

City of Winter Haven Journal Report

Department	Number/ Status	Journal Type	Sub Ledger	G/L Date	Description	Source	Reference	Reclassification Journal Type
111 - Finance	2018-00001612 Posted	BA	GL	12/12/2017	Ordinance O-17-61 funding Employee Bonus	mz		
G/L Date	G/L Account Number	Account Description	Description	Source	Increase Amount	Decrease Amount		
12/12/2017	001-00-105-1201	Salaries & Wages-Regular	Ordinance O-17-61 funding Employee Bonus	mz	1,744.00			
12/12/2017	001-00-105-2101	FICA Taxes	Ordinance O-17-61 funding Employee Bonus	mz	134.00			
12/12/2017	001-00-105-2201	General Pension Fund Contrib	Ordinance O-17-61 funding Employee Bonus	mz	595.00			
12/12/2017	001-01-103-1201	Salaries & Wages-Regular	Ordinance O-17-61 funding Employee Bonus	mz	3,915.00			
12/12/2017	001-01-103-2101	FICA Taxes	Ordinance O-17-61 funding Employee Bonus	mz	300.00			
12/12/2017	001-01-103-2201	General Pension Fund Contrib	Ordinance O-17-61 funding Employee Bonus	mz	887.00			
12/12/2017	001-02-217-1201	Salaries & Wages-Regular	Ordinance O-17-61 funding Employee Bonus	mz	4,360.00			
12/12/2017	001-02-217-2101	FICA Taxes	Ordinance O-17-61 funding Employee Bonus	mz	334.00			
12/12/2017	001-02-217-2201	General Pension Fund Contrib	Ordinance O-17-61 funding Employee Bonus	mz	1,488.00			
12/12/2017	001-03-111-1201	Salaries & Wages-Regular	Ordinance O-17-61 funding Employee Bonus	mz	9,592.00			
12/12/2017	001-03-111-2101	FICA Taxes	Ordinance O-17-61 funding Employee Bonus	mz	734.00			
12/12/2017	001-03-111-2201	General Pension Fund Contrib	Ordinance O-17-61 funding Employee Bonus	mz	1,475.00			
12/12/2017	001-05-200-1201	Salaries & Wages-Regular	Ordinance O-17-61 funding Employee Bonus	mz	97,664.00			
12/12/2017	001-05-200-2101	FICA Taxes	Ordinance O-17-61 funding Employee Bonus	mz	7,471.00			
12/12/2017	001-05-200-2201	General Pension Fund Contrib	Ordinance O-17-61 funding Employee Bonus	mz	6,544.00			
12/12/2017	001-05-200-2202	Police Pension Contrib	Ordinance O-17-61 funding Employee Bonus	mz	12,435.00			
12/12/2017	001-06-213-1201	Salaries & Wages-Regular	Ordinance O-17-61 funding Employee Bonus	mz	62,784.00			
12/12/2017	001-06-213-2101	FICA Taxes	Ordinance O-17-61 funding Employee Bonus	mz	4,803.00			
12/12/2017	001-06-213-2201	General Pension Fund Contrib	Ordinance O-17-61 funding Employee Bonus	mz	318.00			
12/12/2017	001-06-213-2203	Fire Pension Contrib	Ordinance O-17-61 funding Employee Bonus	mz	22,594.00			
12/12/2017	001-07-312-1201	Salaries & Wages-Regular	Ordinance O-17-61 funding Employee Bonus	mz	16,306.00			
12/12/2017	001-07-312-2101	FICA Taxes	Ordinance O-17-61 funding Employee Bonus	mz	1,247.00			
12/12/2017	001-07-312-2201	General Pension Fund Contrib	Ordinance O-17-61 funding Employee Bonus	mz	5,116.00			
12/12/2017	001-07-700-1201	Salaries & Wages-Regular	Ordinance O-17-61 funding Employee Bonus	mz	2,485.00			
12/12/2017	001-07-700-2101	FICA Taxes	Ordinance O-17-61 funding Employee Bonus	mz	190.00			
12/12/2017	001-07-700-2201	General Pension Fund Contrib	Ordinance O-17-61 funding Employee Bonus	mz	399.00			
12/12/2017	001-07-703-1201	Salaries & Wages-Regular	Ordinance O-17-61 funding Employee Bonus	mz	2,616.00			
12/12/2017	001-07-703-2101	FICA Taxes	Ordinance O-17-61 funding Employee Bonus	mz	200.00			
12/12/2017	001-07-703-2201	General Pension Fund Contrib	Ordinance O-17-61 funding Employee Bonus	mz	892.00			
12/12/2017	001-07-704-1201	Salaries & Wages-Regular	Ordinance O-17-61 funding Employee Bonus	mz	2,616.00			

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	12/12/2017	001-07-704-2101			FICA Taxes	Ordinance O-17-61 funding Employee Bonus	mz	200.00
	12/12/2017	001-07-704-2201			General Pension Fund Contrib	Ordinance O-17-61 funding Employee Bonus	mz	443.00
	12/12/2017	001-07-705-1201			Salaries & Wages-Regular	Ordinance O-17-61 funding Employee Bonus	mz	7,828.00
	12/12/2017	001-07-705-2101			FICA Taxes	Ordinance O-17-61 funding Employee Bonus	mz	598.00
	12/12/2017	001-07-705-2201			General Pension Fund Contrib	Ordinance O-17-61 funding Employee Bonus	mz	874.00
	12/12/2017	001-07-707-1201			Salaries & Wages-Regular	Ordinance O-17-61 funding Employee Bonus	mz	2,615.00
	12/12/2017	001-07-707-2101			FICA Taxes	Ordinance O-17-61 funding Employee Bonus	mz	200.00
	12/12/2017	001-07-707-2201			General Pension Fund Contrib	Ordinance O-17-61 funding Employee Bonus	mz	443.00
	12/12/2017	001-07-709-1201			Salaries & Wages-Regular	Ordinance O-17-61 funding Employee Bonus	mz	4,341.00
	12/12/2017	001-07-709-2101			FICA Taxes	Ordinance O-17-61 funding Employee Bonus	mz	332.00
	12/12/2017	001-07-709-2201			General Pension Fund Contrib	Ordinance O-17-61 funding Employee Bonus	mz	1,032.00
	12/12/2017	001-07-711-1201			Salaries & Wages-Regular	Ordinance O-17-61 funding Employee Bonus	mz	12,847.00
	12/12/2017	001-07-711-2101			FICA Taxes	Ordinance O-17-61 funding Employee Bonus	mz	983.00
	12/12/2017	001-07-711-2201			General Pension Fund Contrib	Ordinance O-17-61 funding Employee Bonus	mz	3,261.00
	12/12/2017	001-09-401-1201			Salaries & Wages-Regular	Ordinance O-17-61 funding Employee Bonus	mz	9,853.00
	12/12/2017	001-09-401-2101			FICA Taxes	Ordinance O-17-61 funding Employee Bonus	mz	753.00
	12/12/2017	001-09-401-2201			General Pension Fund Contrib	Ordinance O-17-61 funding Employee Bonus	mz	2,914.00
	12/12/2017	001-10-218-1201			Salaries & Wages-Regular	Ordinance O-17-61 funding Employee Bonus	mz	3,749.00
	12/12/2017	001-10-218-2101			FICA Taxes	Ordinance O-17-61 funding Employee Bonus	mz	287.00
	12/12/2017	001-10-218-2201			General Pension Fund Contrib	Ordinance O-17-61 funding Employee Bonus	mz	1,280.00
	12/12/2017	001-80-928-9115			Transfer to Library	Ordinance O-17-61 funding Employee Bonus	mz	17,277.00
	12/12/2017	001-80-928-9116			Transfer to Airport	Ordinance O-17-61 funding Employee Bonus	mz	5,410.00
	12/12/2017	001-80-928-9119			Transfer to Cemetery	Ordinance O-17-61 funding Employee Bonus	mz	6,552.00
	12/12/2017	101-381000-001			Transfer from General Fund	Ordinance O-17-61 funding Employee Bonus	mz	17,277.00
	12/12/2017	101-07-728-1201			Salaries & Wages-Regular	Ordinance O-17-61 funding Employee Bonus	mz	12,978.00
	12/12/2017	101-07-728-2101			FICA Taxes	Ordinance O-17-61 funding Employee Bonus	mz	993.00
	12/12/2017	101-07-728-2201			General Pension Fund Contrib	Ordinance O-17-61 funding Employee Bonus	mz	3,306.00
	12/12/2017	106-381000-001			Transfer from General Fund	Ordinance O-17-61 funding Employee Bonus	mz	5,410.00
	12/12/2017	106-10-410-1201			Salaries & Wages-Regular	Ordinance O-17-61 funding Employee Bonus	mz	4,766.00
	12/12/2017	106-10-410-2101			FICA Taxes	Ordinance O-17-61 funding Employee Bonus	mz	365.00
	12/12/2017	106-10-410-2201			General Pension Fund Contrib	Ordinance O-17-61 funding Employee Bonus	mz	279.00
	12/12/2017	107-381000-001			Transfer from General Fund	Ordinance O-17-61 funding Employee Bonus	mz	6,552.00
	12/12/2017	107-09-311-1201			Salaries & Wages-Regular	Ordinance O-17-61 funding Employee Bonus	mz	4,621.00
	12/12/2017	107-09-311-2101			FICA Taxes	Ordinance O-17-61 funding Employee Bonus	mz	354.00

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	12/12/2017	107-09-311-2201	General Pension Fund Contrib		Ordinance O-17-61 funding Employee Bonus	mz		1,577.00
	12/12/2017	108-10-215-1201	Salaries & Wages-Regular		Ordinance O-17-61 funding Employee Bonus	mz		305.00
	12/12/2017	108-10-215-2101	FICA Taxes		Ordinance O-17-61 funding Employee Bonus	mz		23.00
	12/12/2017	108-10-215-2201	General Pension Fund Contrib		Ordinance O-17-61 funding Employee Bonus	mz		104.00
	12/12/2017	109-10-214-1201	Salaries & Wages-Regular		Ordinance O-17-61 funding Employee Bonus	mz		305.00
	12/12/2017	109-10-214-2101	FICA Taxes		Ordinance O-17-61 funding Employee Bonus	mz		23.00
	12/12/2017	109-10-214-2201	General Pension Fund Contrib		Ordinance O-17-61 funding Employee Bonus	mz		104.00
	12/12/2017	113-10-216-1201	Salaries & Wages-Regular		Ordinance O-17-61 funding Employee Bonus	mz		6,540.00
	12/12/2017	113-10-216-2101	FICA Taxes		Ordinance O-17-61 funding Employee Bonus	mz		501.00
	12/12/2017	113-10-216-2201	General Pension Fund Contrib		Ordinance O-17-61 funding Employee Bonus	mz		2,232.00
	12/12/2017	401-09-306-1201	Salaries & Wages-Regular		Ordinance O-17-61 funding Employee Bonus	mz		6,802.00
	12/12/2017	401-09-306-2101	FICA Taxes		Ordinance O-17-61 funding Employee Bonus	mz		520.00
	12/12/2017	401-09-306-2201	General Pension Fund Contrib		Ordinance O-17-61 funding Employee Bonus	mz		1,872.00
	12/12/2017	401-09-307-1201	Salaries & Wages-Regular		Ordinance O-17-61 funding Employee Bonus	mz		19,184.00
	12/12/2017	401-09-307-2101	FICA Taxes		Ordinance O-17-61 funding Employee Bonus	mz		1,468.00
	12/12/2017	401-09-307-2201	General Pension Fund Contrib		Ordinance O-17-61 funding Employee Bonus	mz		5,649.00
	12/12/2017	401-09-308-1201	Salaries & Wages-Regular		Ordinance O-17-61 funding Employee Bonus	mz		872.00
	12/12/2017	401-09-308-2101	FICA Taxes		Ordinance O-17-61 funding Employee Bonus	mz		67.00
	12/12/2017	402-03-918-1201	Salaries & Wages-Regular		Ordinance O-17-61 funding Employee Bonus	mz		10,677.00
	12/12/2017	402-03-918-2101	FICA Taxes		Ordinance O-17-61 funding Employee Bonus	mz		816.00
	12/12/2017	402-03-918-2201	General Pension Fund Contrib		Ordinance O-17-61 funding Employee Bonus	mz		2,970.00
	12/12/2017	402-03-920-1201	Salaries & Wages-Regular		Ordinance O-17-61 funding Employee Bonus	mz		2,616.00
	12/12/2017	402-03-920-2101	FICA Taxes		Ordinance O-17-61 funding Employee Bonus	mz		200.00
	12/12/2017	402-03-920-2201	General Pension Fund Contrib		Ordinance O-17-61 funding Employee Bonus	mz		892.00
	12/12/2017	402-08-301-1201	Salaries & Wages-Regular		Ordinance O-17-61 funding Employee Bonus	mz		11,336.00
	12/12/2017	402-08-301-2101	FICA Taxes		Ordinance O-17-61 funding Employee Bonus	mz		867.00
	12/12/2017	402-08-301-2201	General Pension Fund Contrib		Ordinance O-17-61 funding Employee Bonus	mz		2,521.00
	12/12/2017	402-08-304-1201	Salaries & Wages-Regular		Ordinance O-17-61 funding Employee Bonus	mz		6,104.00
	12/12/2017	402-08-304-2101	FICA Taxes		Ordinance O-17-61 funding Employee Bonus	mz		467.00
	12/12/2017	402-08-304-2201	General Pension Fund Contrib		Ordinance O-17-61 funding Employee Bonus	mz		1,184.00
	12/12/2017	402-08-310-1201	Salaries & Wages-Regular		Ordinance O-17-61 funding Employee Bonus	mz		10,677.00
	12/12/2017	402-08-310-2101	FICA Taxes		Ordinance O-17-61 funding Employee Bonus	mz		816.00
	12/12/2017	402-08-310-2201	General Pension Fund Contrib		Ordinance O-17-61 funding Employee Bonus	mz		2,970.00
	12/12/2017	402-08-316-1201	Salaries & Wages-Regular		Ordinance O-17-61 funding Employee Bonus	mz		14,824.00

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	12/12/2017	402-08-316-2101	FICA Taxes		Ordinance O-17-61 funding Employee Bonus	mz		1,134.00
	12/12/2017	402-08-316-2201	General Pension Fund Contrib		Ordinance O-17-61 funding Employee Bonus	mz		4,610.00
	12/12/2017	402-08-322-1201	Salaries & Wages-Regular		Ordinance O-17-61 funding Employee Bonus	mz		15,696.00
	12/12/2017	402-08-322-2101	FICA Taxes		Ordinance O-17-61 funding Employee Bonus	mz		1,201.00
	12/12/2017	402-08-322-2201	General Pension Fund Contrib		Ordinance O-17-61 funding Employee Bonus	mz		4,008.00
	12/12/2017	402-08-323-1201	Salaries & Wages-Regular		Ordinance O-17-61 funding Employee Bonus	mz		13,080.00
	12/12/2017	402-08-323-2101	FICA Taxes		Ordinance O-17-61 funding Employee Bonus	mz		1,000.00
	12/12/2017	402-08-323-2201	General Pension Fund Contrib		Ordinance O-17-61 funding Employee Bonus	mz		1,565.00
	12/12/2017	402-08-919-1201	Salaries & Wages-Regular		Ordinance O-17-61 funding Employee Bonus	mz		6,104.00
	12/12/2017	402-08-919-2101	FICA Taxes		Ordinance O-17-61 funding Employee Bonus	mz		467.00
	12/12/2017	402-08-919-2201	General Pension Fund Contrib		Ordinance O-17-61 funding Employee Bonus	mz		2,083.00
	12/12/2017	404-08-299-1201	Salaries & Wages-Regular		Ordinance O-17-61 funding Employee Bonus	mz		3,613.00
	12/12/2017	404-08-299-2101	FICA Taxes		Ordinance O-17-61 funding Employee Bonus	mz		276.00
	12/12/2017	404-08-299-2201	General Pension Fund Contrib		Ordinance O-17-61 funding Employee Bonus	mz		1,009.00
	12/12/2017	404-08-300-1201	Salaries & Wages-Regular		Ordinance O-17-61 funding Employee Bonus	mz		2,616.00
	12/12/2017	404-08-300-2101	FICA Taxes		Ordinance O-17-61 funding Employee Bonus	mz		200.00
	12/12/2017	404-08-300-2201	General Pension Fund Contrib		Ordinance O-17-61 funding Employee Bonus	mz		892.00
	12/12/2017	406-80-971-1201	Salaries & Wages-Regular		Ordinance O-17-61 funding Employee Bonus	mz		213.00
	12/12/2017	406-80-971-2101	FICA Taxes		Ordinance O-17-61 funding Employee Bonus	mz		16.00
	12/12/2017	501-02-910-1201	Salaries & Wages-Regular		Ordinance O-17-61 funding Employee Bonus	mz		3,488.00
	12/12/2017	501-02-910-2101	FICA Taxes		Ordinance O-17-61 funding Employee Bonus	mz		267.00
	12/12/2017	501-02-910-2201	General Pension Fund Contrib		Ordinance O-17-61 funding Employee Bonus	mz		740.00
	12/12/2017	501-03-906-1201	Salaries & Wages-Regular		Ordinance O-17-61 funding Employee Bonus	mz		2,616.00
	12/12/2017	501-03-906-2101	FICA Taxes		Ordinance O-17-61 funding Employee Bonus	mz		200.00
	12/12/2017	501-03-906-2201	General Pension Fund Contrib		Ordinance O-17-61 funding Employee Bonus	mz		892.00
	12/12/2017	501-04-923-1201	Salaries & Wages-Regular		Ordinance O-17-61 funding Employee Bonus	mz		9,590.00
	12/12/2017	501-04-923-2101	FICA Taxes		Ordinance O-17-61 funding Employee Bonus	mz		734.00
	12/12/2017	501-04-923-2201	General Pension Fund Contrib		Ordinance O-17-61 funding Employee Bonus	mz		1,026.00
	12/12/2017	501-08-901-1201	Salaries & Wages-Regular		Ordinance O-17-61 funding Employee Bonus	mz		7,412.00
	12/12/2017	501-08-901-2101	FICA Taxes		Ordinance O-17-61 funding Employee Bonus	mz		567.00
	12/12/2017	501-08-901-2201	General Pension Fund Contrib		Ordinance O-17-61 funding Employee Bonus	mz		1,631.00
	12/12/2017	502-03-907-1201	Salaries & Wages-Regular		Ordinance O-17-61 funding Employee Bonus	mz		7,848.00
	12/12/2017	502-03-907-2101	FICA Taxes		Ordinance O-17-61 funding Employee Bonus	mz		601.00
	12/12/2017	502-03-907-2201	General Pension Fund Contrib		Ordinance O-17-61 funding Employee Bonus	mz		1,779.00

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Department	Number/ Status	Journal Type	Sub Ledger	G/L Date	Description	Source	Reference	Reclassification Journal Type	
Number of Entries: 132								\$630,470.00	\$0.00

Ordinance O-17-61 appropriates the additional \$602,303 necessary to fund the bonus amount.

The appropriation is funded from equity in each of the Funds with employees.

RECOMMENDATION:

Staff recommends the City Commission approve Ordinance O-17-61.

ATTACHMENTS:

Ordinance O-17-61
Lump Sum Bonus Proposal
Survey of Proposed Employee Pay Increases
Lump Sum Bonus Scenario
Fiscal Impact

ORDINANCE NO. O-17-61

**AN ORDINANCE AMENDING ORDINANCE NO. O-17-57
APPROPRIATION OF FUNDS FOR DEFRAYING THE
EXPENSES OF THE MUNICIPAL GOVERNMENT OF THE
CITY OF WINTER HAVEN FOR THE FISCAL YEAR
COMMENCING OCTOBER 1, 2017, PROVIDING AN
EFFECTIVE DATE.**

WHEREAS, revenue and expenditure estimates are made prior to the beginning of each fiscal year, and

WHEREAS, events occur during each fiscal year which were not anticipated by the beginning estimates; and

WHEREAS, departmental budgets shall not exceed their appropriations;

**NOW, THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF WINTER HAVEN,
FLORIDA AS FOLLOWS:**

1. The following expenditure lines of the General Fund are hereby amended as follows:

001-00-105-1201 City Clerk Salaries & Wages-Regular	Increase from \$131,865 to \$133,609.	+1744-
001-00-105-2101 City Clerk FICA Taxes	Increase from \$10,107 to \$10,241.	+134.00
001-00-105-2201 City Clerk General Pension Contribution	Increase from \$45,091 to \$45,686.	+595.-
001-01-103-1201 City Manager Salaries & Wages-Regular	Increase from \$496,988 to \$500,903.	+3915-
001-01-103-2101 City Manager FICA Taxes	Increase from \$44,281 to \$44,581.	+300-
001-01-103-2201 City Manager General Pension Contribution	Increase from \$33,424 to \$34,311.	+887-
001-03-111-1201 Finance Salaries & Wages-Regular	Increase from \$716,364 to \$725,956.	+9592-
001-03-111-2101 Finance FICA Taxes	Increase from \$54,802 to \$55,536.	+734.-

001-03-111-2201 Finance General Pension Contribution	Increase from \$112,421 to \$113,896. +1475-
001-02-217-1201 Code Enforcement Salaries & Wages-Regular	Increase from \$234,182 to \$238,542. +4360-
001-02-217-2101 Code Enforcement FICA Taxes	Increase from \$17,924 to \$18,258. +334-
001-02-217-2201 Code Enforcement General Pension Contribution	Increase from \$78,983 to \$80,471. +1488-
001-05-200-1201 Police Salaries & Wages-Regular	Increase from \$5,442,961 to \$5,540,625. +97,664.00
001-05-200-2101 Police FICA Taxes	Increase from \$458,128 to \$465,599. +7471-
001-05-200-2201 Police General Pension Contribution	Increase from \$266,371 to \$272,915. +6544-
001-05-200-2202 Police Pension Contribution	Increase from \$1,121,053 to \$1,133,488. +12,435-
001-06-213-1201 Fire Salaries & Wages-Regular	Increase from \$3,967,818 to \$4,030,602. +62,784-
001-06-213-2101 Fire FICA Taxes	Increase from \$329,750 to \$334,553. +4803-
001-06-213-2201 Fire General Pension Contribution	Increase from \$16,068 to \$16,386. +318-
001-06-213-2203 Fire Pension Contribution	Increase from \$1,883,393 to \$1,905,987. +22,594-
001-07-312-1201 Parks & Grounds Salaries & Wages-Regular	Increase from \$617,363 to \$633,669. +16,306-
001-07-312-2101 Parks & Grounds FICA Taxes	Increase from \$47,267 to \$48,514. +1247-
001-07-312-2201 Parks & Grounds General Pension Contribution	Increase from \$194,332 to \$199,448. +5116-
001-07-700-1201 Parks & Rec Admin Salaries & Wages-Regular	Increase from \$163,069 to \$165,554. +2485-

001-07-700-2101 Parks & Rec Admin FICA Taxes	Increase from \$12,476 to \$12,666.	+190.-
001-07-700-2201 Parks & Rec Admin General Pension Contribution	Increase from \$40,960 to \$41,359.	+399-
001-07-703-1201 Aquatics Salaries & Wages-Regular	Increase from \$181,463 to \$184,079.	+2616-
001-07-703-2101 Aquatics FICA Taxes	Increase from \$13,955 to \$14,155.	+200-
001-07-703-2201 Aquatics General Pension Contribution	Increase from \$30,718 to \$31,610.	+892-
001-07-704-1201 Senior Adult Center Salaries & Wages-Regular	Increase from \$117,742 to \$120,358.	+2616-
001-07-704-2101 Senior Adult Center FICA Taxes	Increase from \$9,017 to \$9,217.	+200-
001-07-704-2201 Senior Adult Center General Pension Contribution	Increase from \$27,771 to \$28,214.	+443-
001-07-705-1201 COL Complex Salaries & Wages-Regular	Increase from \$384,398 to \$392,226.	+7828-
001-07-705-2101 COL Complex FICA Taxes	Increase from \$29,559 to \$30,157.	+598-
001-07-705-2201 COL Complex General Pension Contribution	Increase from \$75,588 to \$76,462.	+874-
001-07-707-1201 Tennis Salaries & Wages-Regular	Increase from \$82,776 to \$85,391.	+2615-
001-07-707-2101 Tennis FICA Taxes	Increase from \$6,371 to \$6,571.	+200-
001-07-707-2201 Tennis General Pension Contribution	Increase from \$18,567 to \$19,010.	+443
001-07-709-1201 WH Recreation Center Salaries & Wages-Regular	Increase from \$215,025 to \$219,366.	+4341-
001-07-709-2101 WH Recreation Center FICA Taxes	Increase from \$16,755 to \$17,087.	+332-

001-07-709-2201 WH Recreation Center General Pension Contribution	Increase from \$58,328 to \$59,360. +1032-
001-07-711-1201 Activity Fields Salaries & Wages-Regular	Increase from \$544,548 to \$557,395. +12,847-
001-07-711-2101 Activity Fields FICA Taxes	Increase from \$41,734 to \$42,717. +983-
001-07-711-2201 Activity Fields General Pension Contribution	Increase from \$152,627 to \$155,888. +3261-
001-09-401-1201 Streets Salaries & Wages-Regular	Increase from \$394,012 to \$403,865. +9853-
001-09-401-2101 Streets FICA Taxes	Increase from \$30,907 to \$31,660. +753-
001-09-401-2201 Streets General Pension Contribution	Increase from \$125,419 to \$128,333. +2914-
001-10-218-1201 Planning Salaries & Wages-Regular	Increase from \$256,187 to \$259,936. +3749-
001-10-218-2101 Planning FICA Taxes	Increase from \$19,598 to \$19,885. +287-
001-10-218-2201 Planning General Pension Contribution	Increase from \$59,831 to \$61,111. +1280-
001-80-928-9115 Transfer to Library	Increase from \$1,231,906 to 1,249,183. +17,277-
001-80-928-9116 Transfer to Airport	Increase from \$942,637 to \$948,047. +5410-
001-80-928-9119 Transfer to Cemetery	Increase from \$244,240 to \$250,792. +6552-

2. The following revenue line of the Library Fund is hereby amended as follows:

101-381000-001 Transfer from General Fund	Increase from \$1,231,906 to \$1,249,183. +17,277-
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3. The following expenditure lines of the Library Fund are hereby amended as follows:

101-07-728-1201 Library Salaries & Wages-Regular	Increase from \$553,948 to \$566,926.	12,978-
101-07-728-2101 Library FICA Taxes	Increase from \$42,408 to \$43,401.	993-
101-07-728-2201 Library General Pension Contribution	Increase from \$156,990 to \$160,296.	3306-

4. The following revenue line of the Airport Fund is hereby amended as follows:

106-381000-001 Transfer from General Fund	Increase from \$942,637 to \$948,047.	5410-
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5. The following expenditure lines of the Airport Fund are hereby amended as follows:

106-10-410-1201 Airport Salaries & Wages-Regular	Increase from \$325,205 to \$329,971.	4766-
106-10-410-2101 Airport FICA Taxes	Increase from \$25,031 to \$25,396.	365-
106-10-410-2201 Airport General Pension Contribution	Increase from \$67,872 to \$68,151.	279-

6. The following revenue line of the Cemetery Fund is hereby amended as follows:

107-381000-001 Transfer from General Fund	Increase from \$244,240 to \$250,792.	6552-
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7. The following expenditure lines of the Cemetery Fund are hereby amended as follows:

107-09-311-1201 Cemetery Salaries & Wages-Regular	Increase from \$171,618 to \$176,239.	4621-
107-09-311-2101 Cemetery FICA Taxes	Increase from \$13,320 to \$13,674.	354-

107-09-311-2201
Cemetery General Pension Contribution Increase from \$59,284 to \$60,861. 1577-

8. The following expenditure lines of the Downtown CRA Fund are hereby amended as follows:

108-10-215-1201
Downtown CRA Salaries & Wages-Regular Increase from \$29,991 to \$30,296. 305-

108-10-215-2101
Downtown CRA FICA Taxes Increase from \$2,294 to \$2,317. 23-

108-10-215-2201
Downtown CRA General Pension Contribution Increase from \$6,789 to \$6,893. 104-

9. The following expenditure lines of the Florence Villa Fund are hereby amended as follows:

109-10-214-1201
Florence Villa CRA Salaries & Wages-Regular Increase from \$29,991 to \$30,296. 305-

109-10-214-2101
Florence Villa CRA FICA Taxes Increase from \$2,294 to \$2,317. 23-

109-10-214-2201
Florence Villa CRA General Pension Contribution Increase from \$6,789 to \$6,893. 104-

10. The following expenditure lines of the Building Fund are hereby amended as follows:

113-10-216-1201
Building Salaries & Wages-Regular Increase from \$353,758 to \$360,298. 6540-

113-10-216-2101
Building FICA Taxes Increase from \$27,101 to \$27,602. 501-

113-10-216-2201
Building General Pension Contribution Increase from \$120,908 to \$123,140. 2232-

11. The following expenditure lines of the Solid Waste Fund are hereby amended as follows:

401-09-306-1201 Commercial Collection Salaries & Wages-Regular	Increase from \$351,051 to \$357,853.	+6802-
401-09-306-2101 Commercial Collection FICA Taxes	Increase from \$27,314 to \$27,834.	520-
401-09-306-2201 Commercial Collection General Pension Contribution	Increase from \$82,647 to \$84,519.	1872-
401-09-307-1201 Residential Collection Salaries & Wages-Regular	Increase from \$727,860 to \$747,044.	19,184-
401-09-307-2101 Residential Collection FICA Taxes	Increase from \$57,135 to \$58,603.	1,468-
401-09-307-2201 Residential Collection General Pension Contribution	Increase from \$230,326 to \$235,975.	5649-
401-09-308-1201 Recycle Salaries & Wages-Regular	Increase from \$41,234 to \$42,106.	872-
401-09-308-2101 Recycle FICA Taxes	Increase from \$3,346 to \$3,413.	67-

12. The following expenditure lines of the Utility Fund are hereby amended as follows:

402-03-920-1201 Payment Services Salaries & Wages-Regular	Increase from \$107,414 to \$110,030.	2616-
402-03-920-2101 Payment Services FICA Taxes	Increase from \$8,447 to \$8,647.	+200-
402-03-920-2201 Payment Services General Pension Contribution	Increase from \$37,684 to \$38,576.	+892-
402-03-918-1201 Account Services Salaries & Wages-Regular	Increase from \$429,523 to \$440,200.	+10,677-
402-03-918-2101 Account Services FICA Taxes	Increase from \$33,471 to \$34,287.	816-
402-03-918-2201 Account Services General Pension Contribution	Increase from \$130,407 to \$133,377.	2970

402-08-919-1201 Field Services Salaries & Wages-Regular	Increase from \$212,631 to \$218,735.	+6104-
402-08-919-2101 Field Services FICA Taxes	Increase from \$17,414 to \$17,881.	467-
402-08-919-2201 Field Services General Pension Contribution	Increase from \$77,465 to \$79,548.	2083-
402-08-301-1201 Water Plants Salaries & Wages-Regular	Increase from \$578,457 to \$589,793.	11,336-
402-08-301-2101 Water Plants FICA Taxes	Increase from \$45,782 to \$46,649.	867-
402-08-301-2201 Water Plants General Pension Contribution	Increase from \$147,956 to \$150,477.	2521-
402-08-304-1201 WWTP #2 Salaries & Wages-Regular	Increase from \$303,525 to \$309,629.	6104-
402-08-304-2101 WWTP #2 FICA Taxes	Increase from \$24,367 to \$24,834.	467-
402-08-304-2201 WWTP #2 General Pension Contribution	Increase from \$78,546 to \$79,730.	1184-
402-08-310-1201 Utility Services Admin Salaries & Wages-Regular	Increase from \$666,822 to \$677,499.	10,677-
402-08-310-2101 Utility Services Admin FICA Taxes	Increase from \$51,127 to \$51,943.	816-
402-08-310-2201 Utility Services Admin General Pension Contribution	Increase from \$131,951 to \$134,921.	2970-
402-08-316-1201 WWTP #3 Salaries & Wages-Regular	Increase from \$700,158 to \$714,982.	14,824-
402-08-316-2101 WWTP #3 FICA Taxes	Increase from \$55,322 to \$56,456.	1134-
402-08-316-2201 WWTP #3 General Pension Contribution	Increase from \$231,440 to \$236,050.	4610-
402-08-322-1201 Utility Maintenance Salaries & Wages-Regular	Increase from \$680,772 to \$696,468.	15,696-

402-08-322-2101 Utility Maintenance FICA Taxes	Increase from \$55,522 to \$56,723.	1201-
402-08-322-2201 Utility Maintenance General Pension Contribution	Increase from \$201,008 to \$205,016.	4008-
402-08-323-1201 Lift Stations Salaries & Wages-Regular	Increase from \$535,300 to \$548,380.	13,080-
402-08-323-2101 Lift Stations FICA Taxes	Increase from \$43,245 to \$44,245.	1000-
402-08-323-2201 Lift Stations General Pension Contribution	Increase from \$162,479 to \$164,044.	1565-

13. The following expenditure lines of the Stormwater Fund are hereby amended as follows:

404-08-299-1201 Stormwater Drainage Salaries & Wages-Regular	Increase from \$237,306 to \$240,919.	3613-
404-08-299-2101 Stormwater Drainage FICA Taxes	Increase from \$18,536 to \$18,812.	276-
404-08-299-2201 Stormwater Drainage General Pension Contribution	Increase from \$73,726 to \$74,735.	1009-
404-08-300-1201 Stormwater Quality Salaries & Wages-Regular	Increase from \$179,944 to \$182,560.	2616-
404-08-300-2101 Stormwater Quality FICA Taxes	Increase from \$13,766 to \$13,966.	200-
404-08-300-2201 Stormwater Quality General Pension Contribution	Increase from \$61,138 to \$62,030.	892-

14. The following expenditure lines of the Dark Fiber Enterprise Fund are hereby amended as follows:

406-80-971-1201 Dark Fiber Salaries & Wages-Regular	Increase from \$29,565 to \$29,778.	213-
406-80-971-2101 Dark Fiber FICA Taxes	Increase from \$2,262 to \$2,278.	16-

15. The following expenditure lines of the Internal Services Fund are hereby amended as follows:

501-02-910-1201 Human Resources Salaries & Wages-Regular	Increase from \$259,038 to \$262,526.	3488-
501-02-910-2101 Human Resources FICA Taxes	Increase from \$19,816 to \$20,083.	267-
501-02-910-2201 Human Resources General Pension Contribution	Increase from \$46,252 to \$46,992.	740-
501-03-906-1201 Facility Maintenance Salaries & Wages-Regular	Increase from \$112,961 to \$115,577.	2616-
501-03-906-2101 Facility Maintenance FICA Taxes	Increase from \$8,649 to \$8,849.	200-
501-03-906-2201 Facility Maintenance General Pension Contribution	Increase from \$38,280 to \$39,172.	892-
501-08-901-1201 Engineering Salaries & Wages-Regular	Increase from \$494,774 to \$502,186.	7412-
501-08-901-2101 Engineering FICA Taxes	Increase from \$37,927 to \$38,494.	567-
501-08-901-2201 Engineering General Pension Contribution	Increase from \$118,720 to \$120,351.	1631-
501-04-923-1201 Technology Services Salaries & Wages-Regular	Increase from \$543,439 to \$553,029.	9590-
501-04-923-2101 Technology Services FICA Taxes	Increase from \$41,573 to \$42,307.	734-
501-04-923-2201 Technology Services General Pension Contribution	Increase from \$115,928 to \$116,954.	1026-

16. The following expenditure lines of the Fleet Maintenance Fund are hereby amended as follows:

502-03-907-1201 Fleet Maintenance Salaries & Wages-Regular	Increase from \$426,110 to \$433,958.	7848-
502-03-907-2101 Fleet Maintenance FICA Taxes	Increase from \$32,620 to \$33,221.	601-

502-03-907-2201

Fleet Maintenance General Pension Contribution

Increase from \$114,714 to \$116,493.

179.00

17. This Ordinance shall take effect immediately upon passage.

INTRODUCED AND PASSED on first reading this 27th day of November 2017

INTRODUCED AND PASSED on second reading this 11th day of December 2017

CITY OF WINTER HAVEN, FLORIDA

Mayor-Commissioner

ATTEST:

City Clerk

Approved as to form:

City Attorney

16. The following expenditure lines of the Fleet Maintenance Fund are hereby amended as follows:

502-03-907-1201 Fleet Maintenance Salaries & Wages-Regular	Increase from \$426,110 to \$433,958.
502-03-907-2101 Fleet Maintenance FICA Taxes	Increase from \$32,620 to \$33,221.
502-03-907-2201 Fleet Maintenance General Pension Contribution	Increase from \$114,714 to \$116,493.

17. This Ordinance shall take effect immediately upon passage.

INTRODUCED AND PASSED on first reading this 27th day of November 2017

INTRODUCED AND PASSED on second reading this 11th day of December 2017

CITY OF WINTER HAVEN, FLORIDA

Mayor-Commissioner

ATTEST:

City Clerk

Approved as to form:

City Attorney

**City of Winter Haven
Lump Sum Bonus Proposal
November 13, 2017**

Employee Increases Area Wide:

- Refer to Attachment 1.

Lump Sum Bonus Scenario (Excludes Benefit Cost):

- Refer to Attachment 2.

Bonus Value (Gross):

- \$1,317 per fulltime employee
- \$ 658 per part-time employee

Bonus Cost by Fund (Wages and Benefits):

General Fund	\$ 604,785
Downtown CRA	1,269
Florence Villa CRA	1,269
Building	14,905
Solid Waste	45,553
Water/Sewer	170,153
Stormwater	17,598
Dark Fiber	1,239
Internal Services	55,433
Motor Pool	<u>16,989</u>
Total All Funds	\$ 929,193

Fiscal Impact to Reserves:

- Refer to Attachment 3.

Implementation Schedule:

- Non-Union Employees
 - Issue bonus with regular pay check November 22, 2017
- Union Employees
 - Tentative agreement by November 16 - issue bonus with regular pay check November 22, 2017
 - Tentative agreement after November 16 – issue bonus December 7, 2017 or the pay period following agreement being reached

FY2018 Proposed EE Increases - A Survey

Updated 10/06/2017

Agency	Adjustment Proposed
Auburndale	3%
Bartow	2.4%; no merit
Clermont	2-4% merit; a comp and class study by Evergreen Solutions is underway, so any added adjustments at this time are unknown
Deland	2 - 3% performance based merit
Haines City	1.50%
Kissimmee	2% COLA; 1% market adjustment; 2% merit
Lake Alfred	2%
Lake Wales	1% October 1, 2017; 1% April 1, 2018
Lakeland	1.5% across the board and eligible for 2.5% merit
Plant City	2.5% step employees; 7.5% non-step employees
Polk County	3.50%
Ocoee	3% for non-bargaining unit employees; no merit 3% for police and fire is still being negotiated
Oviedo	3% for non-bargaining unit employees
St. Cloud	3% for non-bargaining unit employees; no merit
Temple Terrace	3% non-bargaining employees; information for bargaining employees has been requested but not yet received
Winter Garden	2.5%; no merit
Winter Haven	0%; no merit

Lump Sum Bonus Scenario (Excludes Benefit Cost)
08-Nov-17

Note: The 3% of salary bonus was determined by multiplying an employee's current salary by .03.

To arrive at the \$1,317 per FTE bonus, General and Support Fund dollars needed, less benefit cost, was divided by the number of employees in said fund.

The wage and benefit cost in the General Fund for a lump sum bonus is \$604,785; the same cost across all funds totals \$929,193. One-third of the cost is accounted for in the FY2018 budget.

The City Manager recommends award of a \$1,317 lump sum bonus for fulltime employees and a \$658 for part time employees. In lieu of a COLA, a lump sum bonus is an equitable distribution of monies that affords the greatest value to lesser paid employees. See examples below.

<u>Classification</u>	<u>Pay Grade</u>	<u>Current Salary</u>	<u>Gross Value of Bonus</u>		<u>Bonus Value Difference</u>	<u>Percent Value of</u>
			<u>3% of Salary</u>	<u>\$1,317 Per FTE</u>	<u>\$1,317 Per FTE vs. 3% of Salary</u>	<u>\$1,317 Per FTE Bonus</u>
Building Service Worker	14	24,689.60	740.69	1,317.00	\$576.31	5.30%
Maintenance Operator I	16	25,376.00	761.28	1,317.00	\$555.72	5.20%
Utility Servicer I	18	27,435.20	823.06	1,317.00	\$493.94	4.80%
Driver/Collector	20	32,968.00	989.04	1,317.00	\$327.96	3.99%
Executive Assistant	22	40,372.80	1,211.18	1,317.00	\$105.82	3.26%
Water Plant Operator B	24	41,828.80	1,254.86	1,317.00	\$62.14	3.15%
Police Officer	26	50,211.20	1,506.34	1,317.00	-\$189.34	2.62%
Firefighter III	28	53,586.00	1,607.58	1,317.00	-\$290.58	2.46%
Chief Accountant	30	60,132.80	1,803.98	1,317.00	-\$486.98	2.19%
Athletics Superintendent	32	65,540.80	1,966.22	1,317.00	-\$649.22	2.00%
Sr. Design Engineer	34	82,992.00	2,489.76	1,317.00	-\$1,172.76	1.59%
Chief Information Officer	39	101,254.40	3,037.63	1,317.00	-\$1,720.63	1.30%

Fiscal Impact

FUND	Cost of 3% Bonus	Budget	Budget Shortfall	Estimated 9/30/18 Equity	Equity Balance after Bonus	% of Equity Balance after Bonus	Policy
General Fund, Library Fund, Cemetery Fund, Airport Fund	599,376	201,985	(397,391)	9,463,241	9,065,850	21.9%	17.0%
Downtown CRA	1,269	221	(1,048)	-	* ^{50,000} (1,048)	na	na
Florence Villa CRA	1,269	221	(1,048)	-	* ^{20,000} (1,048) <i>Capital</i>	na	na
Building Fund	14,905	4,732	(10,173)	1,485,144	1,474,971	na	na
Solid Waste Fund	45,553	19,432	(26,121)	1,969,944	1,943,823	na	na
Water/Sewer Fund	170,153	66,878	(103,275)	30,128,419	30,025,144	na	na
Stormwater Fund	17,598	4,984	(12,614)	2,355,440	2,342,826	na	na
Dark Fiber Fund	1,239	631	(608)	-	(608)	na	na
Internal Services Fund	55,433	16,719	(38,714)	326,877	288,163	na	na
Motor Pool Fund	16,989	5,678	(11,311)	-	* (11,311)	na	na
TOTAL	923,784	321,481	(602,303)	45,729,065	45,126,762		

* These funds have unassigned FY 2018 expenditures which can be used for bonus