><b>ZONING:</b> Business Park Center-1X</p> <p><b>EXISTING USE:</b> Vacant, Distribution Center</p>	<p><u>Subject Property</u></p> <p><b>FLU:</b> Convenience Center-X</p> <p><b>ZONING:</b> Convenience Center-X</p> <p><b>EXISTING USE:</b> Vacant</p>	<p><u>East:</u></p> <p><b>FLU:</b> County Residential Low-1X</p> <p><b>ZONING:</b> County Residential Low-1X</p> <p><b>EXISTING USE:</b> State Road 33, Mobile Homes</p>
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## **PUBLIC FACILITIES AND SERVICES ANALYSIS**

Any future development of the subject property will be required to undergo concurrency review during the site plan approval process. The following is an analysis of current conditions and capacity of public facilities that would be impacted by maximum development of the site.

### **Potable water**

Additional development resulting from this change can be adequately served by the Polk City potable water delivery system.

### **Wastewater**

Additional development resulting from this change can be adequately served by the Polk City current wastewater system.

### **Traffic Circulation**

The developer will be required to obtain concurrency approval prior to additional development of these properties. A traffic study was completed and approved by the Florida Department of Transportation.

### **Drainage:**

Stormwater LOS is based on each new development project meeting the standards as reviewed and permitted by Southwest Florida Water Management District (SWFWMD). The LOS standard is consistent with SWFWMD standard and met on a project by project basis. There are no current deficiencies noted. New development will have to meet SWFWMD standards during the site plan approval process.

### **Recreation:**

The proposed commercial Future Land Use and Zoning would not require any additional acres of recreation/open space.

### **Solid Waste:**

Polk County plans solid waste capacity for all municipalities in Polk County as well as unincorporated Polk County. It has been determined by Polk County that there is sufficient capacity for Polk City to meet LOS standards for approximately 65 years. Solid waste within Polk City is collected by a private company.

### **School Concurrency:**

The proposed non-residential Future Land Use and Zoning would not impact school concurrency.

### **Emergency Services:**

The County provides police protection, EMS, and fire protection. A volunteer fire department also serves the area.

**COMPREHENSIVE PLAN COMPATIBILITY AND ZONING COMPATIBILITY:**

The proposed Future Land Use designation of Business Park Center-X (BPC-X) is compatible with the existing development in the area. The land use request is consistent with the Goals, Objectives, and Policies of the City’s Comprehensive Plan.

The proposed zoning classifications of Business Park Center-1X (BPC-1X) is compatible with the existing development in the area.

**CITY COMMISSION MOTIONS:**

**Large Scale Future Land Use map amendment** to change the Future Land Use designation of ±26.07 acres from Convenience Center-X to Business Park Center-X.

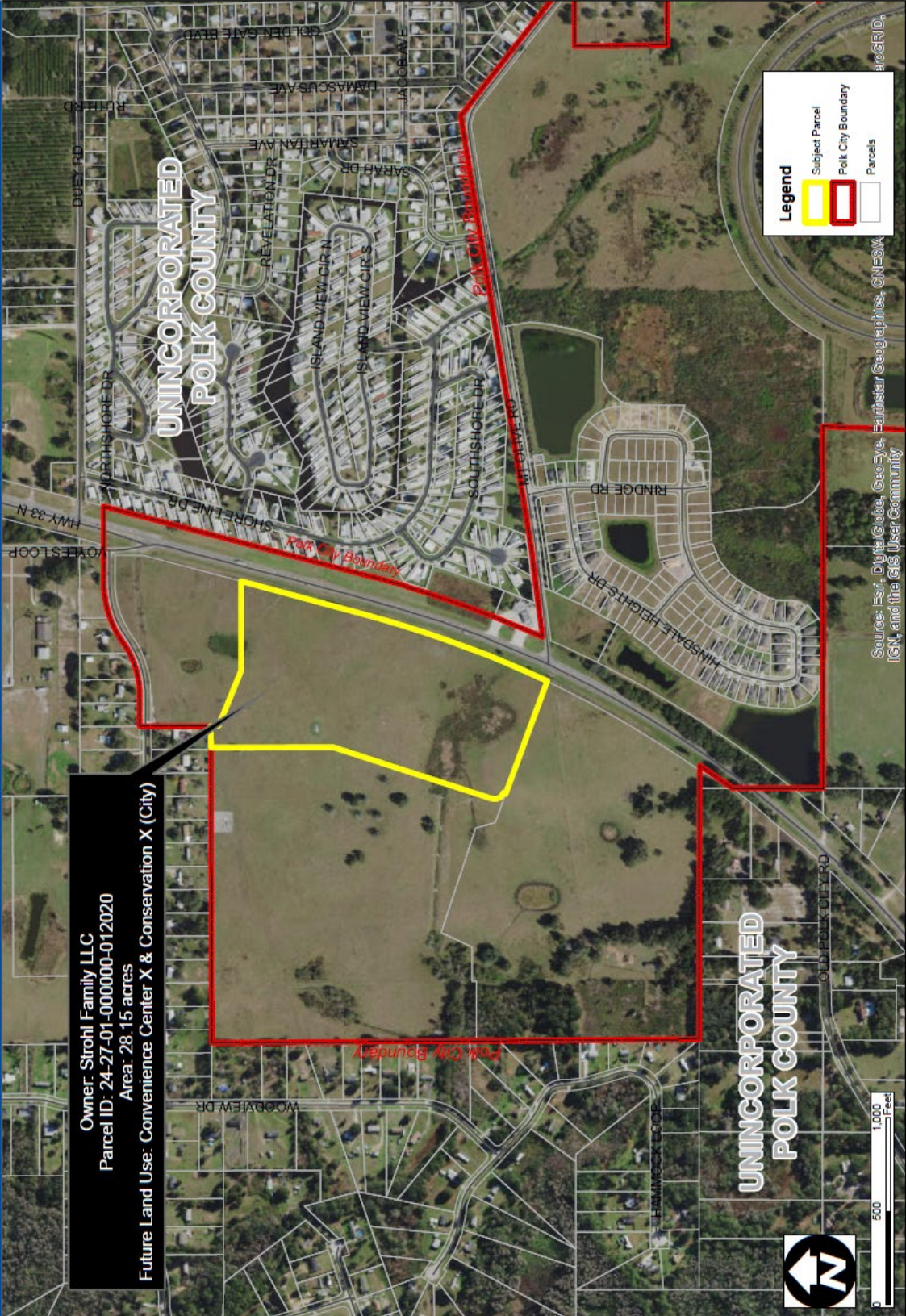
1. I move the City Commission adopt Ordinance 2018-14.
2. I move the City Commission adopt Ordinance 2018-14 **with changes** for review.
3. I move the City Commission not adopt Ordinance 2018-14.

**Rezoning** to change the zoning designation of ±26.07 acres from Convenience Center-X to Business Park Center-X.

1. I move the City Commission adopt Ordinance 2018-15.
2. I move the City Commission adopt Ordinance 2018-15 with changes.
3. I move the City Commission not adopt Ordinance 2018-15.

**POLK CITY  
AERIAL PHOTO MAP  
STROHL FAMILY LLC**

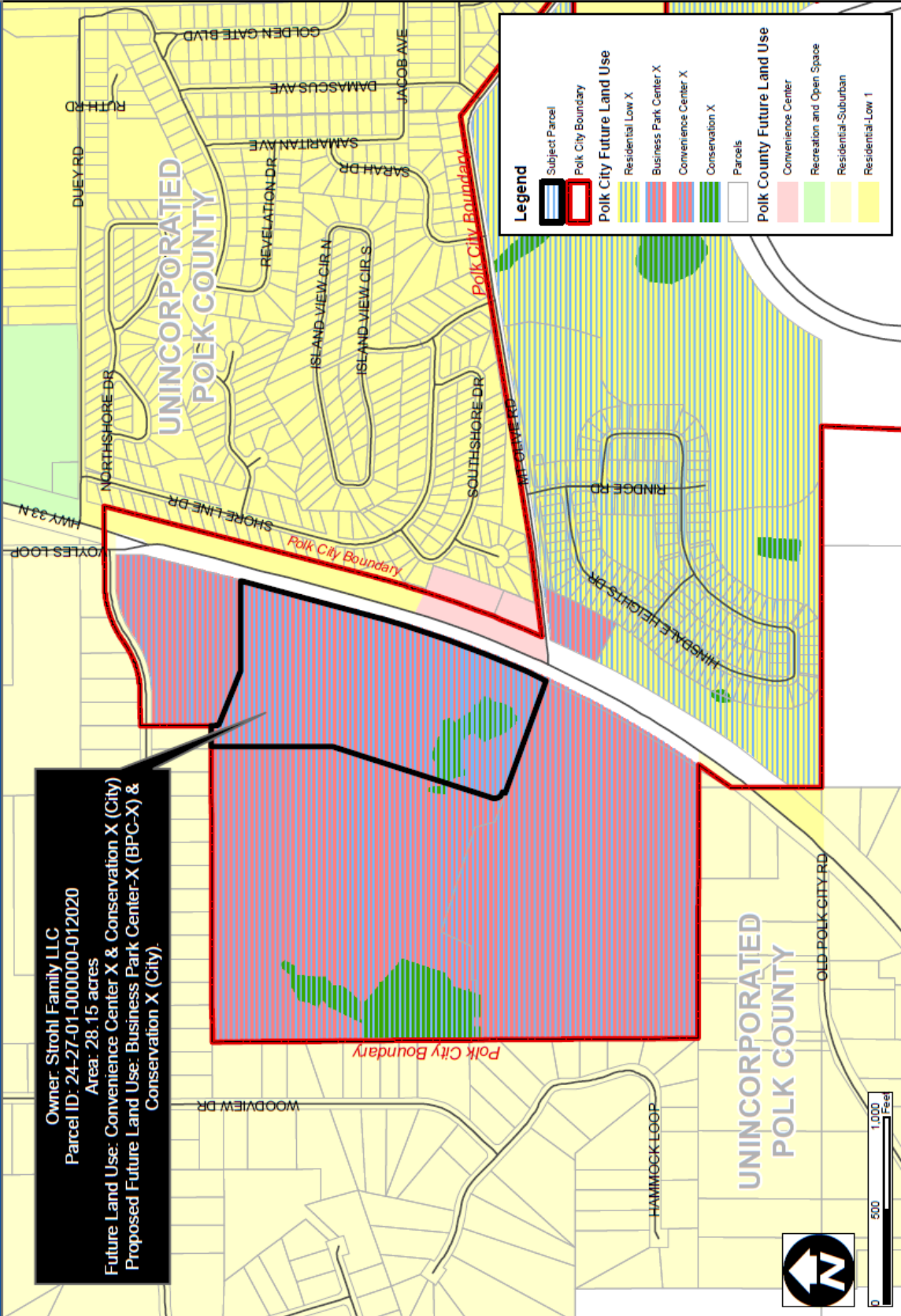
**Owner:** Strohl Family LLC  
**Parcel ID:** 24-27-01-000000-012020  
**Area:** 28.15 acres  
**Future Land Use:** Convenience Center X & Conservation X (City)





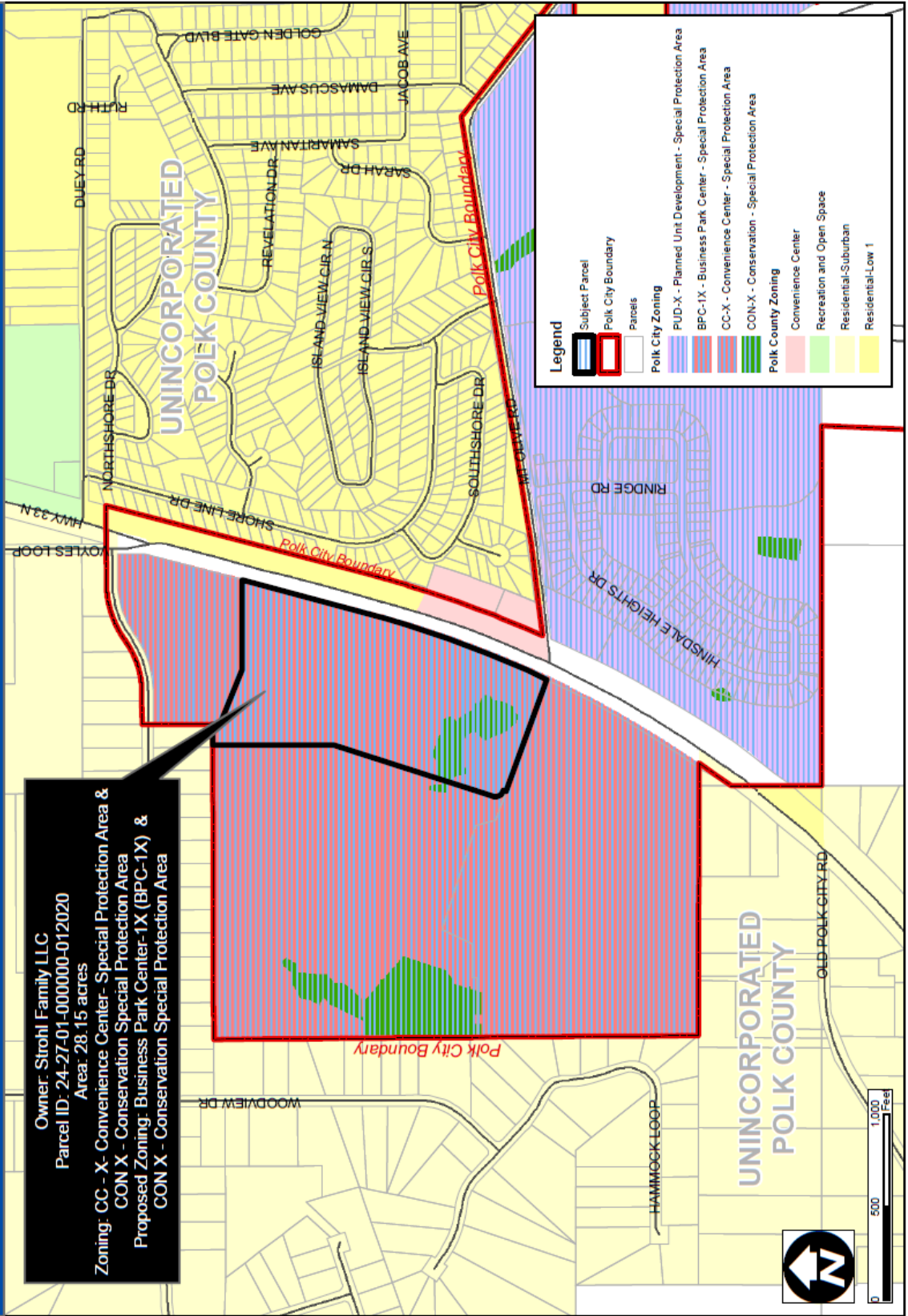
**POLK CITY  
PROPOSED FUTURE LAND USE MAP  
STROHL FAMILY LLC**

Owner: Strohl Family LLC  
 Parcel ID: 24-27-01-000000-012020  
 Area: 28.15 acres  
 Future Land Use: Convenience Center X & Conservation X (City)  
 Proposed Future Land Use: Business Park Center-X (BPC-X) & Conservation X (City).



**POLK CITY  
PROPOSED ZONING MAP  
STROHL FAMILY LLC**

Owner: Strohl Family LLC  
 Parcel ID: 24-27-01-000000-012020  
 Area: 28.15 acres  
 Zoning: CC - X - Convenience Center - Special Protection Area &  
 CON X - Conservation Special Protection Area  
 Proposed Zoning: Business Park Center-1X (BPC-1X) &  
 CON X - Conservation Special Protection Area



**Legend**

- Subject Parcel
- Polk City Boundary
- Parcels
- Polk City Zoning**
- PUD-X - Planned Unit Development - Special Protection Area
- BPC-1X - Business Park Center - Special Protection Area
- CC-X - Convenience Center - Special Protection Area
- CON-X - Conservation - Special Protection Area
- Polk County Zoning**
- Convenience Center
- Recreation and Open Space
- Residential-Suburban
- Residential-Low 1



**City Commission Meeting  
May 20, 2019**

**AGENDA ITEM #2:**           **PUBLIC HEARING-ORDINANCE 2018-15 - AMENDING THE OFFICIAL ZONING MAP OF POLK CITY FOR APPROXIMATELY 26.07 ACRES LOCATED AT 0 STATE ROAD 33 (PARCEL NUMBER 24-27-01-000000-012020)**

INFORMATION ONLY  
 ACTION REQUESTED

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**ISSUE:**

**Public Hearing on Ordinance 2018-15** - an Ordinance amending the Official Zoning Map of Polk City, Florida, to change the zoning for approximately 26.07 acres located at 0 State Road 33 (Parcel Number 24-27-01-000000-012020) from Convenience Center-X (CC-X) to Business Park Center-1X (BPC-1X) and retaining approximately 2.08 acres in Conservation-X in the Green Swamp Area of Critical State Concern; providing for severability; and providing an effective date; **second and final reading**

**ATTACHMENTS:**

- Ordinance 2018-15
- Staff Report and Proposed Amendments

**ANALYSIS:**

This is a City-initiated request for amending the official zoning map of Polk City to change the zoning for approximately 26.07 acres located at 0 State Road 33 (Parcel Number 24-27-01-000000-012020). Convenience Center-X (CC-X) to Business Park Center-1X (BPC-1X) and retaining approximately 2.08 acres in Conservation- in the Green Swamp Area of Critical Concern.

The City Commission adopted Ordinance 2018-15 on first reading November 26, 2018 and forwarded to Department of Economic Development (DEO) for review. The City has received the review back with no objections and/or recommended changes.

**STAFF RECOMMENDATION:**

Move to adopt Ordinance 2018-15 on second and final reading.



## ORDINANCE 2018-15

**AN ORDINANCE AMENDING THE OFFICIAL ZONING MAP OF POLK CITY, FLORIDA TO CHANGE THE ZONING FOR APPROXIMATELY 26.07 ACRES LOCATED AT 0 STATE ROAD 33 (PARCEL NUMBER 24-27-01-000000-012020) FROM CONVENIENCE CENTER-X (CC-X) TO BUSINESS PARK CENTER-1X (BPC-1X) AND RETAINING APPROXIMATELY 2.08 ACRES IN CONSERVATION-X IN THE GREEN SWAMP AREA OF CRITICAL STATE CONCERN; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City Commission of Polk City held meetings and hearings regarding the parcels show on Exhibit “A”, with due public notice having been provided, to obtain public comment, and considered all written and oral comments received during public hearings, including supporting documents; and

**WHEREAS**, in exercise of its authority, the City Commission has determined it necessary to amend the Official Zoning Map to change the City zoning classification assigned to this property.

**NOW, THEREFORE**, be it enacted by the City Commission of Polk City, Florida:

**Section 1.** **Zoning Amendment:** The official zoning map of Polk City is amended so as to assign the City Zoning Classification of BPC-1X (Business Park Center-1X) on approximately 26.07 acres of land and retain CN-X (Conservation-X on approximately 2.08 acres of land in the Green Swamp Area of Critical State Concern on the property located at 0 State Road 33, as shown on Exhibit “A” attached hereto.

**Section 2.** **Severability:** If any provision or portion of this Ordinance is declared by any court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of this Ordinance shall remain in full force and effect.

**Section 3.** **Effective Date:** This ordinance shall not take effect unless and until Ordinance 2018-15 adopting the companion future land use map amendment to this rezoning becomes final and non-appealable.

This Ordinance shall be codified in the Code of Ordinances of Polk City, Florida. A certified copy of this enacting ordinance shall be located in the Office of the City Clerk of Polk City. The City Clerk shall also make copies available to the public for a reasonable publication charge.

**INTRODUCED AND PASSED** on First Reading the 26<sup>TH</sup> day of November, 2018.

\_\_\_\_\_  
**Joe LaCascia, Mayor**

**ATTEST:**

**Approved as to form and correctness:**

\_\_\_\_\_  
**Patricia R. Jackson, City Manager/Clerk  
Attorney**

\_\_\_\_\_  
**Thomas A. Cloud, City**

**PASSED AND DULY ADOPTED ON SECOND READING**, with a quorum present and voting by the City Commission of Polk City, Florida meeting in Regular Session this \_\_\_\_ day of \_\_\_\_\_, 2019.

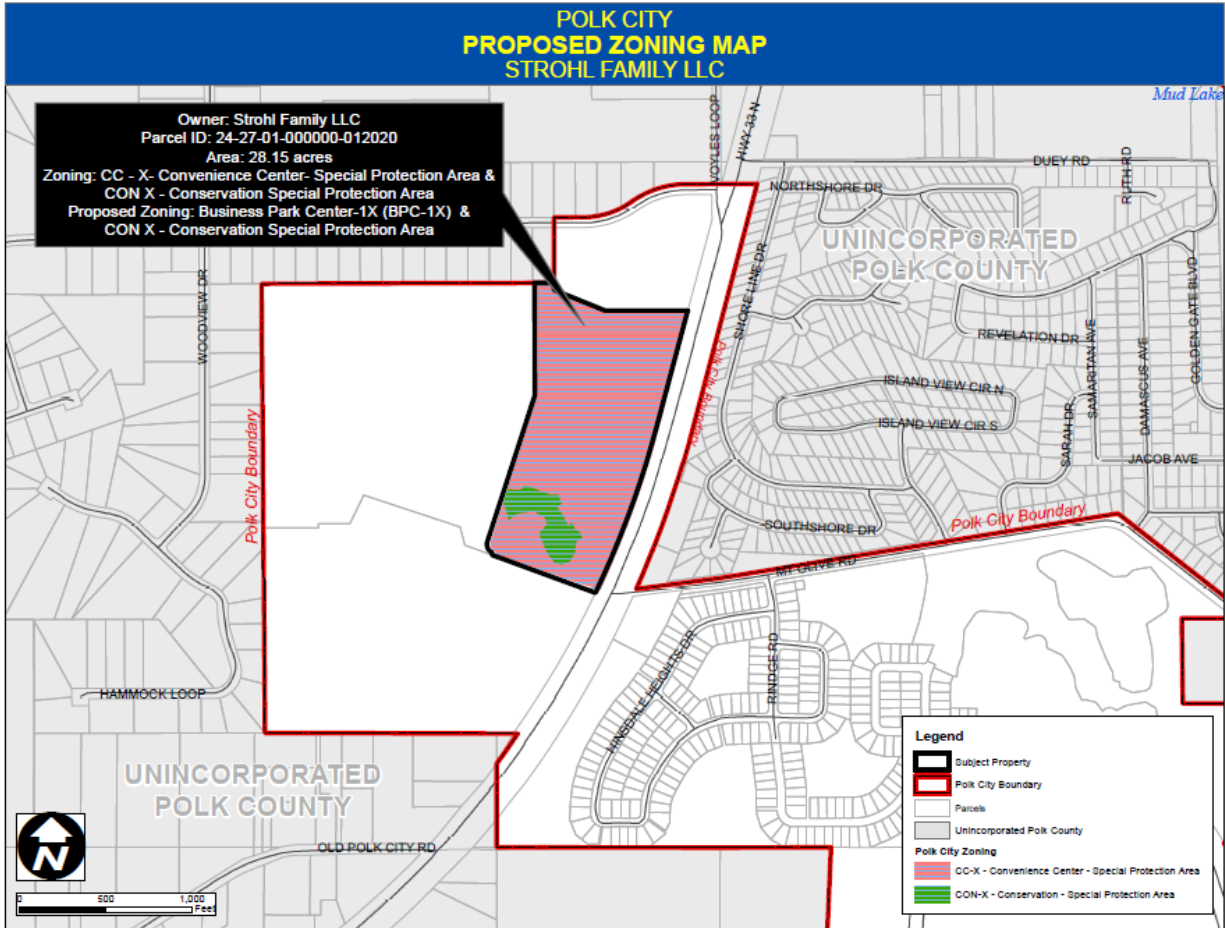
\_\_\_\_\_  
**Joe LaCascia, Mayor**

**ATTEST:**

\_\_\_\_\_  
**Patricia R. Jackson, City Manager/Clerk**

# ORDINANCE 2018-15

## EXHIBIT "A"





**POLK CITY  
LARGE SCALE FUTURE LAND USE MAP AMENDMENT  
& REZONING  
STAFF REPORT  
MAY 20, 2019**

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**TO:** POLK CITY COMMISSION

**FROM:** CENTRAL FLORIDA REGIONAL PLANNING COUNCIL

**SUBJECT: Ordinance 2018-14:** A City-initiated request for a **large-scale Future Land Use map amendment** to change the Future Land Use designation of ±26.07 acres located at 0 State Road 33 (Parcel Number 24-27-01-000000-012020) from Convenience Center-X (CCX) to Business Park Center-X (BPCX) and retaining approximately 2.08 acres In Conservation-X in the Green Swamp Area Critical State Concern. The amendment also includes amending the Site Specific Policy 4.4.k of the Polk City Comprehensive Plan Future Land Use Element.

**AND**

**Ordinance 2018-15:** A City-initiated request for a **rezoning** of ±26.07 acres located at 0 State Road 33 (Parcel Number 24-27-01-000000-012020) from Convenience Center-X (CC-X) To Business Park Center-1X (BPC-1X) and retaining approximately 2.08 acres in Conservation-X in the Green Swamp Area of Critical State Concern.

**AGENDA & HEARING DATE:**

**City Commission Adoption Public Hearing: May 20, 2019**

**APPLICANT:** City of Polk City

**OWNER:** Strohl Family LLC

**FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY REVIEW:** The Florida Department of Economic Opportunity reviewed the proposed Future Land Use Map Amendment and provided the recommendation to amend the Polk City Comprehensive Plan Future Land Use Element to amend the parcel specific limitations of the Comprehensive Plan Policy 4.4.k. to include the 26.07 acres of CC-X on parcel 24-27-01-000000-012020 as BPC-X. **Exhibit B has been added to Ordinance 2018-14 to reflect this change and is provided below. Text shown as underlined is text to be added. Text shown as ~~strikeout~~ is to be removed.**

**Future Land Use Element Policy 4.4.k.**

- a. Parcel Specific Limitations.
  - i. S.R. 33 and Mt. Olive Road, consisting of the following parcel ID numbers from the Polk County Property Appraiser:  
242701-000000-012010; and  
242701-000000-012020

The approximately ~~98.81~~ 124.88 acres designated as BPC-X, Business Park Center-X, shall be limited to no more than ~~4.5~~ 1.8 million square feet of Gross Leasable Area; and

A traffic study approved by the Florida Department of Transportation is required prior to development.

~~The approximately 26.17 acres of CC X, Convenience Center X, may develop up to, but shall not exceed 270,000 square feet of Gross Leasable Area; which may consist of Office, Commercial, or a mix of Office and Commercial Uses.~~

- ii. Intergovernmental Cooperation with Lakeland. Prior to developing commercial uses in the preceding amendment referenced in Policy 8.8.3.a and prior to exceeding 554,000 square feet in business park center likewise referenced, the City shall provide notice and standing to the City of Lakeland within its development order/site plan process to consider concerns of the City of Lakeland related to concurrency and other relevant issues.

**Attachments**

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Polk City proposes to amend the Zoning of ±26.07 acres from Convenience Center-X (CC-X) to Business Park Center-X (BPC-X) and retaining approximately 2.08 acres in Conservation-X in the Green Swamp Area of Critical State Concern.

Please see the attached Proposed Future Land Use Map and Proposed Zoning Map.

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<b>Applicant</b>	Polk City
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### **SITE ANALYSIS:**

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The parcel is at 0 State Road 33 N, Polk City, Florida and its existing use is vacant land.

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<p><u>Southwest:</u></p> <p><b>FLU:</b> Business Park Center-X</p> <p><b>ZONING:</b> Business Park Center-1X</p> <p><b>EXISTING USE:</b> Distribution Center</p>	<p><u>South:</u></p> <p><b>FLU:</b> Business Park Center-X</p> <p><b>ZONING:</b> Business Park Center-1X</p> <p><b>EXISTING USE:</b> Distribution Center</p>	<p><u>Southeast:</u></p> <p><b>FLU:</b> Residential Low-X</p> <p><b>ZONING:</b> Planned Unit Development</p> <p><b>EXISTING USE:</b> Single Family Dwelling Units</p>

## **PUBLIC FACILITIES AND SERVICES ANALYSIS**

Any future development of the subject property will be required to undergo concurrency review during the site plan approval process. The following is an analysis of current conditions and capacity of public facilities that would be impacted by maximum development of the site.

### **Potable water**

Additional development resulting from this change can be adequately served by the Polk City potable water delivery system.

### **Wastewater**

Additional development resulting from this change can be adequately served by the Polk City current wastewater system.

### **Traffic Circulation**

The developer will be required to obtain concurrency approval prior to additional development of these properties. A traffic study was completed and approved by the Florida Department of Transportation.

### **Drainage:**

Stormwater LOS is based on each new development project meeting the standards as reviewed and permitted by Southwest Florida Water Management District (SWFWMD). The LOS standard is consistent with SWFWMD standard and met on a project by project basis. There are no current deficiencies noted. New development will have to meet SWFWMD standards during the site plan approval process.

### **Recreation:**

The proposed commercial Future Land Use and Zoning would not require any additional acres of recreation/open space.

### **Solid Waste:**

Polk County plans solid waste capacity for all municipalities in Polk County as well as unincorporated Polk County. It has been determined by Polk County that there is sufficient capacity for Polk City to meet LOS standards for approximately 65 years. Solid waste within Polk City is collected by a private company.

### **School Concurrency:**

The proposed non-residential Future Land Use and Zoning would not impact school concurrency.

### **Emergency Services:**

The County provides police protection, EMS, and fire protection. A volunteer fire department also serves the area.

**COMPREHENSIVE PLAN COMPATIBILITY AND ZONING COMPATIBILITY:**

The proposed Future Land Use designation of Business Park Center-X (BPC-X) is compatible with the existing development in the area. The land use request is consistent with the Goals, Objectives, and Policies of the City’s Comprehensive Plan.

The proposed zoning classifications of Business Park Center-1X (BPC-1X) is compatible with the existing development in the area.

**CITY COMMISSION MOTIONS:**

**Large Scale Future Land Use map amendment** to change the Future Land Use designation of ±26.07 acres from Convenience Center-X to Business Park Center-X.

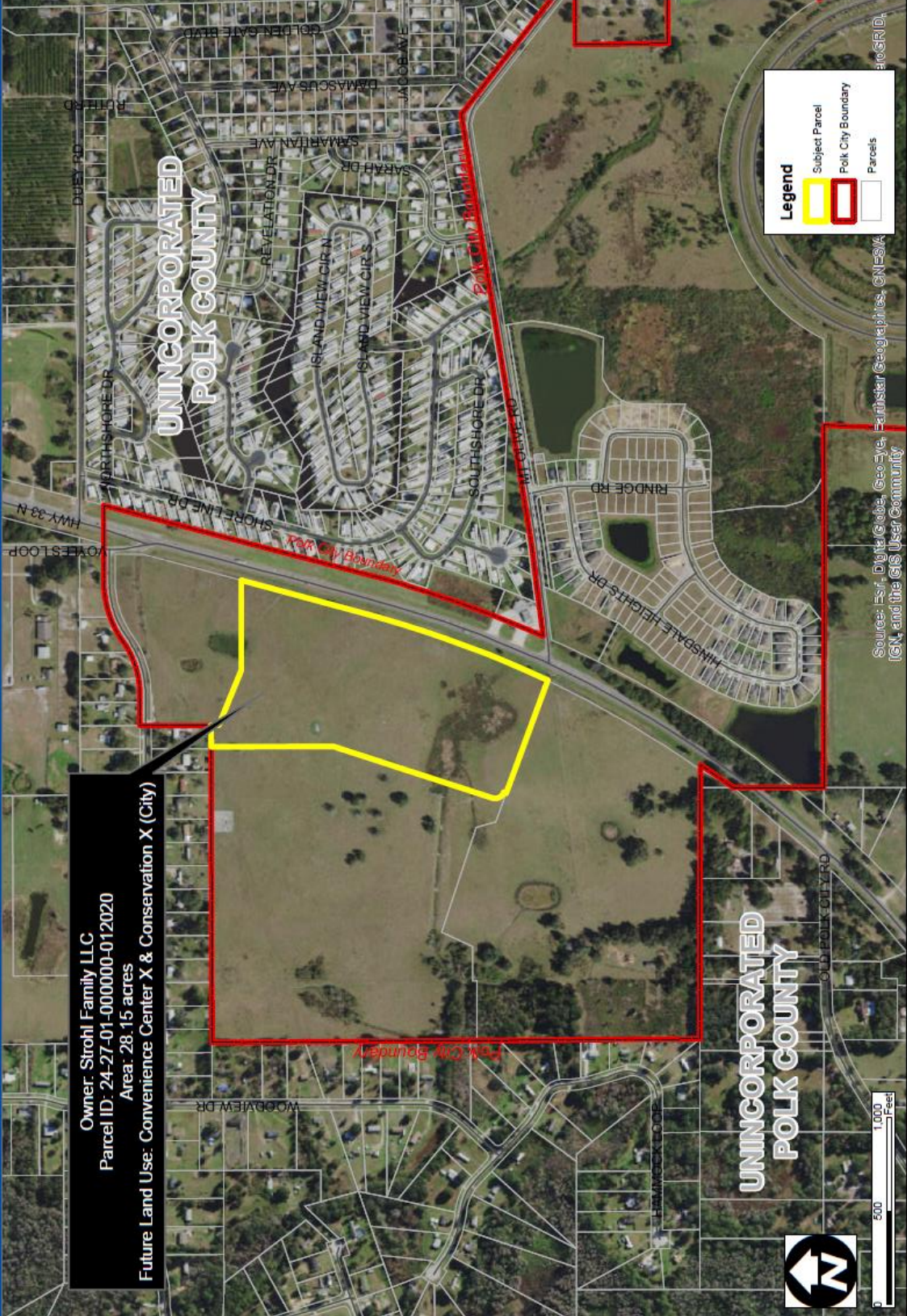
1. I move the City Commission adopt Ordinance 2018-14.
2. I move the City Commission adopt Ordinance 2018-14 **with changes** for review.
3. I move the City Commission not adopt Ordinance 2018-14.

**Rezoning** to change the zoning designation of ±26.07 acres from Convenience Center-X to Business Park Center-X.

1. I move the City Commission adopt Ordinance 2018-15.
2. I move the City Commission adopt Ordinance 2018-15 with changes.
3. I move the City Commission not adopt Ordinance 2018-15.

**POLK CITY  
AERIAL PHOTO MAP  
STROHL FAMILY LLC**

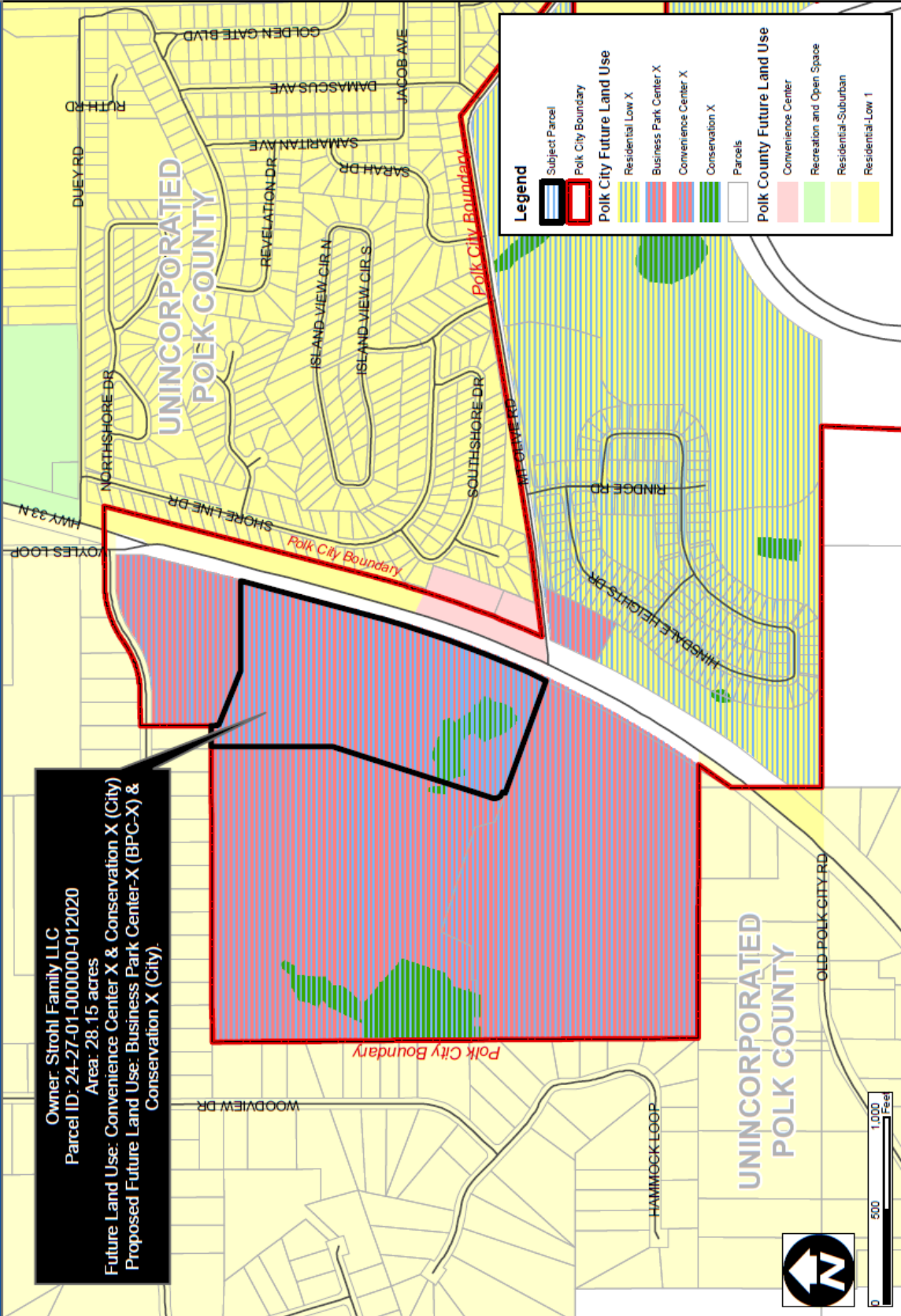
**Owner:** Strohl Family LLC  
**Parcel ID:** 24-27-01-000000-012020  
**Area:** 28.15 acres  
**Future Land Use:** Convenience Center X & Conservation X (City)





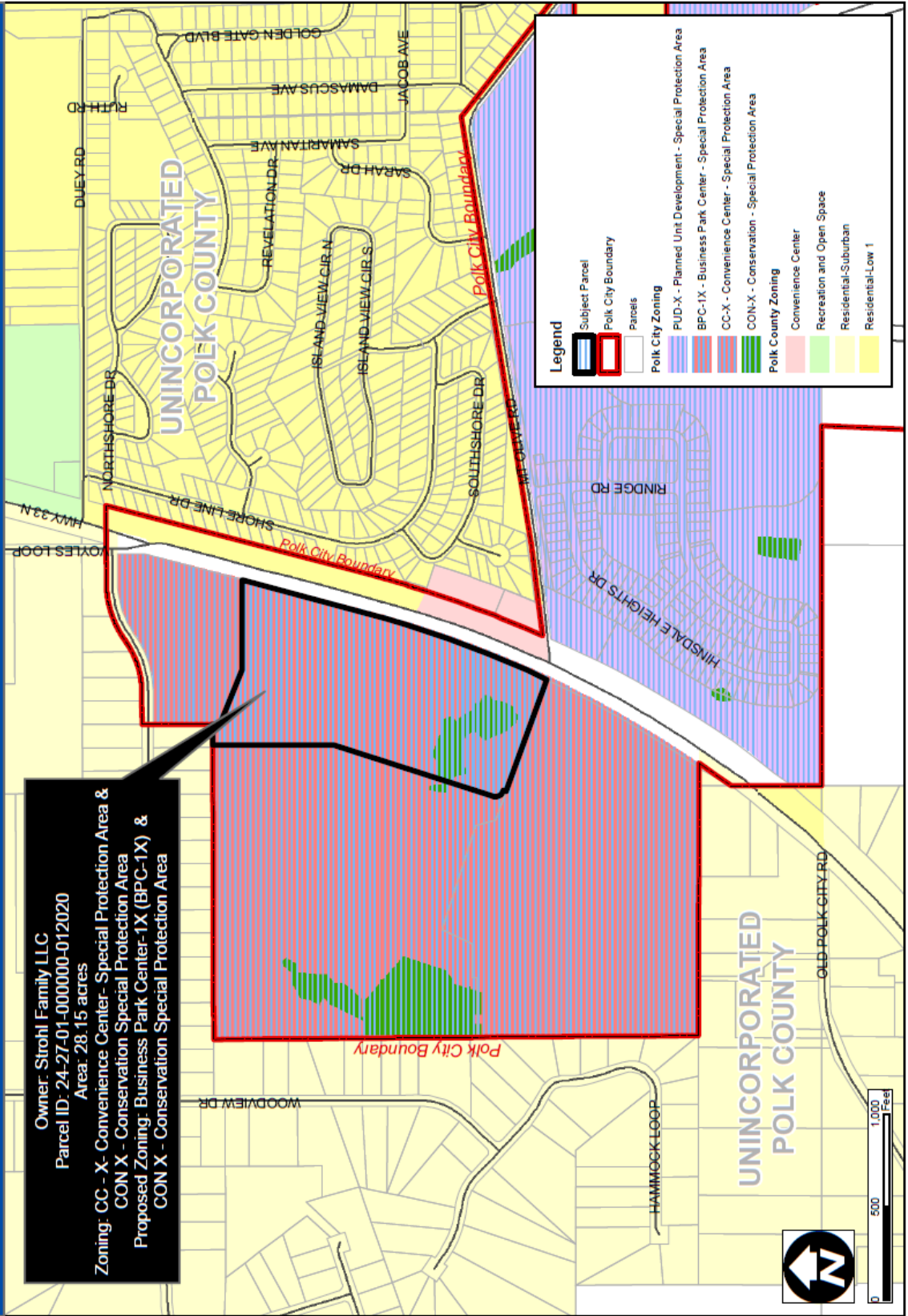
**POLK CITY  
PROPOSED FUTURE LAND USE MAP  
STROHL FAMILY LLC**

Owner: Strohl Family LLC  
 Parcel ID: 24-27-01-000000-012020  
 Area: 28.15 acres  
 Future Land Use: Convenience Center X & Conservation X (City)  
 Proposed Future Land Use: Business Park Center-X (BPC-X) & Conservation X (City).



**POLK CITY  
PROPOSED ZONING MAP  
STROHL FAMILY LLC**

Owner: Strohl Family LLC  
 Parcel ID: 24-27-01-000000-012020  
 Area: 28.15 acres  
 Zoning: CC - X - Convenience Center - Special Protection Area &  
 CON X - Conservation Special Protection Area  
 Proposed Zoning: Business Park Center-1X (BPC-1X) &  
 CON X - Conservation Special Protection Area



**City Commission Meeting  
May 20, 2019**

**AGENDA ITEM #3:**           **PUBLIC HEARING-ORDINANCE 2019-03 – AMENDING THE CODE OF ORDINANCES; AMENDING THE TITLE TO ARTICLE IV, CHAPTER 2 OF THE CODE OF ORDINANCES; CREATING § 2-179, TO INCREASE CITY COMMISSION FEES**

       INFORMATION ONLY  
  X   ACTION REQUESTED

---

**ISSUE:**

**Public Hearing on Ordinance 2019-03**, an Ordinance of Polk City, Florida, amending the Code of Ordinances of Polk City, Florida; amending the title to Article IV, Chapter 2 of the Code of Ordinances of Polk City, Florida; creating § 2-179, Code of Ordinances, to increase City Commission Fees; providing for severability; providing for conflicts; providing an effective date; **second and final reading**

**ATTACHMENTS:**

Ordinance 2019-03

**ANALYSIS:**

The City Commission passed Ordinance 2019-03, increasing the City Commission fees, on first reading April 15, 2019. The City Charter allows for the Commission to increase their fees of Ordinance. Under the effective date, the Commission can choose which date to make the increase effective; it was discussed to make it effective the same month it is adopted on second and final reading.

**STAFF RECOMMENDATION:**

Move to adopt Ordinance 2019-03 on second and final reading.

**ORDINANCE 2019-03**

**AN ORDINANCE OF POLK CITY, FLORIDA; AMENDING THE CODE OF ORDINANCES OF POLK CITY, FLORIDA; AMENDING THE TITLE TO ARTICLE IV, CHAPTER 2 OF THE CODE OF ORDINANCES OF POLK CITY, FLORIDA; CREATING § 2-179, CODE OF ORDINANCES, TO INCREASE CITY COMMISSION FEES; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; PROVIDING AN EFFECTIVE DATE.**

**NOW, THEREFORE, BE IT ENACTED BY THE CITY COMMISSION OF POLK CITY, FLORIDA:**

**SECTION 1. MODIFICATION OF ARTICLE IV, CHAPTER 2 OF THE CODE OF ORDINANCES OF POLK CITY.** The City Commission hereby amends the title to Article IV, Chapter 2, and hereby creates a new section 2-179 of the Code of Ordinances of Polk City, Florida to read as follows:

**“ARTICLE IV. – TRAVEL EXPENSES; FEES.**

**“Sec. 2-179. – Commission Fees.**

Article C-8 of the Polk City Charter provides that city commissioners may receive compensation for their respective services to the city during the time they hold office. The Polk City Charter also provides that the compensation of the commissioners may be increased from time to time by ordinance. By Resolution No. 2014-06, the city commission also determined that the compensation received by city commissioners would be deemed a “fee and not a salary.” The city commission now hereby establishes the monthly fee to be paid the mayor-commissioner to be THREE HUNDRED DOLLARS (\$300.00) per month, and establishes the monthly fee to be paid the other commissioners to be ONE HUNDRED FIFTY DOLLARS (\$150.00) per month.”

**SECTION 2. SEVERABILITY.** If any portion or portions of this Ordinance are declared to be invalid, the remaining portions shall have the same force and effect as though such invalid portion or portions had not been included.

**SECTION 3. CONFLICT.** All Ordinances and parts of Ordinances in conflict herewith are hereby repealed.

**SECTION 4. EFFECTIVE DATE.** This Ordinance shall take effective in accordance with general law. The increase in compensation adopted by this ordinance shall take effect on \_\_\_\_\_, 2019



**PASSED ON FIRST READING** this **15th** day of **April, 2019**.

**PASSED ON SECOND READING** this **20th** day of **May, 2019**.

**POLK CITY, FLORIDA**

\_\_\_\_\_  
Joe LaCascia, Mayor

ATTEST:

\_\_\_\_\_  
Patricia R. Jackson, City Clerk

APPROVED AS TO FORM & LEGALITY

\_\_\_\_\_  
Thomas A. Cloud, City Attorney

**City Commission Meeting  
May 20, 2019**

**AGENDA ITEM #4:**           **Community Development Block Grant Program – CDBG Citizen Advisory Task Force – J. Scott Modessit, Summit Professional Services, Inc.**

**INFORMATION ONLY**  
 **ACTION REQUESTED**

---

**ISSUE:**

Polk City is now under the State of Florida's CDBG Program. Scott Modessit will be present to discuss the requirements with the City Commission. The next cycle application will be due in August.

**ATTACHMENTS:** N/A

**ANALYSIS:** N/A

**STAFF RECOMMENDATION:** N/A

**Florida Small Cities Community Development Block Grant (CDBG)**  
**Citizen Participation Process**

To submit a CDBG application, a community must conduct two (2) advertised, separately-held public hearings. Points may also be claimed in the community's grant application for obtaining input from an appointed Citizen Advisory Task Force (CATF). To qualify for points, the CATF meeting must also be publicly noticed and attended by a quorum of members.

**Notice Requirements for Citizen Advisory Task Force Meeting and Public Hearings**

- A notice must be published at least five days before – but not more than 20 days before – the date of each meeting or public hearing. (Chapter 73C-23, FAC)
- Proof of publication – affidavit from the newspaper and copy of the ad – must be included in the application.
- Minutes from the meeting and the public hearings must be included in the application

**Citizen Advisory Task Force (CATF) Requirements**

- A grant applicant can score a maximum of 10 points if it has appointed a Citizen Advisory Task Force (CATF).
- The task force must be comprised of residents of the applying jurisdiction, and at least 51% of the members must be from LMI households. None of the members can be an elected official of the jurisdiction, and only one member can be an employee of the applicant.
- The CATF should have at least five members, and at least 51% members must participate in the meeting to claim CATF points.
- The applicant can claim 10 points if the CATF meets before the first public hearing, **OR**
- The applicant can claim 5 points if the CATF meets before the notice for the second public hearing is published

**First Public Hearing**

- Provide general information to residents on the availability of CDBG funding and the amount available.
- Discuss the types of activities that could be implemented with CDBG funds.
- Obtain the views of citizens on community development needs. The public **must** be allowed to provide comments during the hearing.
- Select Grant Category – Housing Rehabilitation or Neighborhood Revitalization (Infrastructure) or Commercial Revitalization, AND Economic Development.
- *It is imperative that the community not have 'pre-selected' a project prior to the first public hearing. Specific projects should not be selected until citizen input regarding the different categories has been documented.*

**Second Public Hearing**

- A summary of the proposed application with project description, including proposed activities, the location of those activities, and the specific budget amounts for the activities must be published at least five days before the date of the hearing.
- The applicant solicits comments on final draft of the application during the hearing. The public **must** be allowed to provide comments during the hearing.
- The applicant should consider all public comments and modify the CDBG application, as appropriate.

**CITY OF POLK CITY**  
**FFY 2019 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**  
**APPLICATIONS PROJECTED TO BE DUE IN FALL 2019**

J. Scott Modesitt, AICP, Project Development Director  
Summit Professional Services, Inc.  
Phone: (813) 685-4585  
scottm@summitpros.com

**CDBG Program Objectives**

- Benefit low and moderate income persons (a minimum of 51%)\*
- Aid in the prevention or elimination of slum or blight
- Other urgent community development needs

\*(Generally Small Cities CDBG programs in Florida must meet the 51% low to moderate income requirement.)

**Regular Categories and Activities - \$650,000**

A local government may have only one of these grants open at any given time. There is a set deadline each year (TBA); projected to be in the fall (August/September), 2019.

- **Housing Rehabilitation** – Assists low and moderate income residents with physical improvements that address code, safety and other rehabilitation items. In some cases, severely damaged structures may be demolished and replaced.
- **Neighborhood Revitalization** – Assists communities with infrastructure improvements, such as paving, fire protection, drinking water, sewer, flood and drainage, handicap accessibility in public facilities, and other similar activities. It is required that no less than 51% of the residents who benefit from these activities be low to moderate income.
- **Commercial Revitalization** – Provides funds to address improvements to downtown or commercial districts, including water, sewer, sidewalks, parking, building facades, etc. These types of projects may utilize low income benefit or elimination of slum and blight as a National Objective.

**Economic Development Category - \$1,500,000 (Depending on job creation numbers)**

- A local government can open one new economic development grant every year and there is *no limit to the number of these grants that can be open* at any given time, provided all grants are on schedule. A local government may apply for an economic development grant even if it has an open housing, neighborhood, or commercial grant, provided that grant is on schedule. There is no deadline – funds are awarded on a first come/first serve basis. Additional funds may be awarded based upon the number of jobs the project will create at a ratio of \$35,000 per job.
- These funds are used to build infrastructure necessary to attract new businesses or retain expanding businesses. *Job creation is required*, and at least 51% of the jobs created must be available to low to moderate income persons. (Low to moderate income jobs are defined as positions requiring no more than a high school diploma. If additional training is required, the company must provide this training at no cost to the employee.)



# FY 2019 INCOME LIMITS DOCUMENTATION SYSTEM

[HUD.gov](http://HUD.gov) [HUD User Home](#) [Data Sets](#) [Fair Market Rents](#) [Section 8 Income Limits](#) [MTSP Income Limits](#) [HUD LIHTC Database](#)

## FY 2019 Income Limits Summary

Selecting any of the buttons labeled "Explanation" will display detailed calculation steps for each of the various parameters.

FY 2019 Income Limit Area	Median Family Income  <input type="button" value="Explanation"/>	FY 2019 Income Limit Category	Persons in Family							
			1	2	3	4	5	6	7	8
<b>Lakeland- Winter Haven, FL MSA</b>	\$58,200	Very Low (50%) Income Limits (\$) <input type="button" value="Explanation"/>	20,400	23,300	26,200	<b>29,100</b>	31,450	33,800	36,100	38,450
		Extremely Low Income Limits (\$)* <input type="button" value="Explanation"/>	12,490	16,910	21,330	<b>25,750</b>	30,170	33,800*	36,100*	38,450*
		Low (80%) Income Limits (\$) <input type="button" value="Explanation"/>	32,600	37,250	41,900	<b>46,550</b>	50,300	54,000	57,750	61,450

**NOTE:** Polk County is part of the **Lakeland-Winter Haven, FL MSA**, so all information presented here applies to all of the **Lakeland-Winter Haven, FL MSA**.

The **Lakeland-Winter Haven, FL MSA** contains the following areas: Polk County, FL;

\* The FY 2014 Consolidated Appropriations Act changed the definition of extremely low-income to be the greater of 30/50ths (60 percent) of the Section 8 very low-income limit or the poverty guideline as [established by the Department of Health and Human Services \(HHS\)](#), provided that this amount is not greater than the Section 8 50% very low-income limit. Consequently, the extremely low income limits may equal the very low (50%) income limits.

Income Limit areas are based on FY 2019 Fair Market Rent (FMR) areas. For information on FMRs, please see our associated FY 2019 [Fair Market Rent documentation system](#).

For last year's Median Family Income and Income Limits, please see here:

Select a different county or county equivalent in Florida:

- Orange County
- Osceola County
- Palm Beach County
- Pasco County
- Pinellas County
- Polk County

Select county or county equivalent

Select any FY2019 HUD Metropolitan FMR Area's Income Limits:

- Lakeland-Winter Haven, FL MSA
- Select HMFA Income Limits Area

Or press below to start over and select a different state:

Select a new state

Update URL For bookmarking or E-Mailing

Prepared by the [Program Parameters and Research Division](#), HUD.



# A.R.E.A.

Real Estate Appraisers, Inc.

Winter Haven Office (Main)  
1136 1<sup>st</sup> Street S  
Winter Haven, FL 33880  
863-294-2384

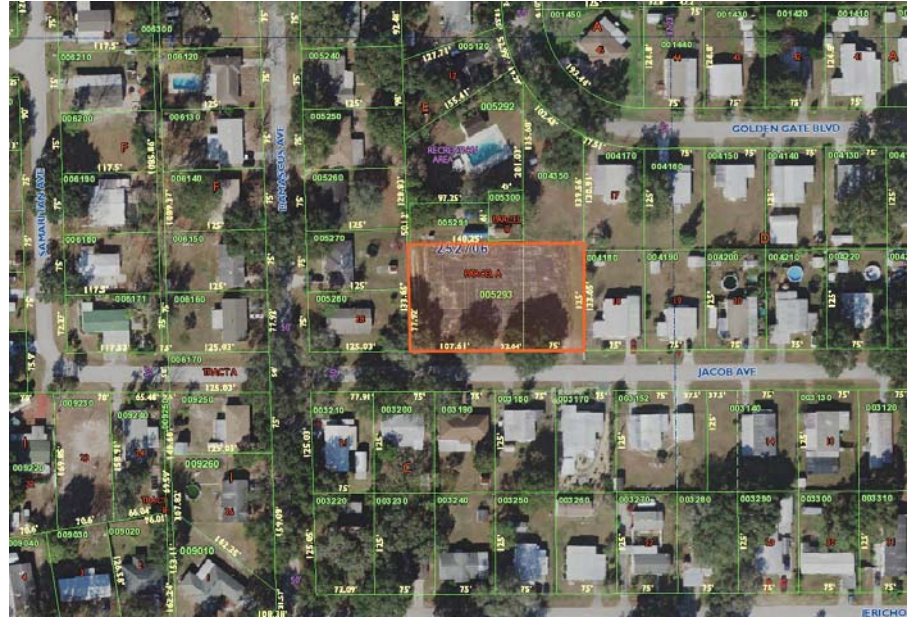
Kissimmee Office  
3275 S John Young Parkway Suite 529  
Kissimmee, FL 34746  
321-766-6104

Valrico Office  
1991 E State Route 60 Suite 1049  
Valrico, FL 33594  
813-328-8087

Oswald P. Carrerou, SRA, President  
James C. Moxley, MAI, Senior Associate  
Kevin L. Williams, Senior Associate

## APPRAISAL REPORT REAL ESTATE APPRAISAL

Of  
*Arneson Polk City Property*



XXX Jacob Avenue, Polk City  
Polk County  
FL, 33868

As of  
March 20, 2019

Prepared For  
Ms. Patricia Jackson, City Manager  
City of Polk City  
123 Broadway Blvd SE  
Polk City, FL, 33868

Prepared by  
A.R.E.A. REAL ESTATE APPRAISERS, INC.  
Oswald P. Carrerou, SRA  
Kevin L. Williams, Senior Associate

A.R.E.A. File #:  
19020057

Report Date:  
March 26, 2019





Winter Haven Office (Main) Phone 863-294-2384  
1136 First Street South Fax 863-297-9781  
Winter Haven, FL 33880 orders@arearealestate.com

Oswald P. Carrerou, SRA, President (State-Certified General Real Estate Appraiser RZ271)  
James C. Moxley, MAI, Senior Associate (State-Certified General Real Estate Appraiser RZ2769)  
Kevin L. Williams, Senior Associate (State-Certified General Real Estate Appraiser RZ2630)

March 26, 2019

**Ms. Patricia Jackson, City Manager  
City of Polk City  
123 Broadway Blvd SE  
Polk City, FL 33868**

Re: Real Estate Appraisal Report  
Arneson Polk City Property  
XXX Jacob Avenue, Polk City,  
Polk County, FL, 33868

**A.R.E.A. File #: 19020057**

Dear Ms. Jackson:

At your request, we have prepared an appraisal of the Fee Simple interest for the above referenced property. The subject property consists of a 0.66 acre parcel located on the north side of Jacob Avenue in an established residential subdivision known as Mount Olive Estates/Mount Olive Heights off of Mount Olive Road, southwest of the city limits of Polk City. The site is currently improved with old tennis courts which were part of the former homeowners' association common elements which are in a state of disrepair.

Please reference the Scope of Work section of this report for important information regarding the scope of research and analysis for this appraisal, including property identification, inspection, highest and best use analysis and valuation methodology.

This appraisal is prepared for Ms. Patricia Jackson, City Manager, City of Polk City. The problem to be solved is to estimate the current 'As Is' market value. The intended use is for establishing the estimated market value for the possible acquisition of the of the subject property by the client. This appraisal is intended for the use of City of Polk City. The client may provide only complete, final copies of the appraisal report in its entirety (but not component parts) to whom they deem appropriate. The appraisers are not required to explain or testify as to appraisal results other than to respond to the client for routine and customary questions. We certify that we have no present or contemplated future interest in the property beyond this estimate of value. The appraiser has not performed any prior services regarding the subject within the previous three years of the appraisal date.



Your attention is directed to the Limiting Conditions and Assumptions section of this report. Acceptance of this report constitutes an agreement with these conditions and assumptions. In particular, we note the following:

Extraordinary Assumptions:

- The subject property is part of a PUD (Planned Unit Development) that was approved in 1973. The parcel was designated for recreational purposes for a voluntary HOA that was recently dissolved and was formerly utilized as tennis courts which have been abandoned and are in a state of disrepair. The underlying Land Use Designation is RL-1 which allows for residential use with a minimum lot size of 40,000 square feet. A conversation with Nick Hayes of the Polk County Planning Department revealed that for the parcel to be utilized for residential purposes, a PUD modification would be necessary in order to remove the recreational component and to address the minimum lot size requirement not being met which would require approval by the Polk County Planning Commission. For the purposes of this analysis, it is assumed that such an approval would be favorable due to the subject's location in an established residential development with surrounding single-family residential uses. Use of this assumption could affect assignment results.

Hypothetical Conditions:

- There are no hypothetical conditions for this appraisal.

Based on the appraisal described in the accompanying report, subject to the Limiting Conditions and Assumptions, Extraordinary Assumptions and Hypothetical Conditions (if any), we have made the following value conclusion(s):

**Current As Is Market Value:**

The "As Is" market value of the Fee Simple estate of the property, as of March 20, 2019, is:

**Thirty Two Thousand Dollars (\$32,000)**

The market exposure time preceding March 20, 2019 would have been 9 - 12 months and the estimated marketing period as of March 20, 2019 is 9 - 12 months.

Respectfully submitted,  
A.R.E.A. Real Estate Appraisers, Inc.

Oswald P. Carrerou, SRA  
President  
State-Certified General Real Estate Appraiser RZ271

Kevin L. Williams, Senior Associate  
Senior Associate  
State-Certified General Real Estate Appraiser RZ2630

**TABLE OF CONTENTS**

**SUMMARY OF IMPORTANT FACTS AND CONCLUSIONS..... 4**

    SUBJECT PROPERTY SALES/LISTING HISTORY.....5

    DEFINITIONS.....6

**CERTIFICATION STATEMENT .....10**

**LIMITING CONDITIONS AND ASSUMPTIONS .....11**

**SCOPE OF WORK .....13**

**MARKET AREA ANALYSIS.....20**

    LOCATION MAP .....24

**PROPERTY DESCRIPTION .....25**

    GENERAL SITE INFORMATION .....25

    PLAT MAP .....27

    AERIAL MAP .....28

    FLOOD MAP.....29

    SUBJECT PHOTOGRAPHS .....30

**ASSESSMENT AND TAXES .....33**

**ZONING/LAND USE .....34**

**HIGHEST AND BEST USE .....35**

**VALUATION METHODOLOGY.....37**

    ANALYSES APPLIED .....38

**SALES COMPARISON APPROACH – LAND VALUATION.....39**

    LAND COMPARABLES .....39

    ANALYSIS GRID .....46

    COMPARABLE LAND SALE ADJUSTMENTS .....46

    SALES COMPARISON APPROACH CONCLUSION – LAND VALUATION.....48

**ADDENDA .....49**

    Engagement Letter

    Qualifications of Appraisers

## Summary of Important Facts and Conclusions

<b>Subject Property:</b>	Arneson Polk City Property XXX Jacob Avenue, Polk City, Polk County, FL, 33868
<b>Owner of Record:</b>	Gregory & Tyler Arneson
<b>Location Description:</b>	The subject property is located on the north side of Jacob Avenue in an established residential subdivision known as Mount Olive Estates/Mount Olive Heights off of Mount Olive Road, southwest of the city limits of Polk City.
<b>Metropolitan Statistical Area (MSA):</b>	Lakeland-Winter Haven, FL
<b>Property Type:</b>	Vacant Land
<b>Report Type:</b>	Appraisal Report
<b>Interest Appraised:</b>	Fee Simple Interest
<b>Report Date:</b>	March 26, 2019
<b>Value Date:</b>	March 20, 2019
<b>Date of Viewing:</b>	March 20, 2019
<b>Highest &amp; Best Use As Vacant:</b>	Residential use
<b>Zoning Designation:</b>	RL-1, Residential Low - 1 (Polk County)
<b>Legal Description:</b>	MOUNT OLIVE ESTATES PB 64 PG 17 BLK E PARCEL A S 133.65 FT & MOUNT OLIVE HEIGHTS PB 64 PG 14 BLK D TRACT A S 133.65 FT A/K/A HOA TENNIS COURT, Section 6, Township 27 South, Range 25 East, Polk County, Florida.
<b>Tax ID/APN:</b>	25-27-06-298350-005293
<b>Land Size (Square Feet; Acres)</b>	28,768 / 0.66

### VALUE INDICATIONS

<b>Sales Comparison Approach:</b>	\$32,000
-----------------------------------	----------

<b>Reconciled Value(s):</b>	<b>As Is</b>
Value Conclusion(s)	\$32,000
Effective Date(s)	March 20, 2019
Property Rights	Fee Simple

## ***Subject Property Sales/Listing History***

Current Owner:	Gregory & Tyler Arneson
Current Listing Price:	\$45,000
Pending Sales Price:	None
Proposed Buyer:	None
Prior Sale/Listing:	The subject property last transferred in January 2019 as part of a multi-parcel sale that involved three parcels encompassing 1.35 acres. The parcels contain the homeowners' association common elements for Mount Olive Estates consisting of tennis courts, community pool and small storage building. Per the listing agent, the HOA was dissolved and the parcels were sold to an investor. Prior to the sale, the properties were listed for \$35,000 and were on the market for 53 days according to MLS sources.
	Grantor: Olive Branch Recreation Center, Inc.
	Grantee: Gregory & Tyler Arneson
	Date of Transaction: January 25, 2019
	Indicated Sales Price: \$25,000

The subject property is currently for sale by owner with an asking price of \$45,000 according to a sign on the property. The client indicated that the property was placed on the market soon after it was recently purchased by the current owner in January 2019.

The subject is not under a pending contract for purchase.

The subject property last transferred in January 2019 as part of a multi-parcel sale that involved three parcels encompassing 1.35 acres. The parcels contain the homeowners' association common elements for Mount Olive Estates consisting of tennis courts, community pool and small storage building. Per the listing agent, the HOA was dissolved and the parcels were sold to an investor. Prior to the sale, the properties were listed for \$35,000 and were on the market for 53 days according to MLS sources.

There have been no sales or listings of the subject property in the past five years, other than those stated above.

## **Definitions**

**Market Value** as used in this report, is defined as:

... the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

Buyer and Seller are typically motivated;

Both parties are well informed or well advised, and acting in what they consider their own best interests;

A reasonable time is allowed for exposure in the open market;

Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and

The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

*(Interagency Appraisal and Evaluation Guidelines; December 10, 2010, Federal Register, Volume 75 Number 237, Page 77472)*

A **Fee Simple** estate is defined as:

Absolute ownership unencumbered by any other interest or estate, subject only to the limitations imposed by the governmental powers of taxation, eminent domain, police power, and escheat.

A **Leased Fee** interest is defined as:

A freehold (ownership interest) where the possessory interest has been granted to another party by the creation of a contractual landlord-tenant relationship (i.e., a lease).

An **Inspection** is defined as:

Personal observation of the exterior or interior of the real estate that is the subject of an assignment performed to identify the property characteristics that are relevant to the assignment, such as amenities, general physical condition, and functional utility. Note that this is not the inspection process performed by a licensed or certified building inspector.

**Marketing Time** is defined as:

An opinion of the amount of time it might take to sell a real or personal property interest at the concluded market value level during the period immediately after the effective date of the appraisal.

Marketing time differs from exposure time, which is always presumed to precede the effective date of the appraisal.

Advisory Opinion 7 of the Appraisal Standards Board of The Appraisal Foundation and Statement on Appraisal Standards No. 6, "Reasonable Exposure Time in Real Property and Personal Property Market Value Opinions" address the determination of reasonable exposure and marketing time.

**Exposure Time** is defined as:

1. The time a property remains on the market.
2. The estimated length of time the property interest being appraised would have been offered on the market prior to the hypothetical consummation of a sale at market value on the effective date of the appraisal; a retrospective estimate based on an analysis of past events assuming a competitive and open market.

See Marketing Time, above.

**Gross Building Area (GBA):** Total floor area of a building, excluding unenclosed areas, measured from the exterior of the walls of the above-grade area. This includes mezzanines and basements if and when typically included in the region.

**Rentable Area (RA):** For office buildings, the tenant's pro rata portion of the entire office floor, excluding elements of the building that penetrate through the floor to the areas below. The rentable area of a floor is computed by measuring the inside finished surface of the dominant portion of the permanent building walls, excluding any major permanent penetrations of the floor. Alternatively, the amount of space on which the rent is based; calculated according to local practice.

**Gross Leasable Area (GLA):** Total floor area designed for the occupancy and exclusive use of tenants, including basements and mezzanines; measured from the center of joint partitioning to the outside wall surfaces.

#### **As Is Market Value**

The estimate of the market value of the real property in its current physical condition, use and zoning as of the appraisal date.

#### **Stabilized Value**

Stabilized value is the prospective value of a property after construction has been completed and market occupancy and cash flow have been achieved.

**As Completed Value**

The prospective value of a property after all construction has been completed. This value reflects all expenditures for lease-up and occupancy that may be expected to have occurred at that point in time, which may or may not put the property at stabilized value.

**Gross Lease (G or FS)**

A lease in which the landlord receives stipulated rent and is obligated to pay all of the property's operating and fixed expenses; also called *full-service lease*.

**Modified Gross Lease (MG)**

A lease in which the landlord receives stipulated rent and is obligated to pay some, but not all, of the property's operating and fixed expenses. Since assignment of expenses varies among modified gross leases, expense responsibility must always be specified. In some markets, a modified gross lease may be called a *double net lease, net net lease, partial net lease, or semi-gross lease*.

**Net Net Net Lease (NNN)**

A lease in which the tenant assumes all expenses (fixed and variable) of operating a property except that the landlord is responsible for structural maintenance, building reserves, and management. Also called a *NNN, triple net lease, or fully net lease*.

**Net Lease (Net)**

A lease in which the landlord passes on all expenses to the tenant.

**Absolute Net Lease (TN)**

A lease in which the tenant pays all expenses including structural maintenance, building reserves, and management; often a long-term lease to a credit tenant. Also called *total net lease*.

**Common Area Maintenance (CAM)**

1. The expense of operating and maintaining common areas; may or may not include management charges and usually does not include capital expenditures on tenant improvements or other improvements to the property.

- CAM can be a line-item expense for a group of items that can include maintenance of the parking lot and landscaped areas and sometimes the exterior walls of the buildings.
- CAM can refer to all operating expenses.
- CAM can refer to the reimbursement by the tenant to the landlord for all expenses reimbursable under the lease. Sometimes reimbursements have what is called an *administrative load*.

2. The amount of money charged to tenants for their shares of maintaining a center's common area. The charge that a tenant pays for shared services and facilities such as electricity, security, and maintenance of parking lots. The area maintained in common by all tenants, such as parking lots and common passages. The area is often defined in the lease and may or may not include all physical area to be paid for by all tenants. Items charged to common area maintenance may include cleaning services, parking lot sweeping and maintenance, snow removal, security, and upkeep. (ICSC)

**Operating Expenses**

The periodic expenditures necessary to maintain the real property and continue production of the effective gross income, assuming prudent and competent management.



## **Market Rent**

The most probable rent that a property should bring in a competitive and open market reflecting all conditions and restrictions of the lease agreement, including permitted uses, use restrictions, expense obligations, term, concessions, renewal and purchase options, and tenant improvements (TIs).

## **Highest and Best Use**

Highest and best use is defined as: (1) the reasonable and probable use that supports the highest present value of vacant land or improved property, as defined, as of the date of the appraisal; (2) the reasonably probable and legal use of land or sites as though vacant, found to be physically possible, appropriately supported, financially feasible, and that results in the highest present land value; and (3) the most profitable use.

Implied in these definitions is that the determination of highest and best use takes into account the contribution of a specific use to the community and community development goals as well as the benefits of that use to individual property owners. Hence, in certain situations the highest and best use of land may be for parks, greenbelts, preservation, conservation, wildlife habitats, and the like.

## **Extraordinary Assumption**

***An assumption, directly related to a specific assignment, as of the effective date of the assignment results, which, if found to be false, could alter the appraiser's opinions or conclusions.*** Extraordinary assumptions presume as fact otherwise uncertain information about physical, legal, or economic characteristics of the subject property; or about conditions external to the property such as market conditions or trends; or about the integrity of data used in an analysis. An extraordinary assumption may be used in an assignment only if:

- It is required to properly develop credible opinions and conclusions;
- The appraiser has a reasonable basis for the extraordinary assumption;
- Use of the extraordinary assumption results in a credible analysis; and
- The appraiser complies with the disclosure requirements set forth in USPAP for extraordinary assumptions.

## **Hypothetical Condition**

***A condition, directly related to a specific assignment, which is contrary to what is known by the appraiser to exist on the effective date of the assignment results, but is used for the purpose of analysis.*** Hypothetical conditions assume conditions contrary to known facts about physical, legal, or economic characteristics of the subject property; or about conditions external to the property, such as market conditions or trends; or about the integrity of data used in an analysis. A hypothetical condition may be used in an assignment only if:

- Use of the hypothetical condition is clearly required for legal purposes, for purposes of reasonable analysis, or for purposes of comparison;
- Use of the hypothetical condition results in a credible analysis; and
- The appraiser complies with the disclosure requirements set forth in USPAP for hypothetical conditions.

## Certification Statement

We certify that, to the best of our knowledge and belief:

- The statements of fact contained in this appraisal, upon which the analyses, opinions and conclusions expressed in the report are based, are true and correct.
- The reported analyses, opinions and conclusions are limited only by the reported assumptions and limiting conditions and are our personal, impartial, and unbiased professional analyses, opinions and conclusions.
- We have no present or prospective interest in the property which is the subject of this report nor any personal interest or bias with respect to the subject matter of this report nor the parties involved.
- We have no bias with respect to the property that is the subject of this report, or to the parties involved with this assignment.
- Our engagement in this assignment was not contingent upon developing or reporting predetermined results.
- Our compensation for this appraisal work is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event. The appraisal assignment was not based on a requested minimum valuation, a specific valuation, or approval of a loan.
- Our analyses, opinions and conclusions were developed, and this report has been prepared, in conformity with the requirements of the Code of Professional Ethics & Standards of Professional Appraisal Practice of the Appraisal Institute, which include the Uniform Standards of Professional Appraisal Practice.
- No one other than the undersigned, provided significant professional assistance in preparing the analyses, conclusions and opinions concerning the real estate set forth in this appraisal.
- We certify sufficient competence to appraise this property through education and experience, in addition to the internal resources of the appraisal firm.
- ***The appraiser has not performed any prior services regarding the subject within the previous three years of the appraisal date.***
- Kevin L. Williams has personally viewed the property which is the subject of this report on March 20, 2019. Oswald P. Carrerou was directly involved in the formulations of value conclusions in this appraisal assignment and participated in a technical review capacity. We hereby attest that we have attained a level of competency necessary to complete the assignment in a diligent manner, utilizing all of the commonly recognized analysis techniques considered normal for a prudent evaluation effort. The readers are referred to the appraiser qualifications contained in the Addenda of this report for further confirmation of adequate technical training.
- The analyses, opinions, and conclusions were developed, and this report has been prepared in conformity with the Code of Professional Ethics and Standards of Professional Practice of the Appraisal Institute and the Uniform Standards of Professional Appraisal Practice (USPAP) as well as in accordance with Title XI of FIRREA and with regulations adopted by the OCC pursuant to FIRREA.
- The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.
- As of the date of this report, Oswald P. Carrerou, SRA has completed the continuing education program for Designated members of the Appraisal Institute.



Oswald P. Carrerou, SRA  
State-Certified General Real Estate Appraiser-RZ271



Kevin L. Williams, Senior Associate  
State-Certified General Real Estate Appraiser RZ2630

## Limiting Conditions and Assumptions

Acceptance of and/or use of this report constitutes acceptance of the following limiting conditions and assumptions; these can only be modified by written documents executed by both parties.

This appraisal is to be used only for the purpose stated herein. While distribution of this appraisal in its entirety is at the discretion of the client, individual sections shall not be distributed; this report is intended to be used in whole and not in part.

No part of this appraisal, its value estimates or the identity of the firm or the appraiser(s) may be communicated to the public through advertising, public relations, media sales, or other media.

All files, work papers and documents developed in connection with this assignment are the property of Name Information, estimates and opinions are verified where possible, but cannot be guaranteed. Plans provided are intended to assist the client in visualizing the property; no other use of these plans is intended or permitted.

No hidden or unapparent conditions of the property, subsoil or structure, which would make the property more or less valuable, were discovered by the appraiser(s) or made known to the appraiser(s). No responsibility is assumed for such conditions or engineering necessary to discover them. Unless otherwise stated, this appraisal assumes there is no existence of hazardous materials or conditions, in any form, on or near the subject property.

Unless stated herein, the property is assumed to be outside of areas where flood hazard insurance is mandatory. Maps used by public and private agencies to determine these areas are limited with respect to accuracy. Due diligence has been exercised in interpreting these maps, but no responsibility is assumed for misinterpretation.

Good title, free of liens, encumbrances and special assessments is assumed. No responsibility is assumed for matters of a legal nature.

Necessary licenses, permits, consents, legislative or administrative authority from any local, state or Federal government or private entity are assumed to be in place or reasonably obtainable.

It is assumed there are no zoning violations, encroachments, easements or other restrictions which would affect the subject property, unless otherwise stated.

The appraiser(s) are not required to give testimony in Court in connection with this appraisal. If the appraisers are subpoenaed pursuant to a court order, the client agrees to pay the appraiser(s) our regular per diem rate plus expenses.

Appraisals are based on the data available at the time the assignment is completed. Amendments/modifications to appraisals based on new information made available after the appraisal was completed will be made, as soon as reasonably possible, for an additional fee.

Unless otherwise stated in this report, this valuation contains no FF&E, business goodwill or other intangible values.

Unless otherwise stated, the appraisers have not reviewed an abstract of title relating to the subject property. No title search has been made, and the reader should consult an attorney or title company for information and data relative to the property ownership and legal description. It is assumed that the subject title is marketable, but the title should be reviewed by legal counsel. Any information given by the appraiser as to a sales history is information that the appraiser has researched; to the best of our knowledge, this information is accurate, but not warranted.

Unless otherwise stated, a survey of the property was not provided to the appraiser. The figures utilized for the subject site were obtained from information provided by the local property appraiser's office as well as various GIS sources. The figures are assumed to be accurate. If the figures are found to be significantly different than those used in this appraisal, the value opinions could be affected.

**Americans with Disabilities Act (ADA) of 1990**

A civil rights act passed by Congress guaranteeing individuals with disabilities equal opportunity in public accommodations, employment, transportation, government services, and telecommunications. Statutory deadlines become effective on various dates between 1990 and 1997. A.R.E.A. Real Estate Appraisers, Inc. has not made a determination regarding the subject's ADA compliance or non-compliance. **Non-compliance could have a negative impact on value, however this has not been considered or analyzed in this appraisal.**

## Scope of Work

According to the Uniform Standards of Professional Appraisal Practice, it is the appraiser's responsibility to develop and report a scope of work that results in credible results that are appropriate for the appraisal problem and intended user(s). Therefore, the appraiser must identify and consider:

- the client and intended users;
- the intended use of the report;
- the type and definition of value;
- the effective date of value;
- assignment conditions;
- typical client expectations; and
- typical appraisal work by peers for similar assignments.

This appraisal is prepared for Ms. Patricia Jackson, City Manager, City of Polk City. The problem to be solved is to estimate the current 'As Is' market value. The intended use is for establishing the estimated market value for the possible acquisition of the of the subject property by the client. This appraisal is intended for the use of City of Polk City.

### SCOPE OF WORK

Report Type:	This is an Appraisal Report as defined by Uniform Standards of Professional Appraisal Practice under Standards Rule 2-2(a). This format provides a summary or description of the appraisal process, subject and market data and valuation analyses.
Property Identification:	The subject has been identified by the legal description and the assessors' parcel number.
Inspection (see definition):	The appraiser has viewed the site and photographs have been taken.
Market Area and Analysis of Market Conditions:	A Level B analysis of market conditions has been made.
Highest and Best Use Analysis:	An as vacant and as improved highest and best use analysis for the subject has been made. Physically possible, legally permissible and financially feasible uses were considered, and the maximally productive use was concluded.
Type of Value:	Market Value

## Valuation Analyses

Cost Approach: A cost approach was not applied as the subject consists of vacant land and the cost approach is not applicable.

Sales Comparison Approach: A sales approach was applied as there is adequate data to develop a value opinion and this approach reflects market behavior for this property type.

Income Approach: An income approach was not applied as the subject consists of vacant land and the income approach is not applicable.

Extraordinary Assumptions:

- The subject property is part of a PUD (Planned Unit Development) that was approved in 1973. The parcel was designated for recreational purposes for a voluntary HOA that was recently dissolved and was formerly utilized as tennis courts which have been abandoned and are in a state of disrepair. The underlying Land Use Designation is RL-1 which allows for residential use with a minimum lot size of 40,000 square feet. A conversation with Nick Hayes of the Polk County Planning Department revealed that for the parcel to be utilized for residential purposes, a PUD modification would be necessary in order to remove the recreational component and to address the minimum lot size requirement not being met which would require approval by the Polk County Planning Commission. For the purposes of this analysis, it is assumed that such an approval would be favorable due to the subject's location in an established residential development with surrounding single-family residential uses. Use of this assumption could affect assignment results.

Hypothetical Conditions:

- There are no hypothetical conditions for this appraisal.

## **Summary of Scope:**

The subject property consists of a 0.66 acre parcel located on the north side of Jacob Avenue in an established residential subdivision known as Mount Olive Estates/Mount Olive Heights off of Mount Olive Road, southwest of the city limits of Polk City. The site is currently improved with old tennis courts which were part of the former homeowners' association common elements which are in a state of disrepair. In the appraisal of vacant land, the Sales Comparison Approach is most commonly the only approach applied. The Cost Approach is not applicable and generally income and expense information for vacant land is not available. Therefore, the appraiser has relied solely on the Sales Comparison Approach for the valuation of the subject land. The estimated cost of demolition/removal of the old tennis court improvements on the subject site will be deducted for a final As Is value. This appraisal assignment was engaged by the prospective buyer of the subject and cannot be utilized in a federally related mortgage lending transaction.

<b>ECONOMIC DRIVERS</b> TOURIST DESTINATION LOGISTICS RETIREE HAVEN			<b>EMPLOYMENT GROWTH RANK</b> 2017-2019: <b>74</b> (1st quintile) 2017-2022: <b>139</b> (2nd quintile) <i>Best=1, Worst=410</i>		<b>RELATIVE COSTS</b> LIVING: <b>94%</b> BUSINESS: <b>106%</b> <i>U.S.=100%</i>		<b>VITALITY</b> RELATIVE: <b>114%</b> RANK: <b>61</b> <i>U.S.=100% Best=1, Worst=403</i>	
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- STRENGTHS & WEAKNESSES**
- STRENGTHS**
- Regional transportation and tourism hub with strong long-term growth prospects.
  - Proximity to fast-growing Tampa and Orlando economies.
  - Housing affordability is high relative to coastal areas.
- WEAKNESSES**
- Below-average per capita income and few high-paying jobs.
  - Low educational attainment.

**FORECAST RISKS**

SHORTTERM LONGTERM

**RISK EXPOSURE 2018-2023** **36** 1st quintile *Highest=7 Lowest=403*

**UPSIDE**

- State-of-the-art rail terminal attracts more investment in distribution and logistics.
- Stronger U.S. wage growth drives more tourist traffic.

**DOWNSIDE**

- High mortgage debt levels slow the housing recovery.
- In-migration from coastal areas slows, crimping demand for housing and consumer-related industries.

**MOODY'S RATING**  
**Aa2** COUNTY AS OF APR 03, 2014

**Recent Performance.** Lakeland-Winter Haven's expansion is powering ahead at a robust clip. Firms are investing, especially in logistics, and job growth is strong and widespread. Key standouts this year include leisure/hospitality and business/professional services—the pair accounts for roughly two-thirds of the rise in payroll employment in 2018. While LAE is benefiting from the strength of the U.S. consumer and healthy tourism spending, strong growth in real final sales to domestic purchasers is driving gains in logistics. LAE is a critical shipping and distribution hub for central Florida and the Southeast, and so far there has not been any significant impact on the economy from the escalation in trade tensions between the U.S. and key trading partners. One reason is that the tariffs implemented to date make up a small share of U.S. imports.

The jobless rate is trending lower in LAE even as the labor force increases, a testament to the strength of the local economy. The tightening labor market is putting upward pressure on wages.

**Logistics.** Transportation/warehousing's support to job growth will fade as trade tensions become more binding. The U.S. has now put tariffs on more than \$300 billion worth of goods, a little more than 10% of total imports. There will be economic costs, including disruptions in supply chains. Supplier deliveries have slowed significantly since trade tensions boiled over. China is the third largest destination of trade through the Port of Tampa, a crucial logistic link for LAE.

If tariffs remain in place the economic costs will increase, creating inefficiencies and potentially permanently altering global trade flows. However, the forecast assumes that tariffs will be temporary and that LAE's central location and sophisticated shipping infrastructure will attract more investment. CSX's intermodal freight terminal has done wonders for the economy, attracting investment from Amazon, Best Buy and

IKEA. Shifting consumer preferences for e-commerce will ensure that logistics payrolls increase.

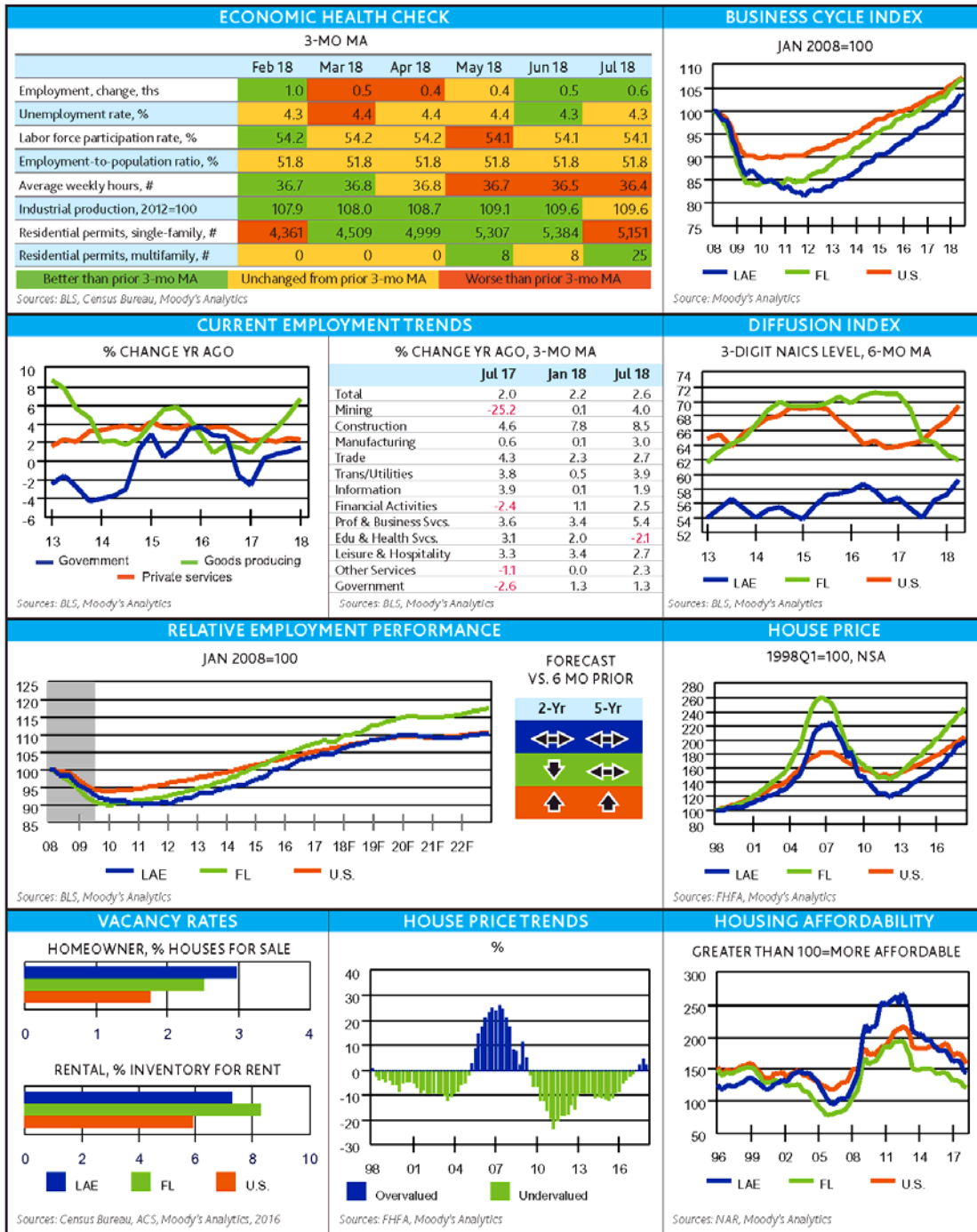
**Tourism.** Leisure/hospitality will benefit from the popular tourist hot spots found in central Florida. Visitors looking to save on accommodations will support LAE hotels, which have also benefited from the introduction of a Legoland theme park early in the decade and a notable pickup in tourism spending in LAE. Polk County hotel tax receipts have outpaced those of Florida the past three years. Leisure/hospitality payrolls are up over 4% in the past year, matching the lofty statewide average, and there is good reason to expect growth to remain above average. Over \$100 million in investment and 700 new hotel rooms are being added during 2018, and over half of Americans intend to take a vacation in the next six months, a record high, based on survey data from the Conference Board.

**Housing.** The housing market is better-positioned than most because of superior demographics and more specifically strong retiree in-migration and an influx of younger residents being priced out of Tampa and Orlando. Population growth is at a decade high near 3% and households are forming at almost triple the U.S. rate, driving demand for single- and multifamily housing. An erosion in affordability will place a ceiling on sales, however, and slow the ascent of new residential building into the decade's end.

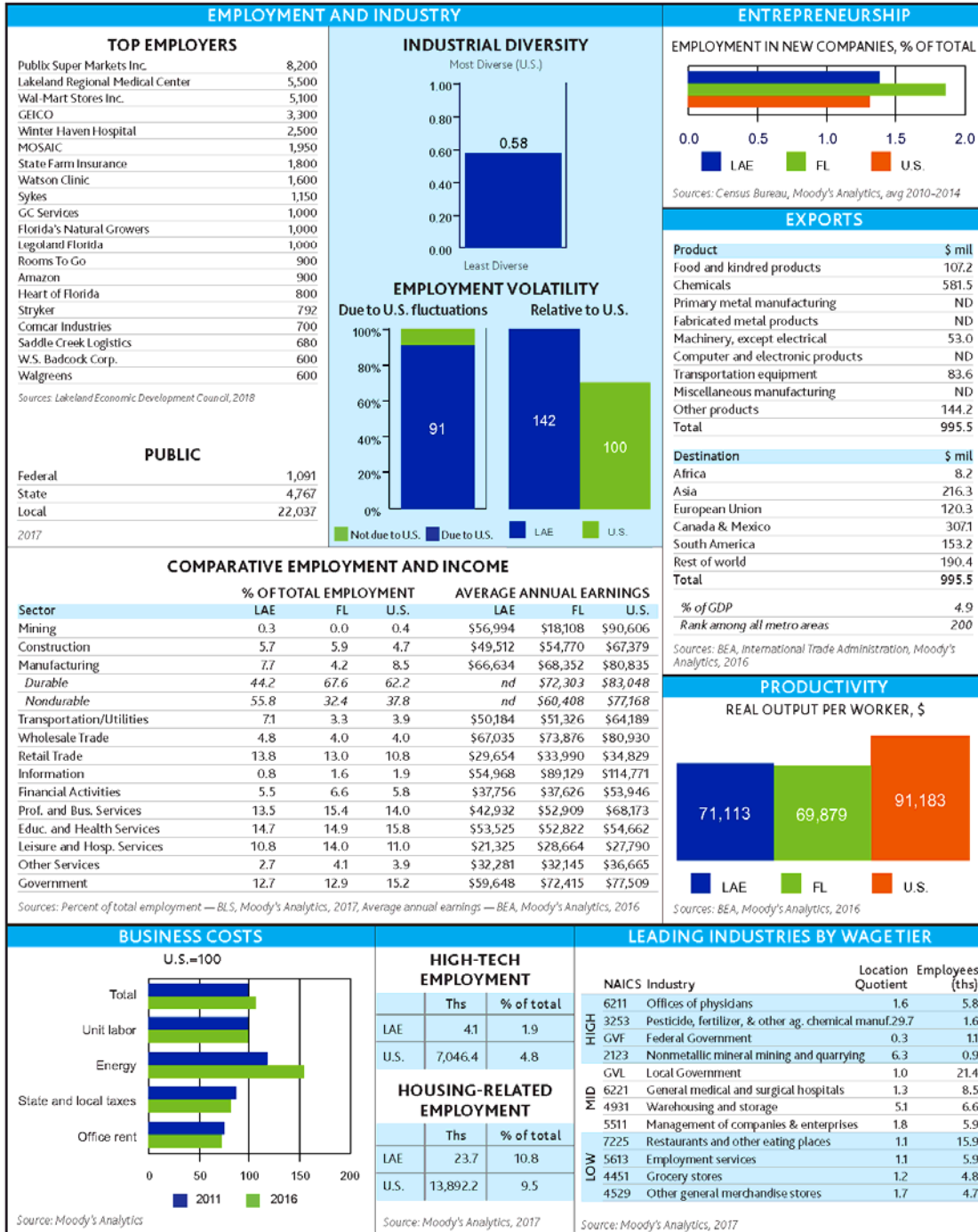
**Superior demographics and outside gains in population-dependent industries, along with support from logistics and tourism, will safeguard Lakeland-Winter Haven's lead over the U.S. this year and next. Job growth will slow in 2019 as the expansion matures and worker shortages grow more pronounced. Low industrial diversity and a dependence on low-wage jobs will keep LAE one step behind Florida.**

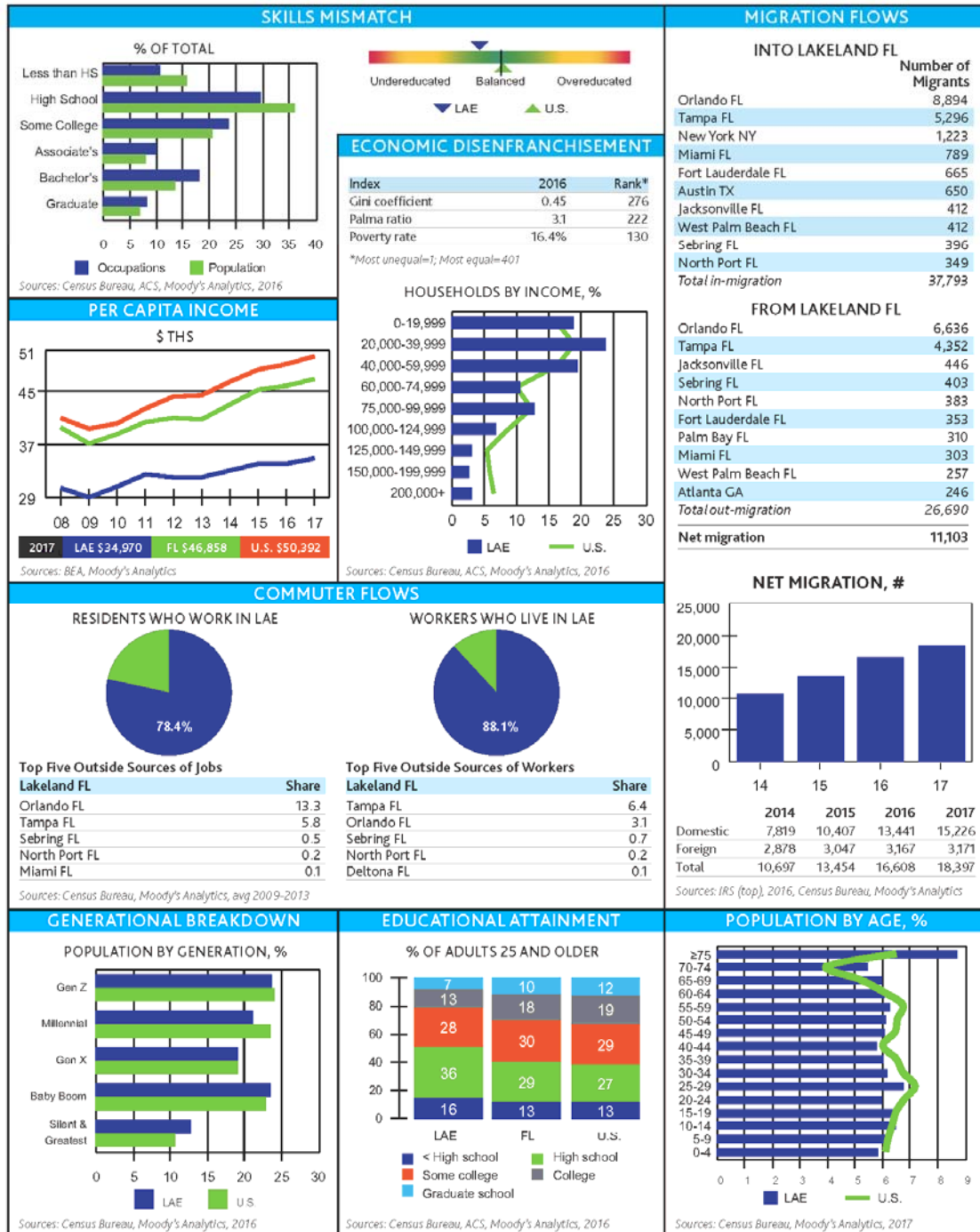
*Brendan Meighan August 2018* *1-866-275-3266 help@economy.com*

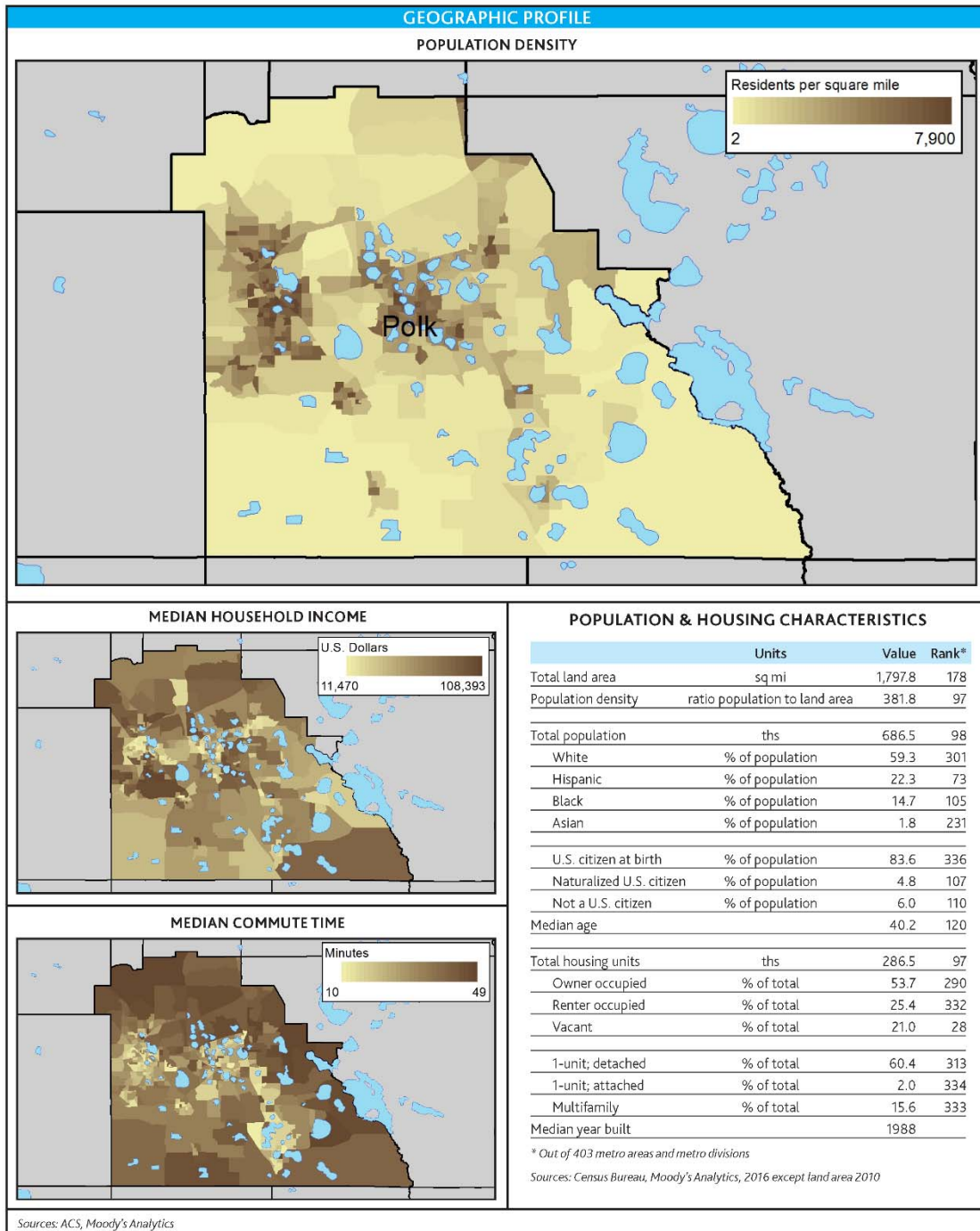
2012	2013	2014	2015	2016	2017	INDICATORS	2018	2019	2020	2021	2022	2023
18.7	19.1	19.1	20.0	20.5	20.9	Gross metro product (C09\$ bil)	21.5	22.4	22.9	23.6	24.5	25.3
-0.7	2.3	-0.1	4.6	2.6	1.8	% change	3.0	4.2	2.2	3.1	3.8	3.3
192.5	197.2	201.5	208.1	215.5	220.3	Total employment (ths)	225.8	229.6	230.7	229.6	231.2	233.0
1.4	2.4	2.2	3.3	3.5	2.2	% change	2.5	1.7	0.5	-0.5	0.7	0.8
9.6	8.2	7.2	6.3	5.5	4.7	Unemployment rate (%)	4.3	3.7	3.8	4.8	5.2	5.2
-0.1	1.1	5.2	5.3	3.1	5.4	Personal income growth (%)	6.3	7.2	6.0	6.3	7.1	6.6
42.0	42.6	43.3	44.7	46.4	48.0	Median household income (\$ ths)	50.1	52.4	54.1	55.6	57.7	59.8
615.6	623.0	635.2	649.6	667.0	686.5	Population (ths)	704.5	718.9	733.4	747.9	762.4	777.1
0.9	1.2	2.0	2.3	2.7	2.9	% change	2.6	2.1	2.0	2.0	1.9	1.9
4.4	6.3	10.7	13.5	16.6	18.4	Net migration (ths)	16.9	13.4	13.4	13.5	13.7	13.8
1,382	1,994	2,547	3,003	3,424	4,542	Single-family permits (#)	5,480	6,340	6,390	6,596	6,721	6,681
140	40	12	36	1,143	62	Multifamily permits (#)	81	480	798	913	978	995
137.2	145.5	159.2	171.5	186.2	208.0	FHFA house price (1995Q1=100)	220.7	225.4	229.9	233.7	236.8	241.5











# Market Area Analysis

## Area Description & Boundaries

The subject property is situated in the Polk City area of Polk County. This is a small city located in the north portion of the county and north of Interstate 4. The general area is comprised of a small concentration of commercial properties near the intersection of CR 559 and SR 33 (Commonwealth Avenue), which consists of the downtown area of Polk City. Residential properties are located on the secondary roadways. The immediate neighborhood is southeast of the downtown area and is premoninately residential in nature. The area is bound by State Road 33 to the north and west, Berkley Road (CR 655) to the east and Interstate 4 to the south. Overall this is considered to be a typical small community with easy access to Interstate 4.

## Area & Property Use Characteristics

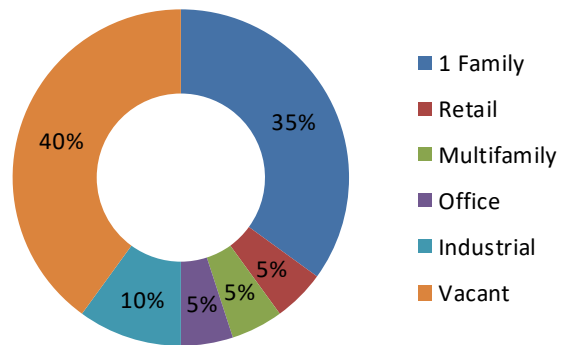
Location	<input type="checkbox"/> Urban	<input checked="" type="checkbox"/> Suburban	<input type="checkbox"/> Rural	Population Trend	<input type="checkbox"/> Up	<input checked="" type="checkbox"/> Stbl	<input type="checkbox"/> Dn
Built Up	<input type="checkbox"/> Over 75%	<input checked="" type="checkbox"/> 25% to 75%	<input type="checkbox"/> Under 25%	Employment Trend	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Built Up <input type="checkbox"/> Fully Dev.	<input type="checkbox"/> Rapid	<input checked="" type="checkbox"/> Steady	<input type="checkbox"/> Slow	Personal Income Level	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Property Values	<input type="checkbox"/> Increasing	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Declining	Retail Sales	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Demand/Supply	<input type="checkbox"/> Shortage	<input checked="" type="checkbox"/> In Balance	<input type="checkbox"/> Over Supply	New Construction	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Vacancy Trend	<input type="checkbox"/> Increasing	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Declining	Vacancy Trend	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Change in Economic Base	<input type="checkbox"/> Likely	<input checked="" type="checkbox"/> Unlikely	<input type="checkbox"/> Taking Place	Rental Demand	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

## Land Use Trends

Present Land Use	Supply/Demand			Vacancy
	Under	In Bal.	Over	
35% 1 Family	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10%
5% Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10%
5% Multifamily	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10%
5% Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10%
10% Industrial	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10%
40% Vacant	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
100%				

Change in Land Use	Likely	<input type="checkbox"/>
	Not Likely	<input checked="" type="checkbox"/>
	Taking Place	<input type="checkbox"/>

## Land Use



The subject is located in Mount Olive Estates/Mount Olive Heights which is an established residential subdivision off of Mount Olive Road on the west side of Mud Lake consisting of both conventional and manufactured single family dwellings, southwest of the city limits of Polk City.

## Adjacent Property Use

Adjacent property uses include a water treatment plant to the north and residential homes in all other directions.

## **OVERVIEW OF RESIDENTIAL HOUSING MARKET**

Since the subject property is a residential project, it is important to investigate the residential housing market for current and historical trends. The Central Florida housing market has gone through drastic changes in the market over the past few years. Prior to 2005, the County market had been growing at relatively consistent rates since the mid 1990's. Beginning in the first quarter of 2005, sales of homes began a drastic increase with record quantities of homes sold. There was a small correction in January of 2006, although the number of closings continued to increase through the fourth quarter of 2006. The residential market peaked during the end of 2006 and beginning of 2007. From this point, the market began a decline that would become one of the worst housing market declines in history.

However, over the past few years the residential market has improved significantly with new residential construction on the rise with substantial activity in the north Haines City/Davenport area. Mike Hickman of Hickman Homes in Lakeland, Florida was quoted in a recent Lakeland Ledger article as saying that the increase in home building activity is a result of a "perfect storm" of high demand, low interest rates and relatively low home prices when compared to the Tampa and Orlando markets. Also discussed in the article is Polk County's prime location in the center of the Interstate 4 corridor which means that Polk will see housing demand beyond local employment growth due to an increasing spillover effect from the Orlando and Tampa MSA's. One can live in Polk County and work in either Tampa or Orlando with a reasonable commute. The north Haines City/Davenport market area is within close proximity to Interstate 4 making it a desirable area to reside, particularly for those who work locally or in the Kissimmee/Orlando areas.

### **Discussion**

Given the data reported above, as well as discussions with experts in this field, we believe that the housing market is in a growth phase with increasing demand and increasing supply. The outlook for the foreseeable future is positive.

## **Market Values**

The S&P/Case-Shiller Home Price Indices began as a research project in the 1980's when Karl E. Case and Robert J. Shiller began to construct a methodology to measure housing price movement. They developed the repeat sales pricing technique, still considered the most accurate way to measure this asset class. The methodology measures the movement in price of single-family homes in certain regions. This is done by collecting data on sale prices of specific single-family homes in the region. Each sale price is considered a data point. When a specific home is resold, months or years later, the new sale price is matched to the home's first sale price. These two data points are called a "sale pair." The difference in the sale pair is measured and recorded. All the sales pairs in a region are then aggregated into one index. Sales pairs are carefully screened for any data points that would distort the index. These factors include foreclosures, non-arm's length transactions (sales between family members) and suspected data errors where the order of magnitude of the change is substantially different from other sales pairs in the region.

The table on the following page displays the monthly index over the past several years. Market conditions adjustments for each comparable sale can be extracted from this data by calculating the percentage change of the index from the date of sale to today. For the purposes of this assignment, the Tampa, Florida Market Index has been utilized. This information is shown on the following page.

## Standard & Poor's/Case-Shiller Home Price Index

Tampa, Florida Market (Updated 2/26/19)

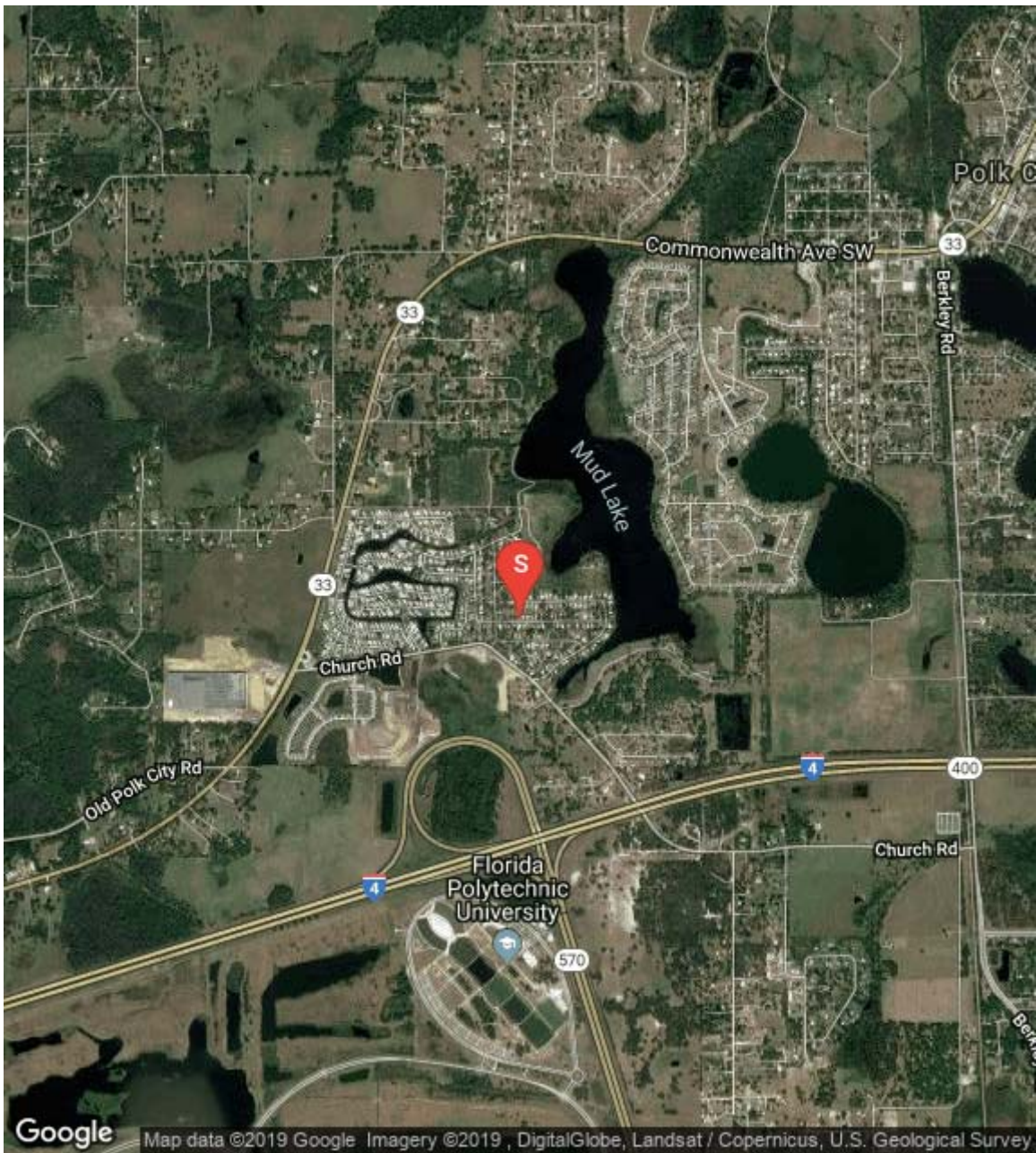
	LOW TIER (Under \$188,965)		MIDDLE TIER (\$188,965 - \$278,005)		HIGH TIER (Over \$278,005)		AGGREGATE (Overall Market)	
	Tampa Index	% Change from current month	Tampa Index	% Change from current month	Tampa Index	% Change from current month	Tampa Index	% Change from current month
January 2016	190.97	43.4%	176.22	24.9%	174.89	15.7%	176.83	20.9%
February 2016	189.74	44.3%	177.63	23.9%	175.65	15.2%	177.88	20.2%
March 2016	191.18	43.2%	179.57	22.5%	177.12	14.2%	179.49	19.1%
April 2016	192.83	42.0%	180.60	21.8%	178.56	13.3%	180.86	18.2%
May 2016	195.62	40.0%	181.72	21.1%	180.09	12.3%	182.27	17.3%
June 2016	199.34	37.4%	183.22	20.1%	180.60	12.0%	183.00	16.9%
July 2016	203.64	34.5%	184.22	19.4%	181.59	11.4%	184.03	16.2%
August 2016	210.42	30.1%	186.17	18.2%	182.10	11.1%	185.01	15.6%
September 2016	213.01	28.6%	186.78	17.8%	182.50	10.8%	185.90	15.0%
October 2016	213.45	28.3%	189.01	16.4%	183.75	10.1%	187.62	14.0%
November 2016	213.58	28.2%	190.49	15.5%	184.75	9.5%	189.09	13.1%
December 2016	212.47	28.9%	192.56	14.3%	186.76	8.3%	191.23	11.8%
January 2017	213.26	28.4%	192.88	14.1%	186.42	8.5%	191.29	11.8%
February 2017	213.88	28.0%	192.92	14.1%	185.91	8.8%	191.12	11.9%
March 2017	216.07	26.7%	193.10	14.0%	186.65	8.4%	191.54	11.6%
April 2017	223.62	22.5%	195.47	12.6%	187.53	7.9%	192.95	10.8%
May 2017	228.87	19.6%	198.13	11.1%	189.42	6.8%	195.10	9.6%
June 2017	234.11	17.0%	199.21	10.5%	189.83	6.6%	195.73	9.3%
July 2017	237.15	15.5%	201.11	9.4%	191.06	5.9%	196.97	8.6%
August 2017	240.73	13.8%	202.48	8.7%	191.16	5.8%	197.58	8.2%
September 2017	243.12	12.6%	204.10	7.8%	192.03	5.3%	199.27	7.3%
October 2017	244.20	12.1%	204.54	7.6%	192.35	5.2%	200.41	6.7%
November 2017	244.84	11.8%	206.55	6.5%	193.76	4.4%	202.46	5.6%
December 2017	245.32	11.6%	206.55	6.5%	194.24	4.1%	203.10	5.3%
January 2018	245.55	11.5%	208.20	5.7%	194.95	3.8%	204.00	4.8%
February 2018	247.03	10.9%	209.75	4.9%	195.25	3.6%	204.68	4.5%
March 2018	249.87	9.6%	211.38	4.1%	196.30	3.1%	205.89	3.9%
April 2018	251.91	8.7%	213.38	3.1%	197.30	2.5%	206.83	3.4%
May 2018	256.03	7.0%	214.70	2.5%	198.22	2.1%	207.88	2.9%
June 2018	261.89	4.6%	216.12	1.8%	199.54	1.4%	209.14	2.3%
July 2018	266.02	2.9%	217.58	1.1%	200.84	0.7%	210.38	1.6%
August 2018	268.40	2.0%	219.45	0.3%	201.74	0.3%	211.47	1.1%
September 2018	268.00	2.2%	220.14	0.0%	202.52	-0.1%	212.63	0.6%
October 2018	270.00	1.4%	219.63	0.2%	202.50	-0.1%	213.18	0.3%
November 2018	271.65	0.8%	220.04	0.0%	202.74	-0.2%	213.96	-0.1%
December 2018	273.84	0.0%	220.05	0.0%	202.29	0.0%	213.85	0.0%

### Discussion

While the Case-Shiller index encompasses the entire Tampa market, it is a good indicator of the status and trends in the regional area that includes the subject property. As noted in the data shown above, the values for the overall market (including all three tiers) are showing an increasing trend with an annual increase from approximately 5%.



## Location Map





## Property Description

The subject property consists of a 0.66 acre parcel located on the north side of Jacob Avenue in an established residential subdivision known as Mount Olive Estates/Mount Olive Heights off of Mount Olive Road, southwest of the city limits of Polk City. The site is currently improved with old tennis courts which were part of the former homeowners' association common elements which are in a state of disrepair.

### General Site Information

Address	Arneson Polk City Property, XXX Jacob Avenue, Polk County, FL, 33868
Current Owner	According to the Polk County Property Assessor's Office, the current owner of record is Gregory & Tyler Arneson.
Assessor's Parcel Number	25-27-06-298350-005293

### Physical Characteristics of the Site

General Location	The subject property is located on the north side of Jacob Avenue in an established residential subdivision known as Mount Olive Estates/Mount Olive Heights off of Mount Olive Road, southwest of the city limits of Polk City.	
Frontage/Access	The subject property has average access with frontage as follows: <ul style="list-style-type: none"> <li>Jacob Avenue: 215 feet</li> </ul> The site has an average depth of 134 feet. It is not a corner lot.	
Site Size	<i>Total:</i> 0.66 acres; 28,768 square feet <i>Usable:</i> 0.66 acres; 28,768 square feet The site is considered to be all usable.	
Shape of Tract	The site is roughly rectangular.	
Topography	The subject has level topography at grade and no areas of wetlands.	
Easements	There are no known adverse encumbrances or easements. Please reference Limiting Conditions and Assumptions.	
Utilities to Site	Water	Public water
	Sewer	Public sewer
	Electric	The site is served by public electricity.
	Natural Gas	None
	Adequacy	The subject's utilities are typical and adequate for the market area.
Curbs and Gutters	None	
Sidewalks	None	
Flood Designation	The subject is located in an area mapped by the Federal Emergency Management Agency (FEMA). The subject is located in FEMA flood zone X, which is not classified as a flood hazard area.	
	FEMA Map Number: 12105C0190G FEMA Map Date: December 22, 2016	
	The subject is outside the 500 year flood plain. The appraiser is not an expert in this matter and is reporting data from FEMA maps.	

Wetlands/Watershed	No wetlands were observed during our site inspection, which was verified with published data sources.
Soil Conditions	The soil conditions observed at the subject appear to be typical of the region and adequate to support development.

**Economic Factors Affecting the Site**

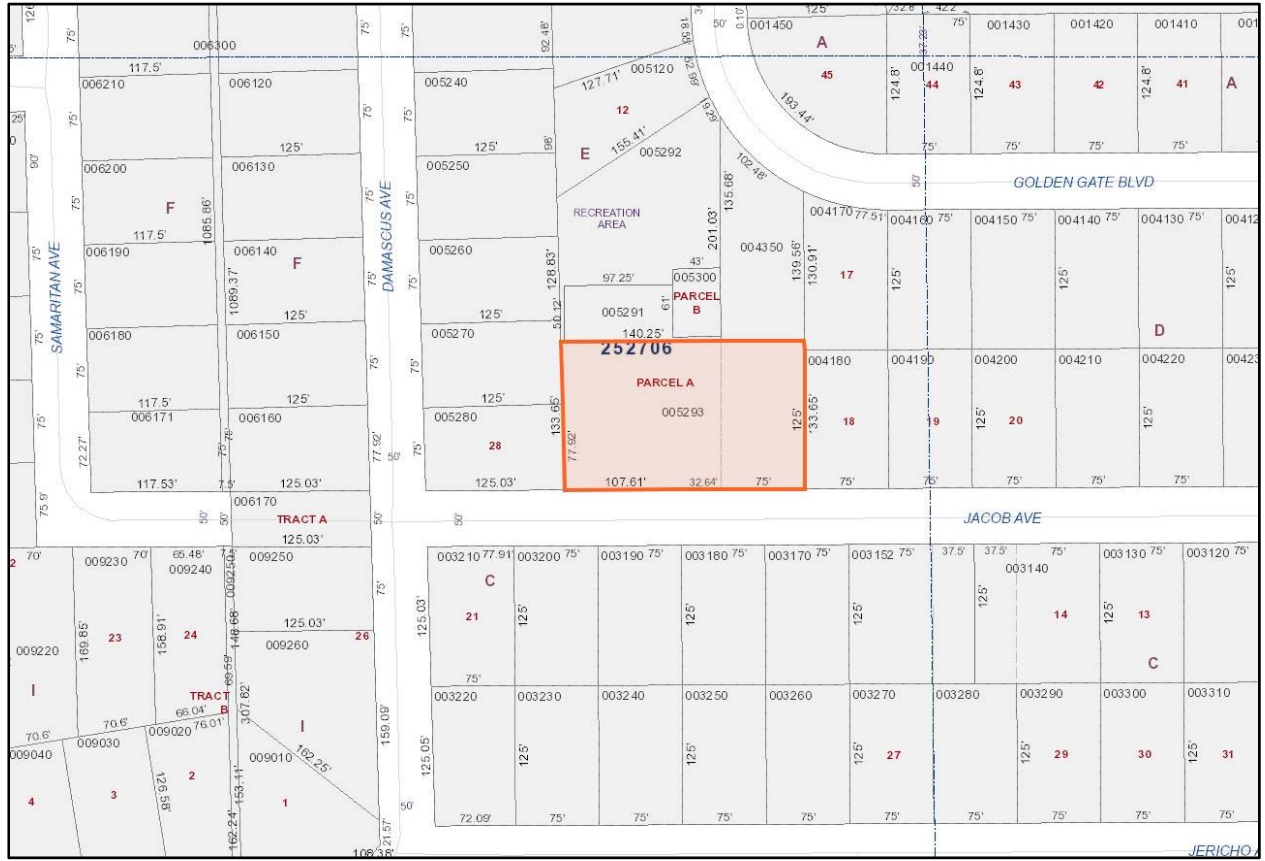
Census Tract	116.05
Zoning/Land Use	The property has a Zoning/Land Use designation of RL-1, Residential Low - 1 by Polk County.

**Overall Site Analysis** The subject property is located on the north side of Jacob Avenue in an established residential subdivision known as Mount Olive Estates off of Mount Olive Road, southwest of the city limits of Polk City. There is a small city water treatment facility located behind the subject site which is not considered to be adverse. The site is currently improved with old tennis courts which were part of the former homeowners' association common elements. The courts have been neglected for some time and are in a state of disrepair.

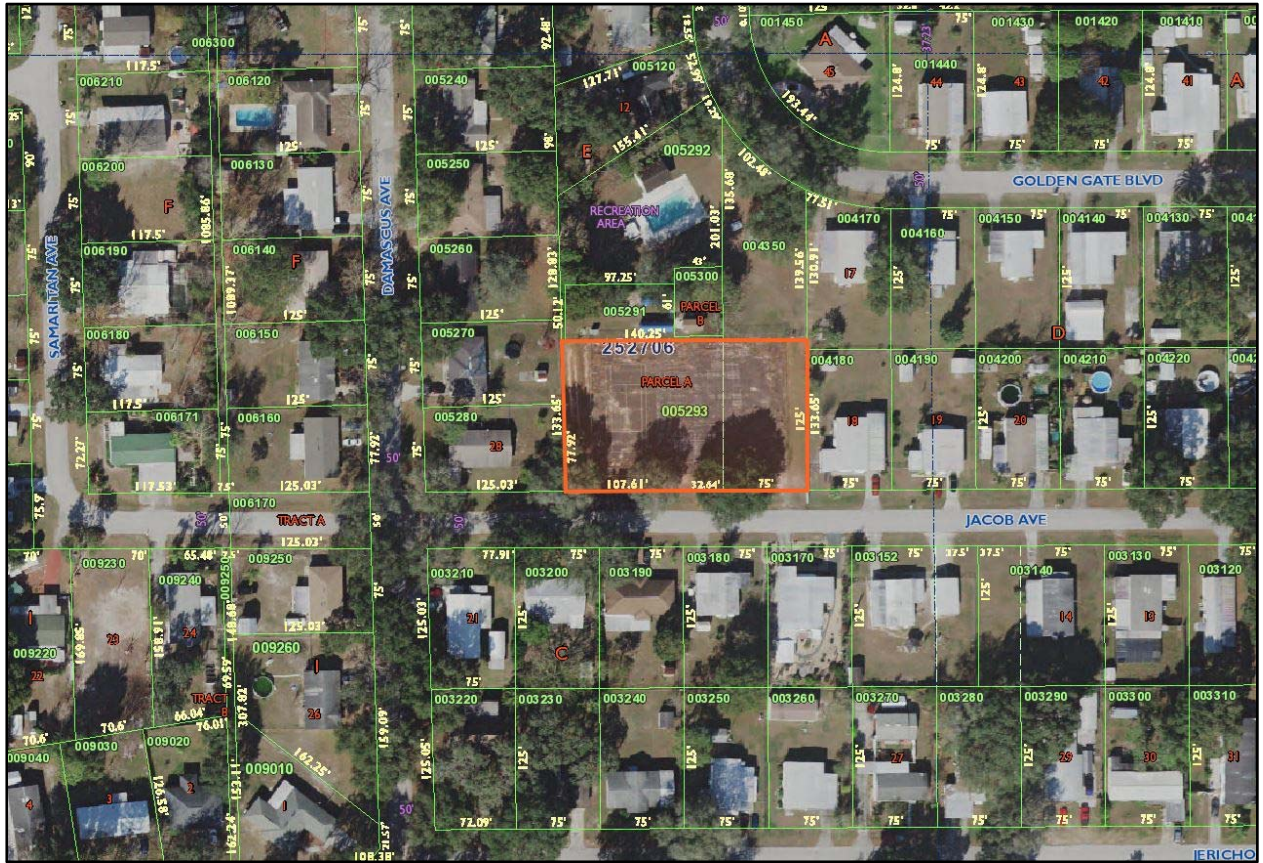
The subject property is part of a PUD (Planned Unit Development) that was approved in 1973. The parcel was designated for recreational purposes for a voluntary HOA that was recently dissolved. The underlying Land Use Designation is RL-1 which allows for residential use with a minimum lot size of 40,000 square feet. A conversation with Nick Hayes of the Polk County Planning Department revealed that for the parcel to be utilized for residential purposes, a PUD modification would be necessary in order to remove the recreational component and to address the minimum lot size requirement not being met which would require approval by the Polk County Planning Commission. These factors have been taken into consideration.

As will be discussed later in this report, the highest and best use of the subject is considered to be for single family residential use which would require demolition and removal of the tennis courts. Based on information obtained from Marshall Valuation Service and local contractors, the estimated cost of said demolition/removal is \$3,000 which will be deducted from the Sales Comparison Approach conclusion for a final As Is value. Full utilities are available to the site.

# Plat Map



# Aerial Map





**Flood Map**



**Subject Photographs**



**Typical Property View**



**Typical Property View**





**Typical Property View**



**Typical Property View**





**Jacob Avenue – Facing East**



**Jacob Avenue – Facing West**



## Assessment and Taxes

The County Property Appraiser assesses all property within the county. The typical taxing jurisdictions include the county, city, and school district within which a property is located. The total ad valorem tax burden for real estate is the sum of the assessments from the various taxing authorities. The cited tax amount is entitled to a 4% reduction if paid in November; the discount then reduces 1% per month until March when the total tax becomes due and payable.

The appraised property is located in Polk County, which has a 2018 tax rate of \$14.5758 per \$1,000 of assessed value. The assessment information for the subject property is outlined as follows:

Real Estate Assessment and Taxes								
Tax ID	Land	Improvements	Other	Total	Taxable Value	Tax Rate	Special	Taxes
				Assessment			Assessment	
25-27-06-298350-005293	\$0	\$0	\$0	\$0	\$0	\$14.5758	\$0.00	\$0.00
<b>Totals</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0.00</b>	<b>\$0.00</b>

### Comments

According to the Polk County Tax Collector's website, the subject property was exempt from property taxes in 2018 as it was previously owned by a non-profit organization.

## Zoning/Land Use

ZONING/LAND USE	
Polk County	
RL-1, Residential Low - 1	
<b>Purpose of the District:</b>	The purpose of the RL-1 district is to provide areas for the low density residential needs of residents in urban areas who desire areas with larger sized lots, a minimum of 40,000 square feet.
<b>Allowable Uses:</b>	Group Living Facility, Family Care Home, Single-family Detached Home & Subdivision, Animal Grazing, Family Daycare, Farming General, Recreation, Low Intensity, Utilities, Class I
<b>Conditional Uses:</b>	Duplex, Two-family Attached, Family Farm, Fly-in Community, Group Living Facility Congregate, Mobile Home Park & Subdivision, Mobile Homes - Individual, Multi-Family, Residential Infill Development, Short Term Rental Unit, Planned Development, Residentially Based Mixed Development, Agricultural Support - Offsite, Animal Farm - Small & Intensive, Aquiculture, Bed and Breakfast, Childcare Center, Community Center, Cultural Facility, Emergency Shelter, Government Facility, Helistops, Livestock Sale - Auction, Mining - Non-Phosphate, Nurseries and Greenhouses, Recreation - Active & High Intensity, Religious Institution, School - Electuary, Middle, & High, Riding Academies, Utilities Class II & III
Densities	
<b>Residential Density (du/ac)</b>	Maximum - 1 Minimum - 1
<b>Min. Residential Lot Size</b>	40000
<b>Non-Residential Density</b>	Max Impervious Ratio - 65% Max Floor Area Ratio - 25%
Road Setbacks (Right-of-Way / Center Line)	
<b>Limited Access</b>	100/NA
<b>Principal Arterial</b>	65/125
<b>Minor Arterial</b>	50/90
<b>Urban Collector</b>	35/65
<b>Rural Major Collector</b>	35/65
<b>Rural Minor Collector</b>	35/65
<b>Local, 60' R/W or Greater</b>	15/45
<b>Local, 41' to 60' R/W</b>	15/40
<b>Local, 40' R/W</b>	15/35
Structure Setbacks (Principal / Accessory Structures)	
<b>Interior Rear</b>	15/10
<b>Maximum Structure Height</b>	50

## Highest and Best Use

The value of real property is, of course, directly related to the use to which it can be put. It follows that a particular parcel may have several different value levels under alternative uses. Accordingly, the property appraised herein is appraised under its Highest and Best Use. According to the Appraisal Institute, the Highest and Best Use must be (1) physically possible, (2) legally permissible, (3) financially feasible, and (4) the use producing the highest value maximally productive. Highest and Best Use may be defined as follows:

The reasonably probable and legal use of vacant land or an improved property, which is physically possible, appropriately supported, financially feasible, and that results in the highest value.

Highest and best use is shaped by competitive forces within the market where the property is located ...it is an economic study of market forces focused on the subject property.

Source: The Appraisal of Real Estate, Appraisal Institute, Chicago, Illinois, 13th edition, 2008 pp.277-287

Because the use of the land can be limited by the presence of improvements, highest and best use is determined separately for the land or site as though vacant and available to be put to its highest and best use, and for the property as improved.

The first determination reflects the fact that land value is derived from potential land use. The highest and best use of a property as improved refers to the optimal use that could be made of the property including all existing structures.

The determination of the highest and best use of land as though vacant is useful for land or site valuation; determining the highest and best use of an improved property provides a decision regarding continued use or demolition of the property.

In the analysis of Highest and Best Use, four major factors are taken into consideration. These are the Physically Possible, Legally Permissible, Financially Feasible and Maximally Productive uses.

1. **Legally Permissible:** The category of Legally Permissible uses includes an analysis of public development regulations, including current and possible future changes in zoning regulations and procedures, and private constraints including deed restrictions, leases, or any known encumbrances on title.
2. **Physically Possible:** The category of Physically Possible is an analysis of the subject's ability to support various improvement types. Included in this category is an analysis of the physical attributes of the land, access and transportation, infrastructure and available public services, environmental considerations, along with current and expected future neighborhood development trends.

3. **Financially Feasible:** Financial Feasibility is an analysis of the ability of the property to return the highest possible yield to the investment of land and improvements based on its income producing capability and the return requirements of investors in the market.
4. **Maximally Productive.** The "maximally productive" use is that physically possible and legally permissible use which creates the highest net return or yield to the subject site.

**Highest and Best Use as Vacant**

<b>Legal Permissibility</b>	
Zoning/Land Use:	RL-1, Residential Low - 1 (Polk County)
Based on the allowable and conditional uses, what are the most probable uses of the property?	Single family residential with modification of existing PUD (Planned Unit Development) to remove recreational component.
<b>Physical Possibility</b>	
Size (Acres / SF)	0.66 / 28,768
Shape	The site is roughly rectangular.
Access	Average
Topography	The subject has level topography at grade and no areas of wetlands.
Are there physical limitations that would restrict construction of the above uses on the property?	No, there are no physical limitations that restrict development on the subject site.
<b>Financial Feasibility</b>	
What is the health of the current market?	Stable
Is there reasonable demand for additional product in the marketplace?	Demand in the area is average overall.
Conclusion:	Building improvements are considered to be financially feasible at the present time.
<b>Maximum Productivity</b>	
What are the strengths of the subject property, as vacant?	Located in established residential area with average access to major roadways and support facilities.
What are the weaknesses of the subject property, as vacant?	Existing PUD would require modification and old tennis court improvements would need to be removed for residential use
Conclusion:	Based on the legal and physical characteristics of the subject property, combined with the financial feasibility of the property in the marketplace, and considering the property's strengths and weaknesses, the maximally productive use of the subject is residential use.
<b>Highest and Best Use as Vacant Conclusion</b>	Residential use

## Valuation Methodology

Three basic approaches may be used to arrive at an estimate of market value. They are:

1. The Cost Approach
2. The Income Approach
3. The Sales Comparison Approach

### Cost Approach

The *Cost Approach* is based on the principle of substitution, which states that no rational person would pay more for a property than the amount for which he can obtain, by purchase of a site and construction of improvements without undue delay, a property of equal desirability and utility. The basic steps of the Cost Approach are to estimate land value as if vacant, to estimate the replacement or reproduction cost new of the basic improvements and minor structures (excluding any that were included as part of the land value), and then to estimate, in dollar amounts, the accrued depreciation caused by the physical deterioration, functional deficiencies, super adequacies, or any adverse economic influences. The next step is to deduct the accrued depreciation from the improvement's estimated replacement or reproduction cost new to arrive at a present depreciated cost estimate. Then, by adding the land value estimate, the result is an indicated value for the property by the Cost Approach.

The Cost Approach is summarized as follows:

$$\begin{array}{r} \text{Cost New} \\ - \text{Depreciation} \\ + \text{Land Value} \\ \hline = \text{Value} \end{array}$$

### Sales Comparison Approach

The Sales Comparison Approach is based on the proposition that an informed purchaser would pay no more for a property than the cost of acquiring an equally desirable substitute property with the same or similar utility. This approach is applicable when an active market provides sufficient quantities of reliable data, which can be verified from authoritative sources. The Sales Comparison Approach compares sales of similar properties with the subject property. Each comparable sale is adjusted for its inferior or superior characteristics. The values derived from the adjusted comparable sales form a range of value for the subject. By process of correlation and analysis, a final indicated value is derived.

### Income Approach

The Income Approach concerns the present value of any future benefits of property ownership. Future benefits are generally indicated by the amount of net income the property will produce during its remaining useful life. After comparison of interest yields and characteristics of risk for investments of similar types and classes of property, this net income is then capitalized into an estimate of value. The value indicated by the Income Approach is usually the most indicative value for properties, which are generally held for income production, or investment type properties in general.

### **Final Reconciliation**

The appraisal process concludes with the Final Reconciliation of the values derived from the approaches applied for a single estimate of market value. Different properties require different means of analysis and lend themselves to one approach over the others.

### ***Analyses Applied***

A **cost analysis** was considered and was not developed because the subject consists of vacant land and the cost approach is not applicable.

A **sales comparison analysis** was considered and was developed because there is adequate data to develop a value opinion and this approach reflects market behavior for this property type.

An **income analysis** was considered and was not developed because the subject consists of vacant land and the income approach is not applicable.

The subject property consists of a 0.66 acre parcel located on the north side of Jacob Avenue in an established residential subdivision known as Mount Olive Estates/Mount Olive Heights off of Mount Olive Road, southwest of the city limits of Polk City. The site is currently improved with old tennis courts which were part of the former homeowners' association common elements which are in a state of disrepair. In the appraisal of vacant land, the Sales Comparison Approach is most commonly the only approach applied. The Cost Approach is not applicable and generally income and expense information for vacant land is not available. Therefore, the appraiser has relied solely on the Sales Comparison Approach for the valuation of the subject land. The estimated cost of demolition/removal of the old tennis court improvements on the subject site will be deducted for a final As Is value. This appraisal assignment was engaged by the prospective buyer of the subject and cannot be utilized in a federally related mortgage lending transaction.

## Sales Comparison Approach – Land Valuation

The Sales Comparison Approach is based on the premise that a buyer would pay no more for a specific property than the cost of obtaining a property with the same quality, utility, and perceived benefits of ownership. It is based on the principles of supply and demand, balance, substitution and externalities. The following steps describe the applied process of the Sales Comparison Approach.

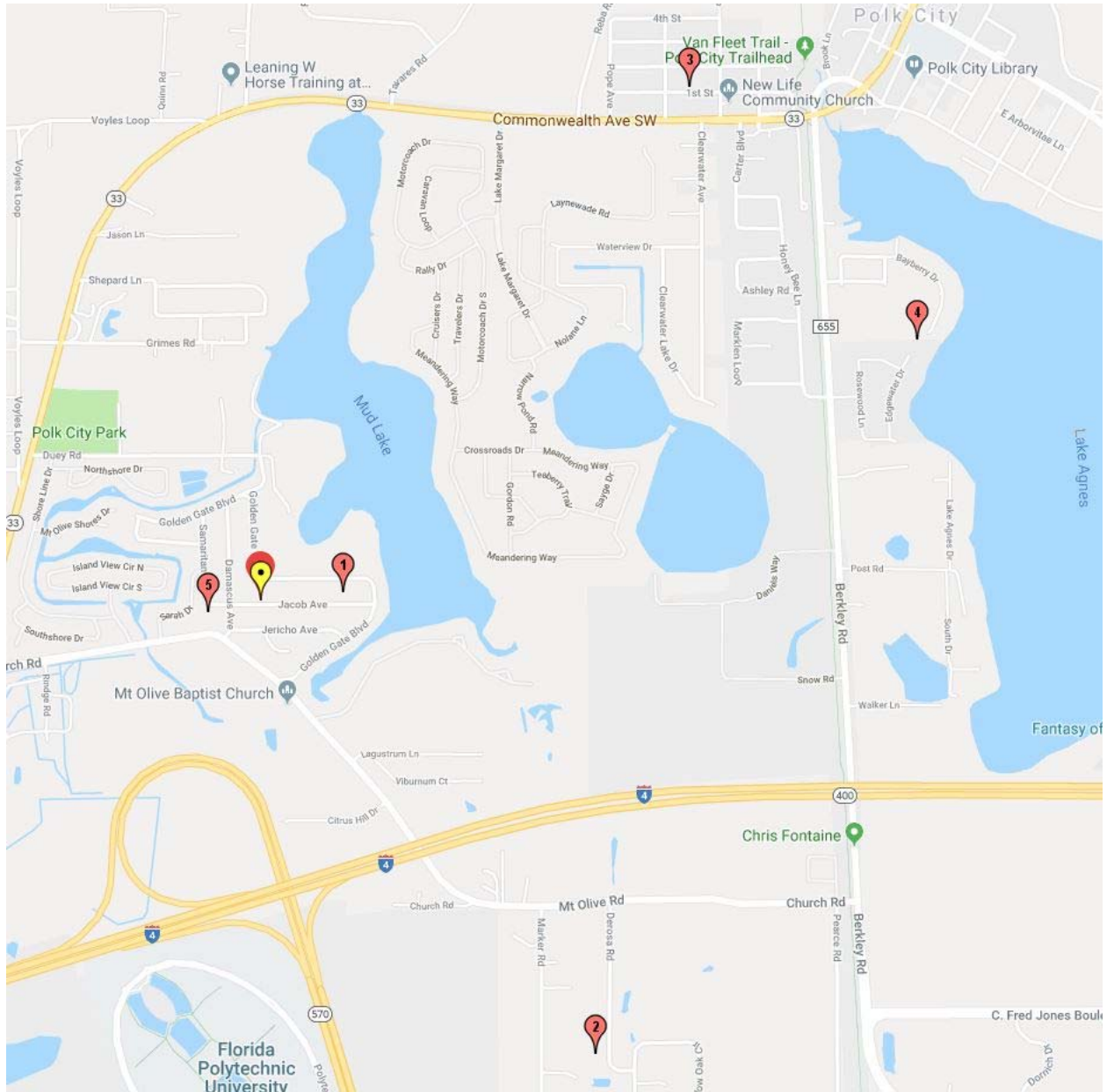
- The market in which the subject property competes is investigated; comparable sales, contracts for sale and current offerings are reviewed.
- The most pertinent data is further analyzed and the quality of the transaction is determined.
- The most meaningful unit of value for the subject property is determined.
- Each comparable sale is analyzed and where appropriate, adjusted to equate with the subject property.
- The value indication of each comparable sale is analyzed and the data reconciled for a final indication of value via the Sales Comparison Approach.

### *Land Comparables*

We have researched five comparables for this analysis; these are documented on the following pages followed by a location map and analysis grid. All sales have been researched through numerous sources, inspected and verified by a party to the transaction.

Comp	Address	Date	Price	Acres	Land SF	Price Per Acre	Price Per Land SF
<b>Subject</b>	XXX Jacob Ave	3/20/2019		0.66	28,768		
<b>1</b>	5516 Jacob Ave	4/13/2018	\$23,000	0.22	9,375	\$106,867	\$2.45
<b>2</b>	1889 Derosa Road	1/25/2018	\$30,000	0.68	29,700	\$44,000	\$1.01
<b>3</b>	XXX 1st Street	12/20/2017	\$32,000	0.43	18,750	\$74,343	\$1.71
<b>4</b>	101 Bayberry Drive	1/31/2017	\$40,000	0.44	19,166	\$90,911	\$2.09
<b>5</b>	5307 Jacob Ave	10/17/2016	\$14,000	0.26	11,326	\$53,844	\$1.24

# Comparables Map





## Land Sale 1

### Fender Parcel

#### Location Data

*Location:* 5516 Jacob Ave, Polk City, FL  
*County:* Polk  
*Parcel ID#:* 25-27-06-298340-004300

#### Physical Data

*Type:* Land - Residential (Single-Family)  
*Frontage:* 75' on Jacob Avenue  
*Land Area (Acres):* 0.2  
*Land Area (SF):* 9,375  
*Developable Units:* 1  
*Land Use:* RL-1  
*Utilities:* W,S,T, E  
*Current Use:* Vacant Land  
*Intended Use:* Single family residential



#### Sale Data

*Sale Status:* Closed Sale  
*Sales Date:* April 13, 2018  
*Sales Price:* \$23,000  
*Expenditures After Sale:* \$0  
*Grantor:* Helena L. Herring  
*Grantee:* Patrick A. & Melissa A. Fender  
*Deed Type:* Warranty Deed  
*Document #:* 10459/1424  
*Financing:* Cash to Seller  
*Condition of Sale:* Arm's Length  
*Rights Conveyed:* Fee Simple  
*5-Year Sales History:* Sold in April 2013 for \$10,000

#### Analysis

*Sales Price/Acre:* \$106,867  
*Sales Price/SF:* \$2.45  
*Confirmation Source:* Public Records, MLS, Kim Jones (Listing Agent)  
*Confirmed By:* KLW  
*Confirmation Date:* March 21, 2019

#### Comments

This comparable consists of a 0.22 acre residential parcel located on the north side of Jacob Avenue in Mount Olive Heights in Polk City off of Mount Olive Road. There was previously a manufactured home on the property that was removed prior to the sale, however there was a 20' x 24' steel/metal garage/workshop building built in 1998 and driveway that were given contributory value by the buyer although there was no quantifiable allocation. A new manufactured home was placed on the site subsequent to the sale.

## Land Sale 2

### Montell Parcel

#### Location Data

**Location:** 1889 Derosa Road,  
 Polk City, FL  
**County:** Polk  
**Parcel ID#:** 24-27-08-298375-  
 000160

#### Physical Data

**Type:** Land - Residential  
 (Single-Family)  
**Frontage:** 110' on Derosa Road  
**Land Area (Acres):** 0.7  
**Land Area (SF):** 29,700  
**Developable Units:** 1  
**Land Use:** RL-2  
**Utilities:** W,T, E  
**Current Use:** Vacant Land  
**Intended Use:** Single family  
 residential



#### Sale Data

**Sale Status:** Closed Sale  
**Sales Date:** January 25, 2018  
**Sales Price:** \$30,000  
**Expenditures After Sale:** \$0  
**Grantor:** Chau Duryee  
**Grantee:** Raymond Frank  
 Montell  
**Deed Type:** Warranty Deed  
**Document #:** 10392/258  
**Financing:** Cash to Seller  
**Condition of Sale:** Arm's Length  
**Rights Conveyed:** Fee Simple  
**5-Year Sales History:** None in past five years

#### Analysis

**Sales Price/Acre:** \$44,000  
**Sales Price/SF:** \$1.01  
**Confirmation Source:** Public Records, Deed  
**Confirmed By:** KLW  
**Confirmation Date:** March 21, 2019

#### Comments

This is the sale of a 0.68 acre residential parcel located on the west side of Derosa Road in the Meadow Oak Acres subdivision in Polk City off of Mount Olive Road. A new manufactured home was placed on the property subsequent to the sale.

## Land Sale 3

### Nieves-Trinidad Parcel

#### Location Data

**Location:** XXX 1st Street, Polk City, FL  
**County:** Polk  
**Parcel ID#:** 25-26-32-296000-003190

#### Physical Data

**Type:** Land - Residential (Single-Family)  
**Frontage:** 150' on 1st Street  
**Land Area (Acres):** 0.4  
**Land Area (SF):** 18,750  
**Developable Units:** 1  
**Land Use:** R-4  
**Utilities:** W,S,T, E  
**Current Use:** Vacant Land  
**Intended Use:** Single family residential



#### Sale Data

**Sale Status:** Closed Sale  
**Sales Date:** December 20, 2017  
**Sales Price:** \$32,000  
**Expenditures After Sale:** \$0  
**Grantor:** Timothy and Ivonne Hart  
**Grantee:** Rafael de Jesus Nieves & Nancy Acvedo Trinidad  
**Deed Type:** Warranty Deed  
**Document #:** 10350/1285  
**Financing:** Cash to Seller  
**Condition of Sale:** Arm's Length  
**Rights Conveyed:** Fee Simple  
**5-Year Sales History:** None in past five years

#### Analysis

**Sales Price/Acre:** \$74,343  
**Sales Price/SF:** \$1.71  
**Confirmation Source:** Public Records, MLS, Kimberly Inks (Listing Agent)  
**Confirmed By:** KLW  
**Confirmation Date:** March 21, 2019

#### Comments

This is the sale of a 0.43 acre residential parcel located on the north side of 1st Street in Polk City, just north of Commonwealth Avenue. The property was purchased for possible improvement with a manufactured home.

**Land Sale 4**

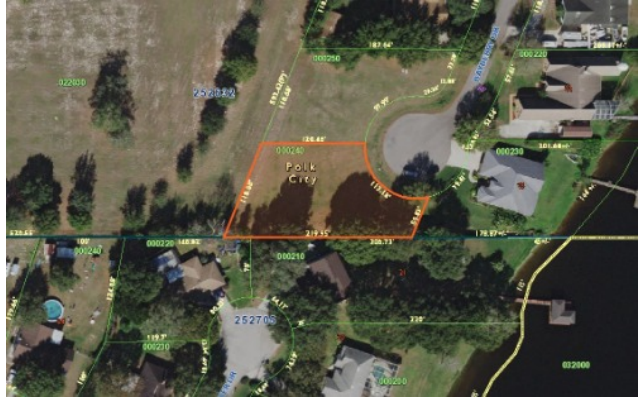
**Cerra Parcel**

**Location Data**

*Location:* 101 Bayberry Drive,  
Polk City, FL  
*County:* Polk  
*Parcel ID#:* 25-26-32-296016-  
000240

**Physical Data**

*Type:* Land - Residential  
(Single-Family)  
*Frontage:* 113' on Bayberry Drive  
*Land Area (Acres):* 0.4  
*Land Area (SF):* 19,166  
*Developable Units:* 1  
*Land Use:* R-1  
*Utilities:* W,T, E  
*Current Use:* Vacant Land  
*Intended Use:* Single family  
residential



**Sale Data**

*Sale Status:* Closed Sale  
*Sales Date:* January 31, 2017  
*Sales Price:* \$40,000  
*Expenditures After Sale:* \$0  
*Grantor:* Jose Lillo Pardo  
*Grantee:* Samuel W. Cerra, Jr. &  
Deborah L. Cerra  
*Deed Type:* Warranty Deed  
*Document #:* 10057/139  
*Financing:* Cash to Seller  
*Condition of Sale:* Arm's Length  
*Rights Conveyed:* Fee Simple  
*5-Year Sales History:* None in past five years

**Analysis**

*Sales Price/Acre:* \$90,911  
*Sales Price/SF:* \$2.09  
*Confirmation Source:* Public Records, MLS,  
Tammy Storie (Listing  
Agent)  
*Confirmed By:* KLW  
*Confirmation Date:* March 21, 2019

**Comments**

This is the sale of a 0.44 acre residential parcel located on the west side of Bayberry Drive in the Sandy Pointe subdivision in Polk City off of Berkley Road. The property was purchased for construction of a single family residence which was built in 2017.



## Land Sale 5

### Rojas Parcel

#### Location Data

*Location:* 5307 Jacob Ave, Polk City, FL  
*County:* Polk  
*Parcel ID#:* 25-27-06-298360-009230

#### Physical Data

*Type:* Land - Residential (Single-Family)  
*Frontage:* 70' on Jacob Avenue  
*Land Area (Acres):* 0.3  
*Land Area (SF):* 11,326  
*Developable Units:* 1  
*Land Use:* RL-1  
*Utilities:* W,S,T, E  
*Current Use:* Vacant Land  
*Intended Use:* Single family residential



#### Sale Data

*Sale Status:* Closed Sale  
*Sales Date:* October 17, 2016  
*Sales Price:* \$14,000  
*Expenditures After Sale:* \$0  
*Grantor:* Carrington Mortgage Services. LLC  
*Grantee:* Israel Rojas-Rodriguez & Ashley E, Rojas  
*Deed Type:* Special Warranty Deed  
*Document #:* 10459/1424  
*Financing:* Cash to Seller  
*Condition of Sale:* Arm's Length  
*Rights Conveyed:* Fee Simple  
*5-Year Sales History:* None in past five years

#### Analysis

*Sales Price/Acre:* \$53,844  
*Sales Price/SF:* \$1.24  
  
*Confirmation Source:* Public Records, MLS, Deed  
*Confirmed By:* KLW  
*Confirmation Date:* March 25, 2019

#### Comments

This is the sale of a 0.26 acre residential parcel located on the south side of Jacob Avenue in Mount Olive Heights in Polk City off of Mount Olive Road. There was previously a manufactured home on the property that was removed prior to the sale.

## Analysis Grid

The above sales have been analyzed and compared with the subject property. We have considered adjustments in the areas of:

- Property Rights Sold
- Financing
- Conditions of Sale
- Market Trends
- Location
- Physical Characteristics

Below is a sales comparison grid displaying the subject property, the comparables and the adjustments applied.

Land Analysis Grid			Comp 1	Comp 2	Comp 3	Comp 4	Comp 5
Address	XXX Jacob Avenue		5516 Jacob Ave	1889 Derosa Road	XXX 1st Street	101 Bayberry Drive	5307 Jacob Ave
City	Polk City		Polk City	Polk City	Polk City	Polk City	Polk City
State	FL		FL	FL	FL	FL	FL
Date	3/20/2019		4/13/2018	1/25/2018	12/20/2017	1/31/2017	10/17/2016
Price			\$23,000	\$30,000	\$32,000	\$40,000	\$14,000
Land SF	28,768		9,375	29,700	18,750	19,166	11,326
Land SF Unit Price			\$2.45	\$1.01	\$1.71	\$2.09	\$1.24
<b>Transaction Adjustments</b>							
Property Rights	Fee Simple		Fee Simple 0.0%	Fee Simple 0.0%	Fee Simple 0.0%	Fee Simple 0.0%	Fee Simple 0.0%
Financing	Conventional		Cash to Seller 0.0%	Cash to Seller 0.0%	Cash to Seller 0.0%	Cash to Seller 0.0%	Cash to Seller 0.0%
Conditions of Sale	Arm's Length		Arm's Length 0.0%	Arm's Length 0.0%	Arm's Length 0.0%	Arm's Length 0.0%	Arm's Length 0.0%
<b>Expenditures</b>			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Adjusted Land SF Unit Price</b>			<b>\$2.45</b>	<b>\$1.01</b>	<b>\$1.71</b>	<b>\$2.09</b>	<b>\$1.24</b>
Market Trends Through	3/20/2019	5.0%	4.7%	5.8%	6.3%	11.0%	12.5%
<b>Adjusted Land SF Unit Price</b>			<b>\$2.57</b>	<b>\$1.07</b>	<b>\$1.81</b>	<b>\$2.32</b>	<b>\$1.39</b>
Location	Jacob Avenue Polk City		Jacob Avenue Polk City	Derosa Road Polk City	1st Street Polk City	Bayberry Drive Polk City	Jacob Avenue Polk City
% Adjustment			0%	10%	0%	-25%	0%
\$ Adjustment			\$0.00	\$0.11	\$0.00	-\$0.58	\$0.00
Land SF	28,768		9,375	29,700	18,750	19,166	11,326
% Adjustment			-15%	0%	-10%	-10%	-15%
\$ Adjustment			-\$0.39	\$0.00	-\$0.18	-\$0.23	-\$0.21
Improvements	None		480 sf Workshop/Drive	None	None	None	None
% Adjustment			-30%	0%	0%	0%	0%
\$ Adjustment			-\$0.77	\$0.00	\$0.00	\$0.00	\$0.00
Zoning	RL-1/PUD-Recreational		RL-1	RL-2	R-4	R-1	RL-1
% Adjustment			-10%	-10%	-10%	-10%	-10%
\$ Adjustment			-\$0.26	-\$0.11	-\$0.18	-\$0.23	-\$0.14
<b>Adjusted Land SF Unit Price</b>			<b>\$1.16</b>	<b>\$1.07</b>	<b>\$1.45</b>	<b>\$1.27</b>	<b>\$1.04</b>
<b>Net Adjustments</b>			-55.0%	0.0%	-20.0%	-45.0%	-25.0%
<b>Gross Adjustments</b>			55.0%	20.0%	20.0%	45.0%	25.0%

## Comparable Land Sale Adjustments

### Expenditures Immediately After Sale

When applicable, sales have been adjusted for Expenditures Immediately After Sale for items of known costs. These items can include fill, offsite improvements and/or other items which the buyer planned for, in addition to the sales price. The expenditure has been converted to a price per acre or square foot in the adjustment grid.

**Property Rights**

The subject and all sales represent the Fee Simple interest, and no adjustments for property rights were required.

**Financing**

All sales sold with cash equivalent terms, and no adjustments for financing were required.

**Conditions of Sale**

All transactions are considered to be at arm's length, and no adjustments for conditions of sale were required.

**Economic Trends**

In an effort to establish measurable differences in market conditions, if any, we have held discussions with active market participants such as brokers and investors. This, when coupled with our own research and experience with historical market indicators such as changes in sale prices, lease rates and overall capitalization rates, affords us the ability to develop appropriate market conditions adjustments. In this case, adjustments have been made based on the S&P/Case Shiller data contained earlier in this report.

**Location**

The subject property is located on the north side of Jacob Avenue in an established residential subdivision known as Mount Olive Estates/Mount Olive Heights off of Mount Olive Road, southwest of the city limits of Polk City. Sale #1 is located on the same street, east of the subject requiring no adjustment. Comparable #2 is considered to be slightly inferior in location overall with an upward adjustment being made. Sale #3 was deemed similar with no adjustment necessary. A downward adjustment was made to comparable #4 which was in a superior location of typically higher price range homes on a cul-de-sac near Lake Agnes. Sale #5 was also on the same street, west of the subject with no adjustment required.

**Land SF**

The subject site contains approximately 28,768 square feet of area. Downward adjustments were made to sales #1, #3, #4 and #5 as smaller parcels typically sell on a higher per square foot basis due to economies of scale. Comparable #2 was sufficiently similar requiring no adjustment.

**Improvements**

The subject site has no additional improvements with contributory value as is the case in sales #2, #3, #4 and #4. A downward adjustment was made to comparable #1 which sold with a 480 square foot workshop building and driveway which were given consideration by the buyer per the listing agent.

**Zoning**

As previously discussed, the subject property is part of a PUD (Planned Unit Development) that was approved in 1973. The parcel was designated for recreational purposes for a voluntary HOA that was recently dissolved. The underlying Land Use Designation is RL-1 which allows for residential use with a minimum lot size of 40,000 square feet. A conversation with Nick Hayes of the Polk County Planning Department revealed that for the parcel to be utilized for residential purposes, a PUD modification would be necessary in order to remove the recreational component and to address the minimum lot size requirement not being met which would require approval by the Polk County Planning Commission. These factors have been taken into consideration and downward adjustments have been made to all of the sales utilized which required no additional approval/modification for residential use.

**Sales Comparison Approach Conclusion – Land Valuation**


The adjusted values per Land SF of the comparable properties range from \$1.04 to \$1.45; the average is \$1.20. All of the value indications have been considered, and in the final analysis, all comparables have been given equal weight in arriving at our final reconciled per land sf value of \$1.20 resulting in a final estimated value of **\$32,000** after deducting the cost of demolition/removal of the old tennis court improvements.

Land Value Ranges & Reconciled Value				
Number of Comparables:	5	Unadjusted	Adjusted	% Δ
Low:		\$1.01	\$1.04	3%
High:		\$2.45	\$1.45	-41%
Average:		\$1.70	\$1.20	-29%
Median:		\$1.71	\$1.16	-32%
Reconciled Value/Unit Value:			\$1.20	
Subject Size:			28,768	
Indicated Value:			\$34,522	
Less Demolition/Removal of Tennis Courts:			-\$3,000	
Total Indicated Value:			\$31,522	
Reconciled Final Value:			<b>\$32,000</b>	
<b>Thirty Two Thousand Dollars</b>				



## **Addenda**

## Appraisal Engagement Form

<b>Lender/Client</b>	<b>Client Name</b>	City of Polk City		
	<b>FIN #</b>			
	<b>Client Contact</b>	Patricia Jackson	<b>Ordered By</b>	Patricia Jackson
	<b>Address</b>	123 Broadway Blvd SE		
	<b>City, State, Zip</b>	Polk City, FL 33868		
	<b>Phone #</b>	863-984-1375 ext 237	<b>Fax #</b>	863-984-2334
	<b>Email Address</b>	Patricia.jackson@mypolkcity.com		
<b>Appraiser</b>			<b>Post Office Box 334</b> <b>1136 First Street South</b> <b>Winter Haven, Florida 33882-0334</b> (863) 294-2384; (863) 297-9781 fax <b>Oswald P. Carrerou, SRA</b> <a href="mailto:ozzie@arearealestate.com">ozzie@arearealestate.com</a> <b>Jimmy Moxley, Comm. Dept. Manager</b> <a href="mailto:jimmy@arearealestate.com">jimmy@arearealestate.com</a>	
<b>Subject Information</b>	<b>Order Date:</b>	2/25/2019		
	<b>Property Address:</b>	XXX Jacob Avenue		
	<b>City, State, Zip Code:</b>	Polk City, FL 22868		
	<b>Owner:</b>	Olive Branch Recreation Center Inc.		
	<b>Property Contact:</b>	Patricia Jackson		
	<b>Contact #:</b>	863-984-1375 ext 237		
	<b>Property Type:</b>	Land		
	<b>Improvement Size( SF):</b>	N/A		
	<b>Land Size (Acres):</b>	0.66		
	<b>Assessor's Parcel # (if any):</b>	25-27-06-298350-005293		
<b>Current Status of Improvements:</b>	Existing			
<b>Scope of the Appraisal</b>				
<b>Purpose</b>	<b>Value Condition:</b>	As Is – Market Value		
	<b>Value Type:</b>	Market Value		
	<b>Interest Appraised:</b>	Fee Simple		
	<b>Report Format:</b>	Appraisal Report		
	<b>Intended User:</b>	City of Polk City		
	<b>Intended Use:</b>	Evaluate for possible acquisition		
<b>Additional Info</b>	<b># of Copies Needed:</b>	Two		
	<b>Reports Needed by (date):</b>	4 weeks from acceptance		
	<b>Fee:</b>	\$1,600		
	<b>Special Instructions:</b>	Estimate the market value of the property for the possible acquisition of the site by the city.		

By signing this document, the Client agrees to the terms above, including the fee and all reasonable costs associated with the collection of said fee, if required. Additionally, the undersigned acknowledges that he/she has the authority to legally contract the services of A.R.E.A. Real Estate Appraisers, Inc. for this assignment.

  
 Signature \_\_\_\_\_ Date 2/26/19  
  
 Printed Name \_\_\_\_\_ Title \_\_\_\_\_

  
 \_\_\_\_\_  
 Oswald P. Carrerou, President



## PROFESSIONAL QUALIFICATIONS

### OSWALD P. CARREROU, SRA, President

A.R.E.A. REAL ESTATE APPRAISERS, INC.,  
State Certified General Contractor CGC 1511393  
State Certified General Real Estate Appraiser RZ271

Mr. Carrerou founded A.R.E.A Real Estate Appraisers, Incorporated in 1982. He is currently the owner and President of the firm, which specializes in appraising commercial, industrial, agricultural, residential, and special purpose properties. Mr. Carrerou is committed to excellence and quality and is dedicated to providing superior customer service.

State Certified General Real Estate Appraiser,	1990, No. RZ271
President, A.R.E.A. Real Estate Appraisers, Inc.	SINCE 1982
President, Premier Construction, LLC	SINCE 1996
Special Magistrate Appointment: Highlands County, Florida	1999 – 2001, 2003 – 2008
Polk County, Florida	2000 – 2001, 2004 – 2010
Brevard County, Florida	2009, 2010, 2011, 2012
Alachua County, Florida	2009, 2010, 2011, 2012

## FORMAL EDUCATION

Florida State University - Tallahassee, Florida

Bachelor of Science in Business Administration and Real Estate - 1978

## PROFESSIONAL ASSOCIATIONS, DESIGNATIONS & MEMBERSHIPS

*APPRAISAL INSTITUTE, SRA Designation – 1982 - Present*  
*STATE CERTIFIED GENERAL REAL ESTATE APPRAISER, Since 1990, #RZ271 (State of Florida)*  
*STATE CERTIFIED GENERAL REAL PROPERTY APPRAISER, Since 2008, #332706 (State of Georgia)*  
*STATE CERTIFIED GENERAL CONTRACTOR 1511393*  
*Florida Association of Realtors*  
*East Polk County Association of Realtors*  
*Licensed Real Estate Broker - State of Florida*

### EDUCATIONAL CREDITS -(Courses Completed)

Appraisal Institute

SRA Designation, 1982	Litigation Appraising
410 Standard of Professional Practice Part a (USPAP)	Condemnation Appraising Principles & App
430 Standards of Professional Practice, Part "C"	Liens, Taxes, and Foreclosures
510 Advanced Income Capitalization	2018-2019 National USPAP Course
520 Highest & Best Use and Market Analysis	Core Law
530 Advanced Sales Comparison and Cost Approach	Appraisal of Land Subject to Ground Leases
Regression Analysis in Appraisal Practice	Appraisal of Fast Food Facilities
707 Technology Forum, Part I	Appraisal of Owner-Occupied Commercial Properties
713 Technology Forum Part II	Appraisal of Self-Storage Facility
Appraisal of Retail Properties	Appraising FHA Today
Subdivision Valuation	Managing Appraiser Liability

Florida State University

Real Estate Principles and Practices  
Real Estate Finance  
Real Estate Appraisal  
Advanced Real Estate Appraisal  
Legal Environment of Real Estate  
Real Estate Feasibility Analysis

Florida Department of Revenue, Stephen Keller, Office of General Counsel

Value Adjustment Board/Special Master Training Seminar

Value Adjustment Board workshop on drafting new VAB procedures – Tallahassee, May 2009

OSWALD P. CARREROU, TYPES OF APPRAISALS COMPLETED

AGRICULTURAL & VACANT LAND:

- Citrus Groves, Pasture and Crop Land
- Commercial & Industrial
- Residential
- Conservation/Reserved Wetlands

RESIDENTIAL:

- Townhome, Villa, Duplex
- Single Family
- Condominium
- Planned Residential Subdivisions

RESIDENTIAL INCOME PRODUCING:

- Apartment Buildings
- Small Residential Income (1-4 family)
- Proposed and Existing Townhome Developments

INDUSTRIAL:

- Distribution, Storage & Mini-Storage Warehouses
- Flex-Space Industrial Buildings

COMMERCIAL:

- Luxury Hotels
- Resort Motels
- Free-Standing & Multi-Story Office Buildings
- Professional Office Condominiums
- Community & Neighborhood Shopping Centers
- Free-Standing & Retail Strip Centers
- Mobile Home and Recreational Vehicle Parks
- Restaurants, Including Fast Food & Drive-Through
- Service Stations, Service Garages & Dealerships

SPECIAL PURPOSE & OTHER:

- Have provided appraisal services, valuation analysis and consulting services.
- Completing several eminent domain appraisal assignments in Polk and Hillsboro Counties.
- Qualified as an Expert Witness Polk, Hillsboro through testimony in several trials and Order of Taking Hearings.

EXPERIENCE

- |                 |  |
|-----------------|--|
| 1982 to Present | A.R.E. A. Real Estate Appraisers, Inc., President<br>Single Family, Multiple Family, Condominium, Commercial Appraising (100% time appraising).                          |
| 6/80 to 4/82    | Cypress Gardens Realty, 290 Cypress Gardens Boulevard, Winter Haven, Florida. Single Family, Multiple Family, Condominium, Commercial Appraising (100% time appraising). |
| 8/78 to 6/80    | First Federal of Broward, Fort Lauderdale, Florida. Single Family, Multiple Family and Condominiums (100% time appraising).  |





## PROFESSIONAL QUALIFICATIONS

**KEVIN L. WILLIAMS**

SENIOR ASSOCIATE

COMMERCIAL APPRAISAL DEPARTMENT

A.R.E.A. REAL ESTATE APPRAISERS, INC.

State Certified General REA #RZ2630

### REAL ESTATE/APPRaisal EXPERIENCE

*July 2011-Present*

KLW Partnership, Inc., President

*August 1992-Present*

A.R.E.A. Real Estate Appraisers, Inc.; Winter Haven, Florida; Fee Appraiser

*February 1992-August 1992*

Appraisal Associates of Central Florida; Lakeland, Florida; Fee Appraiser

### EDUCATIONAL/PROFESSIONAL CREDITS

#### **American Continuing Education Institute d/b/a Calypso Continuing Education, November 2018**

National U.S.P.A.P. Update 2018-2019

Florida Laws and Regulations for Appraisers (2018)

Mold, A Growing Concern

Construction Details; From Concept to Completion

A Brief Stroll Through America's Architecture

Victorian Era Architecture

#### **McKissock Real Estate & Appraisal School, November 2016**

National U.S.P.A.P. Update 2016-2017

Florida Appraisal Laws and Regulations (2016)

Appraisal of Fast Food Facilities

Appraisal of Owner-Occupied Commercial Properties

Appraisal of Small Apartment Properties

#### **Cooke Real Estate School, November 2012**

Foreclosure Basics for Appraisers

Appraisal of 2-4 Family and Multi-Family Properties

#### **Appraisal Institute, February 2006**

Subdivision Valuation Seminar

#### **CLE International**

Eminent Domain Conference, 2003

#### **Elgin School of Real Estate**

Course AB-III, July 2002

#### **Institute of Florida Real Estate Careers**

U.S.P.A.P. Course, 1992

Certified Appraiser Course, AB I, 1992

Courses, AB-II and AB-IIB, November 1994

**EDUCATIONAL/PROFESSIONAL CREDITS (Continued)**

**American Society of Appraisers**

U.S.P.A.P., 1994

**Bert Rogers Schools of Real Estate**

Real Estate Principles, Practices, and Law, 1992

**Polk Community College**

Real Estate Principles, Practices, and Law, 1990

**PROFESSIONAL RECOGNITION**

State Certified General REA, #RZ2630

Florida Real Estate Sales Associate, #0568988

**TYPES OF PROPERTY APPRAISED**

RESIDENTIAL:	Single family homes; 2-4 family dwellings; Vacant residential land; Employee Relocation; Condominiums
COMMERCIAL:	Office buildings; Retail buildings; Office warehouse properties; Commercial land; Strip shopping centers; Convenience Stores; Apartment Complexes; Existing and proposed residential subdivisions; Convenience stores; Mixed use; Day care centers; Churches
INDUSTRIAL:	Warehouse properties; Distribution warehouses; Manufacturing complexes; Mini-warehouse storage complexes
AGRICULTURAL:	Citrus groves; Farmland; Pasture land; Wetlands; Timberland
SPECIAL USE:	Bowling Alleys, Residential Airstrips; Replacement Cost Analysis
SPECIAL PURPOSE:	Eminent Domain, Probate, Tax Assessment Evaluation
EMINENT DOMAIN:	Florida Department of Transportation, District VII; Partial Takings; Full Takings; Easements; Roadways; Railroad Easements
REVIEW:	Review of all commercial and residential property types

