

**CITY OF WINTER HAVEN FACT SHEET  
CITY COMMISSION MEETING  
September 10, 2019**

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**DATE:** August 2, 2019  
**TO:** Honorable Mayor and City Commissioners  
**VIA:** Mike Herr, City Manager  
**FROM:** Cal Bowen, Financial Services Department Director  
**SUBJECT:** Budget Ordinance NO. O-19-35

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**BACKGROUND:**

During the course of each fiscal year, events occur which were not anticipated in the beginning budget for that particular year. When the unanticipated event(s) causes a Department or Fund to exceed the annual budget allocation, a budget amendment is required.

When sufficient surplus budgeted funds are available in departments, other than the department sustaining the cost of the unanticipated event(s), a simple City Commission approved budget transfer is all that is required. However, if the unanticipated event(s) requires additional funds to be appropriated, the annual budget ordinance must be amended by ordinance. The FY 2019 required budgetary adjustments fit the latter budget situation and require an ordinance.

A description of the budgetary changes are as follows:

1. Most Transportation expenditures have historically been budgeted in the City's General Fund. These expenditures include payments for the Transportation Improvement Program (TIP). If a transportation project is not completed at the conclusion of the fiscal year, the unspent budget closes into the General Fund's equity balance and loses its identity as Transportation Money. The addition of a Transportation Fund whose purpose is to account for transportation projects, unspent funds will close into the Transportation Fund balance but will retain their identity as monies obligated for transportation purposes.

Ordinance O-19-35 transfers the General Fund's TIP (\$1,000,000) budget, the Lake Silver Project (\$1,213,138) and Ave. C and 2<sup>nd</sup> Street SW Project (\$125,000) to the newly created Transportation Fund.

2. The City is contemplating either consolidating governmental services into Nora Mayo Hall or constructing a new City Hall. The Building Permit operation will be part of this consolidation. The Building Permit Fund currently has sufficient funds to pay their prorata share of the cost of either contingency. Ordinance NO. O-19-35 sets aside \$3.0 million of building permit fees for their proportionate share of the cost of the consolidation. The funds will retain their identity in the 2015 Construction Fund.
3. The Downtown CRA Advisory Board requested \$300,000 of CRA Fund equity be appropriated for the purpose of constructing a bus pull off area at the Winter Haven Hospital and \$20,000 to paint the downtown water tower. Neither of these projects were included in the FY 2018-2019 Budget.
4. Polk County agreed to pay 40% of the annual debt service on the \$25.0 million loan used to construct the Chain of Lakes Fieldhouse. The County's share of the FY 2019 debt totals \$701,500. Ordinance O-19-35 increases General Fund revenues and expenses by this amount.

**RECOMMENDATION:**

Staff recommends the City Commission approve Ordinance NO. O-19-35

**ATTACHMENTS:**

Ordinance NO. O-19-35

**ORDINANCE NO. O-19-35**

**AN ORDINANCE AMENDING ORDINANCE NO. O-18-66  
APPROPRIATION OF FUNDS FOR DEFRAYING THE EXPENSES  
OF THE MUNICIPAL GOVERNMENT OF THE CITY OF WINTER  
HAVEN FOR THE FISCAL YEAR COMMENCING OCTOBER 1,  
2018, 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 revenues line in the General Fund are hereby amended as follows:

001-334414-000 FDOT Grant Revenue	Decrease from \$1,213,138 to \$0.
001-389900-600 Non-Operating Revenue	Increase from \$0 to \$701,500.

2. The following expenditure lines in the General Fund are hereby amended as follows:

001-09-401-4605 Streets TIP	Decrease from \$1,000,000 to \$0.
001-09-401-6301 Streets-Other Capital Improvements	Decrease from \$1,438,138 to \$100,000.
001-80-928-9159 Transfer to Transportation Fund	Increase from \$0 to \$1,125,000.
001-80-928-9113 Transfer to Debt Service	Increase from \$3,141,820 to \$3,843,320.

3. The following expenditure line in the Downtown CRA Fund is hereby amended as follows:

108-10-215-6301	Increase from \$235,000 to \$555,000.
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4. The following expenditure line in the Building Permit Fund is hereby amended as follows:

113-10-216-9196 Transfer to the 2015 Construction Fund	Increase from \$0 to \$3,000,000.
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5. The following revenue lines in the Transportation Fund are hereby amended as follows:

301-334414-000  
FDOT Revenue Increase from \$0 to \$1,213,138.

301-381000-001  
Transfer from General Fund Increase from \$0 to \$1,125,000.

6. The following expenditure lines in the Transportation Fund are hereby amended as follows:

301-80-205-4605  
TIP Increase from \$0 to \$1,000,000.

301-80-205-6301  
Other Capital Improvements Increase from \$0 to \$1,338,138.

7. This Ordinance shall take effect immediately upon passage.

INTRODUCED on first reading this 26th day of August, 2019

PASSED on second reading this 10th day of September, 2019

CITY OF WINTER HAVEN, FLORIDA

\_\_\_\_\_  
Mayor-Commissioner

ATTEST:

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City Clerk

Approved as to form:

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City Attorney