REGULAR CITY COMMISSION MEETING
TUESDAY, MAY 26, 2020
6:00 PM
Via Communications Media Technology pursuant to R-20-25
City Hall, John Fuller Auditorium
451 Third Street NW
Winter Haven, FL 33881

1. **CALL TO ORDER** - Bradley T. Dantzler, Mayor

2. **ROLL CALL** - Vanessa Castillo, MMC, City Clerk

3. **INVOCATION** - Travis Edwards - Parks, Recreation and Culture Director

4. **PLEDGE OF ALLEGIANCE** - Vanessa Castillo, MMC, City Clerk

5. **PRESENTATIONS**

5.A. FY 2019 City of Winter Haven Comprehensive Annual Financial Report

Staff Contact: *Cal Bowen, Financial Services Department Director, cbowen@mywinterhaven.com*

Summary - Comprehensive Annual Financial Report
FY 2019 Comprehensive Annual Financial Report

5.B. COVID-19 Update - Travis Edwards, Parks, Recreation and Culture Director - Discuss Summer Camp

Staff Contact: *Brittany Overstreet, Senior Executive Assistant, boverstreet@mywinterha*

6. **MINUTES**

6.A. May 6, 2020 Agenda Review Session Minutes

Staff Contact: *Joanna Abernathy, MMC, Deputy City Clerk, jabernathy@mywinterhaven.com*

2020-05-06 DRAFT Agenda Review Session Minutes with Attachment

6.B. May 11, 2020 Regular City Commission Meeting Minutes

Staff Contact: *Vanessa Castillo, MMC, City Clerk, vcastillo@mywinterhaven.com*

2020-05-11 DRAFT Regular City Commission Minutes with Attachments

7. **COMMENTS FROM THE AUDIENCE**

8. **ORDINANCE(S) - SECOND READING - PUBLIC HEARING**

9. CONSENT AGENDA

9.A. External Auditor Proposal

Staff Contact: *Cal Bowen, Financial Services Department Director, cbowen@mywinterhaven.com*

Summary - Renewal of External Auditor Firm
CliftonLarsonAllen Proposal
CliftonLarsonAllen Engagement Letter

9.B. Award of 2020 Task Orders 1.0-7.0 for Reclaimed Water, Force Main, Fiber Interconnect, Construction Engineering and Inspection (CEI) Services, to Jones Edmunds and Associates, (Winter Haven, FL)

Staff Contact: *Gary M Hubbard, Utility Services Department Director, ghubbard@mywinterhaven.com*

Summary - Award of 2020 Task Orders 1.0-7.0 for Reclaimed Water, Force Main, Fiber Interconnect, Construction Engineering and Inspection (CEI) Services, to Jones Edmunds and Associates, (Winter Haven, FL)
Professional Engineering Consulting Services Agreement
Jones Edmunds and Associates - Scope of Services, 2020 Task Orders 1.0-7.0 (Exhibit A), Reclaimed Water Pipeline and Master Force Main

9.C. Award of Contract to Wright-Pierce, Inc. (Lakeland, FL), for Septic to Sewer Master Plan Feasibility Study

Staff Contact: *Gary M Hubbard, Utility Services Department Director, ghubbard@mywinterhaven.com*

Summary - Award of Contract to Wright-Pierce, Inc. for Septic to Sewer Master Plan Feasibility Study
Wright-Pierce, Inc. Master Continuing Professional Consulting Services Agreement, Task Order #001, Scope of Services dated April 15, 2020

9.D. Award of Contract to Atkins, North America, Inc. for Design of Potable Water Interconnects with Town of Dundee and the City of Eagle Lake

Staff Contact: *Gary M Hubbard, Utility Services Department , ghubbard@mywinterhaven.com*

Summary - Award of Contract to Atkins, North America, Inc. for Design of Potable Water Interconnects with Town of Dundee and the City of Eagle Lake
Task Order 1, Exhibit A Scope of Services, Potable Water Interconnects from Atkins North America, Inc.

9.E. Southwest Florida Water Management District (SFWMD) Cooperative Funding Agreement for the South Lake Conine Wetland Restoration/Stormwater Treatment Project (W773) Amendment 1

Staff Contact: *M.J. Carnevale, Public Works Director, MCarnevale@mywinterhaven.com*

Summary - Amendment 1 SWFWMD Agreement
Agreement NO 1 17CF0000415 Amendment 1

9.F. American Public Works Association (APWA) Accreditation

Staff Contact: *M.J. Carnevale, Public Works Director , MCarnevale@mywinterhaven.com*

Summary - APWA Accreditation

Letter of Support
Accreditation Application
Accreditation Agreement
Team Leads and Team

9.G. Federal Aviation Administration (FAA) Coronavirus Aid, Relief, and Economic Security Act (CARES) Act Grant

Staff Contact: *Alex Vacha, Airport Manager , avacha@mywinterhaven.com*

Summary - FAA CARES Act Grant
CARES Grant Number 3-12-0088-031-2020

9.H. Award RFQ 20-35 for Taxiway B Rehabilitation Design & Bidding

Staff Contact: *Alex Vacha, Airport Manager, avacha@mywinterhaven.com*

Summary - Award RFQ-20-35 - Taxiway B Rehabilitation Design & Bidding
RFQ-20-35 Bid Tabulation Sheet
Recommendation of Award Letter
Taxiway B Rehabilitation Exhibit
Taxiway B Rehabilitation Preliminary Cost Estimate

10. RESOLUTION(S)

10.A. R-20-32 - Agreement with FDOT for Highway Lighting Maintenance

Staff Contact: *M.J. Carnevale , Public Works Director , MCarnevale@mywinterhaven.com*

Summary - Resolution R-20-32
R-20-32
Exhibit "A" State Highway Lighting, Maintenance, and Compensation Agreement for FY20/21

10.B. R-20-33 - Donation of City Right-Of-Way to the Florida Department of Transportation

Staff Contact: *T. Michael Stavres, Assistant City Manager, mstavres@mywinterhaven.com*

Summary - Resolution R-20-33
R-20-33
R-20-33 Exhibit A City Deed Document
R-20-33 Exhibit B Temporary Easement Document

11. ORDINANCE(S) - FIRST READING

11.A. O-20-26 - Winter Haven Firefighters' Pension

Staff Contact: *Shawn Dykes, Human Resources Manager, sdykes@mywinterhaven.com*

Summary - Ordinance 0-20-26
O-20-26
Legal Counsel Bonni Spatara Jensen's email dated May 3, 2020
Plan Actuary Foster & Foster No Financial Impact Letter

12. NEW BUSINESS

13. CITY COMMISSIONERS/LIAISON REPORTS

14. CITY ATTORNEY REPORT

15. CITY MANAGER REPORT

15.A. Fire Station 3 Groundbreaking

Staff Contact: *Brittany Overstreet, Senior Executive Assistant, boverstreet@mywinterhaven.com*

16. ASSISTANT CITY MANAGER REPORT

17. CITY CLERK REPORT

18. DEVELOPMENTS OF NOTE

19. EMERGENCY MATTERS NOT RECEIVED FOR THE AGENDA

20. ADJOURNMENT

If a person decides to appeal any decision made by the Commission with respect to any matter considered at such meeting or hearing, they will need a record of the proceedings, and that, for such purpose, they may need to ensure that a verbatim record of the proceeding is made which record includes the testimony and evidence upon which the appeal is to be based (FS 286.0105). In accordance with the Americans with Disabilities Act and Florida Statutes, Section 286.26, persons with disabilities needing special accommodations to participate in this proceeding, should contact the City Clerk's Office, 451 Third Street, NW, Winter Haven, Florida 33881, in writing, not later than 48 hours prior to the proceeding; if not in writing, then not later than four (4) days prior to the proceeding at (863) 291-5600. Vision or hearing impaired please call (800) 955-8771 for assistance.

CITY OF WINTER HAVEN FACT SHEET
CITY COMMISSION MEETING
May 26, 2020

DATE: May 7, 2020

TO: Honorable Mayor and City Commissioners

VIA: Mike Herr City Manager
T. Michael Stavres, Assistant City Manager

FROM: Cal Bowen, Financial Services Department Director

SUBJECT: FY 2019 City of Winter Haven Comprehensive Annual Financial Report

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BACKGROUND:

Staff is pleased to present for City Commission acceptance/approval the City's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2019. The report is comprised of several sections:

The Introductory Section (pages 1-8) includes the Transmittal Letter, the Certificate of Achievement awarded to the City by the Government Finance Officers Association and an Organizational Chart.

The Financial Section (pages 9-157) includes the Independent Auditors Report, Management's Discussion and Analysis, the Notes to the Financial Statements and the individual Fund financial statements.

The Statistical Section (pages 158-183) includes various tables which present information as a context for understanding the City's overall financial health.

The Other Reports Section (pages 184-196) includes a variety of reports on the City's internal accounting controls, federal and state financial assistance and the Management Letter.

A discussion of several parts of the CAFR is as follows:

Report of Independent Auditors

The City's external auditor's report on the City's financial statements is contained on pages 9, 10 and 11 of the CAFR. CliftonLarsonAllen issued a "clean opinion". The salient portion of the opinion states that the financial statements "present

fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City as of September 30, 2019".

City Wide Statements

At the conclusion of FY 2019 the City's total assets and deferred outflows exceeded total liabilities and deferred inflows by $135.9 million. The $135.9 million surplus assets were comprised of $71.1 million of capital assets, $15.0 million restricted for asset renewal and replacement, $5.9 million restricted for debt service and $35.6 million classified as available or unrestricted.

General Fund

The General Fund was budgeted to use $3.0 million of fund equity for construction of a fire station in the southwest section of the City. However, due to General Fund revenues exceeding budget by 2% and expenditures finishing the year 4% below budget, the expected $3.0 million budget deficit was actually a $27,560 surplus which increased the unassigned fund balance to $12.6 million. The unassigned fund balance was 29.7% of FY 2019 General Fund budgeted expenditures, exceeding the 17% policy by 12.7%.

Non-Major Governmental Funds

The fourteen (14) funds referred to as non-major funds, collectively added $1.1 million to fund equity during the year. Proceeds from the charges for services category were the largest contributions to the increase.

Business-Type Activities-Enterprise Funds

The five enterprise funds collectively resulted in a positive change in net position of $10.4 million.

Other Reports

This section of the Report includes a schedule of Federal Awards, the Management Letter and Independent Accountants' Report regarding the Investment of Public Funds.

This section also includes the Auditor's findings and questioned costs. The Auditors listed three (3) issues classified as financial statement findings as questioned costs:

1) Retainage on a construction contract was not recorded prior to the books being closed for audit.

2) Bank statements were not timely reconciled during the year due to staff vacancies. All bank statements were reconciled by yearend.
3) The Airport Manager submitted grant draw requests without review. All draw request filed during the year were accurate.

RECOMMENDATION:

Staff recommends the City Commission accept/approve the FY 2019 City of Winter Haven Comprehensive Annual Financial Report.

FINANCIAL IMPACT:

There is no financial impact with the acceptance of this Report.

ATTACHMENTS:

FY 2019 City of Winter Haven Comprehensive Annual Financial Report.

City of Winter Haven, Florida
A Distinctively Different City

Dedicated to enhancing the unique lifestyle of its residents



Comprehensive Annual Financial Report
For The Year Ended September 30, 2019

CITY OF WINTER HAVEN, FLORIDA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED SEPTEMBER 30, 2019

Prepared by:

Finance Department
Calvin T. Bowen, Finance Director

CITY OF WINTER HAVEN, FLORIDA
TABLE OF CONTENTS
YEAR ENDED SEPTEMBER 30, 2019

INTRODUCTORY SECTION
- LETTER OF TRANSMITTAL 1
- ORGANIZATIONAL CHART 5
- CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING 6
- PRINCIPAL CITY OFFICIALS 8

FINANCIAL SECTION
- INDEPENDENT AUDITORS' REPORT 9
- MANAGEMENT'S DISCUSSION AND ANALYSIS (REQUIRED SUPPLEMENTARY INFORMATION) 12
- GOVERNMENT-WIDE FINANCIAL STATEMENTS
  - STATEMENT OF NET POSITION 30
  - STATEMENT OF ACTIVITIES 31
- FUND FINANCIAL STATEMENTS
  - GOVERNMENTAL FUNDS FINANCIAL STATEMENTS
    - BALANCE SHEET 33
    - RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION 34
    - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES 35
    - RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES 36
    - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND 37
    - STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – COMMUNITY REDEVELOPMENT AGENCY FUND 38
  - PROPRIETARY FUNDS FINANCIAL STATEMENTS
    - STATEMENT OF NET POSITION 39
    - STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION 41
    - STATEMENT OF CASH FLOWS 42
  - FIDUCIARY FUNDS FINANCIAL STATEMENTS
    - STATEMENT OF FIDUCIARY NET POSITION 44
    - STATEMENT OF CHANGES IN FIDUCIARY NET POSITION 45

CITY OF WINTER HAVEN, FLORIDA
TABLE OF CONTENTS (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2019

FINANCIAL SECTION (CONTINUED)

NOTES TO FINANCIAL STATEMENTS 46

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION LIABILITY AND RELATED RATIOS 116

SCHEDULE OF EMPLOYER CONTRIBUTIONS 122

SCHEDULE OF INVESTMENT RETURNS 129

SCHEDULE OF CHANGES IN THE CITY'S TOTAL OPEB LIABILITY AND RELATED RATIOS 130

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET 131

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE 134

BUDGET TO ACTUAL COMPARISON OTHER MAJOR AND NONMAJOR GOVERNMENTAL FUNDS

SCHEDULE OF EXPENDITURES AND TRANSFERS – BUDGET AND AND ACTUAL – GENERAL FUND 137

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – 2015 CONSTRUCTION FUND 138

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL

LIBRARY FUND 139

AIRPORT FUND 140

CEMETERY FUND 141

COMMUNITY DEVELOPMENT GRANT FUND 142

SHIP GRANT FUND 143

BUILDING SAFETY FUND 144

IMPACT FEE FUND 145

FEDERAL BUILDING FUND 146

2007 CONSTRUCTION FUND 147

TRANSPORTATION FUND 148

CITY OF WINTER HAVEN, FLORIDA
TABLE OF CONTENTS (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2019

FINANCIAL SECTION (CONTINUED)

NONMAJOR PROPRIETARY FUNDS

COMBINING STATEMENT OF NET POSITION 149

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION 151

COMBINING STATEMENT OF CASH FLOWS 152

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF NET POSITION 154

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION 156

COMBINING STATEMENT OF CASH FLOWS 157

STATISTICAL SECTION

NET POSITION BY COMPONENTS 160

CHANGES IN NET POSITION 161

GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE 163

FUND BALANCES OF GOVERNMENTAL FUNDS 164

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS 165

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY 167

PROPERTY TAX RATES 168

PRINCIPAL TAXPAYERS 169

PROPERTY TAX LEVIES AND COLLECTIONS 170

RATIOS OF OUTSTANDING DEBT BY TYPE 171

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT 172

PLEDGED-REVENUE COVERAGE 173

WATER AND SEWER CONSUMPTION 174

DEMOGRAPHIC AND ECONOMIC STATISTICS 175

PRINCIPAL EMPLOYERS 176

FULL-TIME EQUIVALENT CITY GOVERNMENTAL EMPLOYEES BY FUNCTION 177

OPERATING INDICATORS BY FUNCTION 178

CAPITAL ASSETS BY FUNCTION 179

MISCELLANEOUS STATISTICS 180

SCHEDULE OF INSURANCE IN FORCE 181

CITY OF WINTER HAVEN, FLORIDA
TABLE OF CONTENTS (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2019

OTHER REPORTS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	**184**
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	**185**
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*	**186**
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE	**188**
SCHEDULE OF FINDINGS AND QUESTIONED COSTS FEDERAL PROGRAMS	**190**
MANAGEMENT LETTER	**194**
INDEPENDENT ACCOUNTANTS' REPORT	**196**

INTRODUCTORY SECTION

LETTER OF TRANSMITTAL

WINTER HAVEN
The Chain of Lakes City

March 24, 2020

FINANCE DIRECTOR

To the Honorable Mayor, Members of the
City Commission and City Manager
The City of Winter Haven, Florida

The comprehensive annual financial report of the City of Winter Haven for the fiscal year ended September 30, 2019, is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the City. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

The City is required to undergo an annual single audit in conformity with the provisions of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Information related to this single audit, including the schedule of federal financial awards, findings and recommendations, and auditor's reports on the internal control structure and compliance with applicable laws and regulations are included in the single audit section of this report.

This report includes all funds of the government. The City provides a full range of services. These services include police and fire protection; sanitation services; water and sewer services; cemetery services; the construction and maintenance of streets, and infrastructure; recreational activities and cultural events. For an easy to read analysis of the City's financial activities see the Management's Discussion and Analysis which is contained in this report.

ECONOMIC CONDITION AND OUTLOOK

Winter Haven is located in central Polk County which lies in the center of the State of Florida, equidistant between the major metropolitan areas of Orlando and Tampa. The County, which encompasses the Lakeland-Winter Haven Metropolitan Statistical Area, is the ninth most populous county in the state with an estimated population of 690,606 in 2019. Polk County's population grew 2.6 percent from 2018, which matched Florida's growth rate as a whole.

General economic conditions in Polk County have mirrored the national trend of economic growth over the last few years. Between 2017, and 2018, the unemployment rate for Winter Haven remained unchanged at 4.7 percent. The preliminary rate of 4.1 percent for 2019 reflects continued improvement in the area's unemployment rate. Polk County exhibits a diversified economy with service, retail trade, construction, healthcare, business and financial services, and manufacturing being the major employment sectors in the county. Significant employment also comes from the mining, tourism, and citrus industries.

City building permits issued during the 12 months between October 2018 and September 2019 authorized $329,272,154 worth of commercial and residential activity. This represents a 43.0 percent increase over the $230,222,661 worth of activity for the period between October 2017 and September 2018. The 43.0 percent increase from 2018 to 2019, represents continued moderate growth when compared to the growth rate of 35.0 percent observed between 2017 and 2018. As evidenced by these numbers, growth in construction activity remains strong.

Winter Haven's estimated population for 2019 was 44,815. This represents an increase of 1,987 persons or 4.6 percent over 2018, and a 32.3 percent increase since 2010. There have been 4,660 new housing units built in the City since 2010, including a mix of single-family homes, mobile homes, and multiple family units.

The outlook for Winter Haven remains positive for the remainder of the decade, for both physical and economic growth. The Southeast and Lucerne Park areas contain a significant amount of platted residential lots, serviceable by City water and sewer utilities. In the last ten years, the City has annexed 1.0 square miles into the City limits of Winter Haven. This represents an increase in the City's area by 2.7 percent. Additionally, developers continue to show interest in the City's downtown. Within the past two years several new commercial and multi-family projects have been permitted within the downtown and surrounding areas. In total, 79 new housing units have been completed in or near downtown since 2014.

The economy is expected to experience moderate growth in 2020, as many of the large economic developments initiated in the last few years continue to grow. New growth is expected in the multi-family housing, service, wholesale/retail trade, hospitality, and warehousing and distribution sectors. With the continued success of Legoland Florida, and expansion of the CSX Rail Terminal, the area will likely see increased growth for the remainder of the decade. Locational factors, and active local economic development efforts, are the basis of the outlook.

While having a positive impact, this growth also presents significant challenges for the City government. With the loss of some federal grants, if the present high level of services is to be maintained, the City will need to explore new methods of obtaining financial resources for the future.

MAJOR INITIATIVES

Chain of Lakes Field House

In 2016 Envisors (Pennoni) was given a $275,000 contract plus $13,200 expenses for study and design of the Chain of Lakes site for the construction of a Field House and Convention Center. The Contract was completed in FY 2017 with expenditure of the $288,200 by Envisors plus travel expense for staff to travel to various sites with similar facilities. In May 2017 the Tourist Development Council donated $1.0 million to the design costs of the facility due to an Orlando Magic basketball farm team being scheduled to use the building as a practice facility. A $25.0 million bond was issued to CenterState Bank in August 2017 to acquire funding for the project. Polk County, via an interlocal agreement, will pay the annual debt service on $10 million of the $25 million bond. The bond was structured as a draw loan in FY 2018 with the undrawn proceeds to be deposited on October 1, 2018. In FY 2017 $100,000 was drawn to activate the loan. In FY 2018 the City Commission approved an agreement with Straughn, Trout to provide architectural services at a price of $1,775,000. Rodda Construction, Inc. and Everett Whitehead and Sons, Inc. were selected to work in concert with Straughn Trout via a Construction Management at Risk contract. Early in FY 2019 the City Commission approved a guaranteed maximum price contract in the amount of $19,405,000. This contract included a majority of work excluding the HVAC system and some of the plumbing and electrical work. The City Commission approved an internal loan from the Water and Sewer Fund in the amount of $1,220,000 to retrofit the existing buildings HVAC system and other upgrades. The funds were borrowed for a ten year period at a rate of 3 ½%. At year-end the Field House was close to completion with a grand opening ceremony planned for January 2020.

Polk Regional Water Cooperative

In 2018 the City Commission approved a Resolution agreeing to fund a share of the cost of a feasibility study to identify water supply projects in cooperation with Polk County, Southwest Florida Water Management District (SWFWMD) and other Polk County Cities. The City of Winter Haven's share of the cost of the feasibility study was estimated to be $1,095,827.

At the conclusion of 2019 discussions with the Polk Water Cooperative regarding the cost of construction and each member's share of these costs were underway. The initial proposal calculated the City of Winter Haven's long term share of the costs to be 16.18% of $263,099,344. The cooperative members have yet to agree to the proposal.

One Water Master Plan

The ultimate goal of the One Water Master Plan is to construct a series of natural water storage facilities throughout the local watershed that would create water supply, prevent flooding, improve water quality, protect lakes and provide recreation and scenic beauty. The City's mission is to align resources, policies and funding to achieve the One Water Vision working cooperatively with local and regional partners.

FINANCIAL INFORMATION

Management of the City is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse and to ensure that adequate accounting records are complete to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Single Audit

As a recipient of federal, state and county financial assistance, the City also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management and the internal audit staff of the government.

As a part of the City's single audit, tests are made to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, as well as to determine that the City has complied with applicable laws and regulations.

Budgeting Controls

In addition to the accounting internal control structure, the City maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City's governing body. Activities of the general fund, three capital project funds and eight of the nine special revenue funds are included in the annual appropriated budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is on the departmental level and is reported by function and activity within an individual fund.

The City also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts lapse at year-end. However, encumbrances generally are reappropriated as part of the following year's budget.

As demonstrated by the statements and schedules included in the financial section of this report, the City continues meeting its responsibility for sound financial management.

OTHER INFORMATION

Independent Audit

State statutes require an annual audit by independent certified public accountants. The accounting firm of CliftonLarsonAllen, CPA's L.L.P. has fulfilled this role.

Awards

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its comprehensive annual financial report for the fiscal year ended September 30, 2018. This was the thirtieth consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, the City published an easily readable and efficiently organized Comprehensive Annual Financial Report. This report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments

The preparation of the Comprehensive Annual Financial Report was made possible by the dedicated service of the entire staff of the Finance Department. Each member of the department has my sincere appreciation for the contributions made in the preparation of this report.

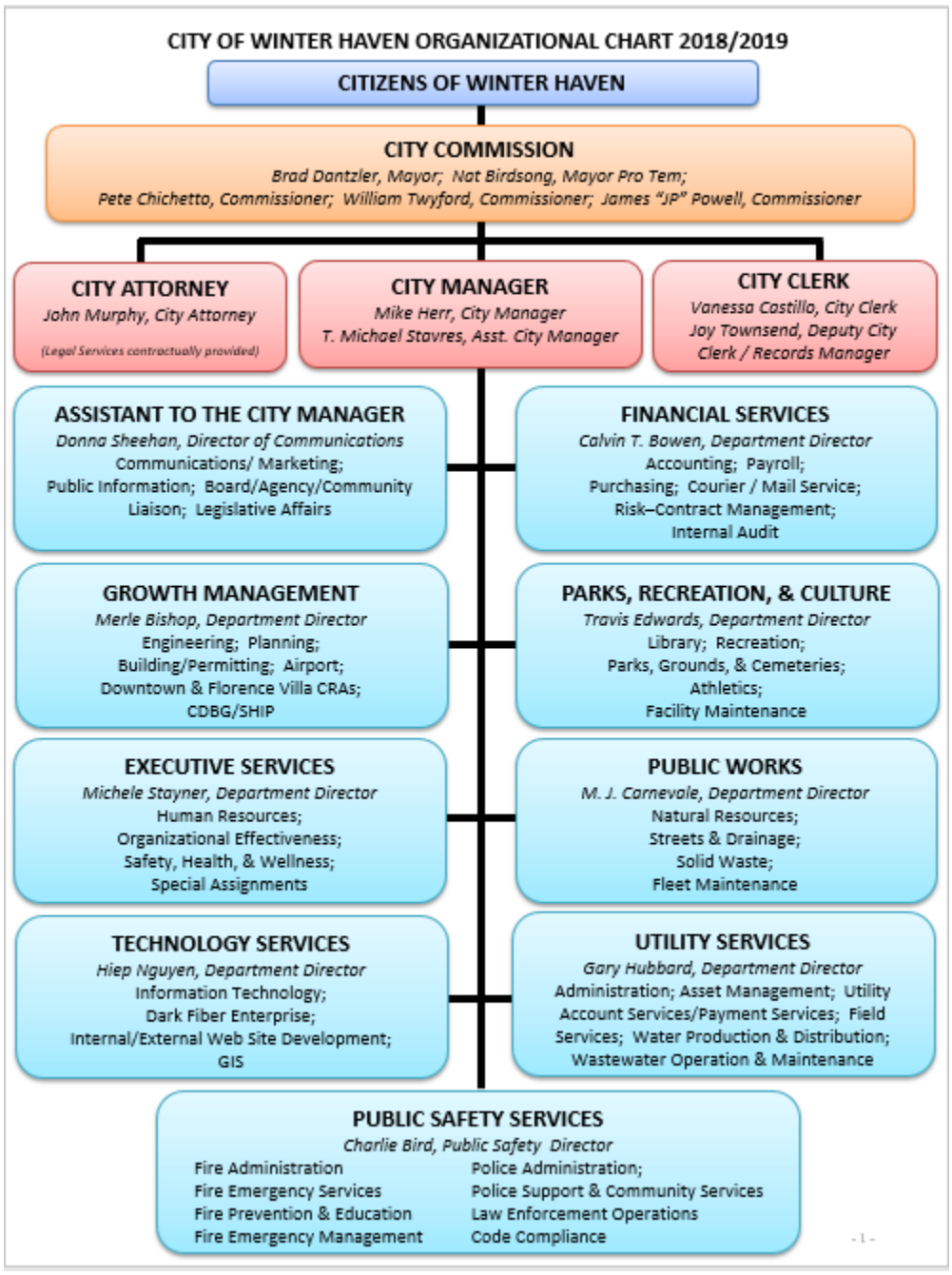
In closing, without the leadership and support of the governing body of the government, preparation of this report would not have been made possible.

Sincerely,

Calvin T. Bowen

Calvin T. Bowen
Financial Services Department Director

ORGANIZATIONAL CHART


CITY OF WINTER HAVEN ORGANIZATIONAL CHART 2018/2019
CITIZENS OF WINTER HAVEN
CITY COMMISSION
Brad Dantzler, Mayor; Nat Birdsong, Mayor Pro Tem;
Pete Chichetto, Commissioner; William Twyford, Commissioner; James "JP" Powell, Commissioner
CITY ATTORNEY
John Murphy, City Attorney
(Legal Services contractually provided)
CITY MANAGER
Mike Herr, City Manager
T. Michael Stavres, Asst. City Manager
CITY CLERK
Vanessa Castillo, City Clerk
Joy Townsend, Deputy City Clerk / Records Manager
ASSISTANT TO THE CITY MANAGER
Donna Sheehan, Director of Communications
Communications/ Marketing;
Public Information; Board/Agency/Community Liaison; Legislative Affairs
FINANCIAL SERVICES
Calvin T. Bowen, Department Director
Accounting; Payroll;
Purchasing; Courier / Mail Service;
Risk–Contract Management;
Internal Audit
GROWTH MANAGEMENT
Merle Bishop, Department Director
Engineering; Planning;
Building/Permitting; Airport;
Downtown & Florence Villa CRAs;
CDBG/SHIP
PARKS, RECREATION, & CULTURE
Travis Edwards, Department Director
Library; Recreation;
Parks, Grounds, & Cemeteries;
Athletics;
Facility Maintenance
EXECUTIVE SERVICES
Michele Stayner, Department Director
Human Resources;
Organizational Effectiveness;
Safety, Health, & Wellness;
Special Assignments
PUBLIC WORKS
M. J. Carnevale, Department Director
Natural Resources;
Streets & Drainage;
Solid Waste;
Fleet Maintenance
TECHNOLOGY SERVICES
Hiep Nguyen, Department Director
Information Technology;
Dark Fiber Enterprise;
Internal/External Web Site Development;
GIS
UTILITY SERVICES
Gary Hubbard, Department Director
Administration; Asset Management; Utility Account Services/Payment Services; Field Services; Water Production & Distribution; Wastewater Operation & Maintenance
PUBLIC SAFETY SERVICES
Charlie Bird, Public Safety Director
Fire Administration
Fire Emergency Services
Fire Prevention & Education
Fire Emergency Management
Police Administration;
Police Support & Community Services
Law Enforcement Operations
Code Compliance
- 1 -

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Winter Haven

Florida

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2018

Christopher P. Morrill

Executive Director/CEO

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Winter Haven, Florida for its Comprehensive Annual Financial Report for the fiscal year ended September 30, 2018. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

CITY OF WINTER HAVEN, FLORIDA
PRINCIPAL CITY OFFICIALS
SEPTEMBER 30, 2019

Mayor

Bradley T. Dantzler

Commissioners

Nathaniel J. Birdsong Jr.

Peter M. Chichetto

William J. Twyford

James H. Powell

City Manager

Mike Herr

City Clerk

Vanessa Castillo

City Attorney

Frederick J. Murphy, Jr.

City Auditors

CliftonLarsonAllen LLP

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Members of the City Commission
City of Winter Haven, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Winter Haven, Florida (City), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City as of September 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and Community Redevelopment Agency Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 12 through 29 and information on pension plans and other postemployment benefits on pages 116 through 130 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules and introductory and statistical sections are presented for the purpose of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* is also presented for purposes of additional analysis and is not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2020, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Winter Haven, Florida
March 24, 2020

The City of Winter Haven's discussion and analysis (MD&A) is designed to provide an objective and easy to read analysis of the City's financial activities. The analysis is designed to assist the reader in focusing on significant financial issues, provide an overview of the City's financial activity, identify the changes in the City's financial position (its ability to address the next and subsequent year challenges), identify any material deviations from the financial plan (the approved budget), and identify individual fund issues of concern.

Since the Management's Discussion and Analysis is designed to focus on the current year's activities, resulting changes, and currently known facts, please read it in conjunction with the Transmittal Letter, and the City's financial statements and auditor's report.

Financial Highlights

- The assets and deferred outflows of the City of Winter Haven exceeded its liabilities and deferred inflows at September 30, 2019 by $135,917,285 (net position). Of this amount, $35,625,372 (unrestricted net position) may be used to meet the City's ongoing obligations.

- The City's total net position increased $34,833,487 during the year.

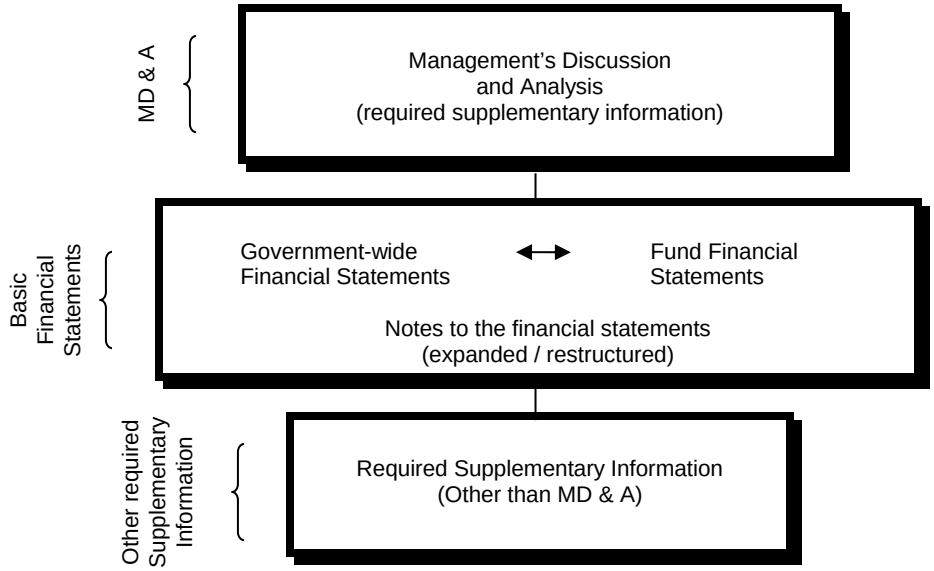
- As of September 30, 2019, the City of Winter Haven's governmental funds reported combined ending fund balances of $43,694,043, an increase of $14,552,587 over the previous year.

- Three of the five business-type funds had positive changes to net position for the year. The Water and Sewer Fund operated with an increase in net position of $8,739,654.

UNDERSTANDING THE BASIC FINANCIAL STATEMENTS

The financial statements focus on both the City as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year to year or government to government) and enhance the City's accountability. The Statement of Net Position and Statement of Activities seek to give the user a combined overview of the City's financial position; eliminates interfund activities, and "other people's money", such as pension funds, which can mislead users when incorporated in a combined manner.

The financial statements use accrual accounting (which focuses on economic resources) in the government wide statements, while maintaining modified accrual accounting (which focuses on current financial resources-budget resources) for governmental activities at the individual fund level. The impact of long-term financial decisions can be more appropriately matched to the period in which the expense or revenue is more properly attributed. A fairer presentation is achieved and the impacts of long-term decisions are promptly recorded as the transactions occur, as opposed to the traditional method of recording transactions when the bill is paid. This discussion and analysis is intended to serve as an introduction to the City's basic financial statements which are presented in the following graph.



Government-wide Financial Statements

The government-wide financial statements (pages 30-32) consist of a Statement of Net Position and a Statement of Activities. Both statements represent an overview of the City as a whole, separating its operations between governmental and business-type activities. The governmental activities of the City include general government, public safety, transportation, economic development, human services, and culture and recreation. The business-type activities of the City consist of the water and sewer utility services, solid waste services, a stormwater utility, a golf course and a DARK Fiber Fund. All information is presented utilizing the economic resource measurement focus and accrual basis of accounting. This method best matches revenues and expenses to the period in which the revenue is earned and the expense attributed. Fiduciary funds, such as pension trust funds, are excluded from the Government-wide Financial Statements as they represent money and funds legally set aside for use by the employee groups they benefit. Florida law requires municipalities to fund pension plans on an actuarially sound basis; therefore, it is important for the user to study the Fund Financial Statements as well as the footnotes and statistical sections of this report.

The Statement of Net Position presents information on all the City's assets and deferred outflows and liabilities and deferred inflows with the difference reported as net position. The focus of the Statement of Net Position is designed to be similar to bottom line results for the City and its governmental and business-type activities. This statement combines and consolidates governmental fund current resources (short-term spendable resources) with capital assets and long-term obligations. Over time, the increase or decrease in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The Statement of Activities presents information showing how the City's net position changed during the most recent fiscal year, focusing on both the gross and net cost of various activities, both governmental and business-type, that are supported by the government's general tax and other revenues. This is intended to summarize and simplify the user's analysis of the cost of various governmental services and/or subsidy to various business-type activities.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over the resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statement. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long term impact of the City's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures and Change in Fund Balances provide a reconciliation (pages 34 and 36) to facilitate this comparison between governmental funds and governmental activities.

The City maintains three separate governmental funds classified as major funds: the General Fund, the 2015 Construction Fund and the Community Redevelopment Agency. Fourteen other funds are reported collectively as non-major funds. Information is presented separately for each major fund in the governmental fund Balance Sheet and the governmental fund Statement of Revenue, Expenditures and Change in Fund Balances.

The City adopts an annual appropriated budget each year in September. Budgetary comparison statements have been provided to demonstrate compliance with the budget (pages 37-38 and 137-148).

The Governmental Funds financial statements presentation is on a sources and uses of liquid resources basis. This is the manner in which the financial plan (the budget) is developed. The flow and availability of liquid resources is a clear and appropriate focus of any analysis of a government. Funds are established for various purposes and the Fund Financial Statements allow the demonstration of sources and uses and/or budgeting compliance for each fund.

Proprietary Funds. The City maintains five enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements, only in more detail. The City uses an enterprise fund to account for the services detailed in the Government-wide Financial Statement section of this letter under business-type activities. The proprietary fund financial statements can be found on pages 39-43 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties other than the City. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support City activities. While these funds represent trust responsibilities of the government, these assets are restricted in purpose and do not represent discretionary assets of the government. The accounting used for fiduciary funds is similar to that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 44 and 45 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. They can be found on pages 46-115 of this report.

Infrastructure assets. The City implemented for the first time in FY 2007 the infrastructure portion related to general governmental activities. Historically, a government's largest group of assets (infrastructure-roads, bridges, traffic signals and underground pipes not associated with a utility, etc.) have not been reported nor depreciated in governmental financial statements. The current standard requires that these assets be valued and reported within the governmental column of the government-wide statement. Additionally, the government must elect to either (a) depreciate these assets over their estimated useful life or (b) develop a system of asset management designed to maintain the service delivery potential to near perpetuity. If the government elects the asset management system or the modified approach, which periodically (at least every third year), by category, measures and demonstrates its maintenance of locally established levels of service standards, the government may record its cost of maintenance in lieu of depreciation. The City of Winter Haven has elected to depreciate its infrastructure assets.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. For the current year, the City's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $135.9 million.

The following table reflects the condensed Statement of Net Position for the current year and the previous year. For more detailed information see the Statement of Net Position on page 30.

Statement of Net Position (Summary)
As of September 30, 2018

	Governmental Activities*		Business-Type Activities*		Totals*	
	2018	2019	2018	2019	2018	2019
Assets:						
Current and Other Assets	$ 39.4	$ 70.2	$ 62.8	$ 70.4	$ 102.2	$ 140.6
Capital Assets	74.7	96.1	68.0	70.7	142.7	166.8
Total Assets	114.1	166.3	130.8	141.1	244.9	307.4
Deferred Outflows of Resources	3.4	8.3	1.6	2.3	5.0	10.6
Liabilities:						
Short-Term Liabilities	9.6	14.4	8.9	10.1	18.5	24.5
Long-Term Liabilities	62.6	92.7	60.4	61.1	123.0	153.8
Total Liabilities	72.2	107.1	69.3	71.2	141.5	178.3
Deferred Inflows of Resources	5.6	3.2	1.7	0.7	7.3	3.9
Net Position:						
Net Investment in Capital Assets	43.9	45.2	20.7	25.9	64.6	71.1
Restricted	6.1	11.3	14.8	17.8	20.9	29.1
Unrestricted	(10.3)	7.8	25.9	27.8	15.6	35.6
Total Net Position	$ 39.7	$ 64.3	$ 61.4	$ 71.5	$ 101.1	$ 135.8

* in million dollars

The largest portion of the City's net position (52.4%) reflects the investment in capital assets (land, buildings, machinery, equipment) net of any debt used to acquire the assets. Approximately 21.4% of the City's net position represents resources which are subject to external restrictions on how they can be used. These assets are used to provide services to citizens and are therefore not available for future spending. Although the investment in capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other resources, since the capital assets themselves cannot be used to liquidate these liabilities. The remaining balance $35.6 million, is available to meet the City's on-going obligations to citizens and creditors.

At September 30, 2019, the City is able to report positive balances in all three categories of net position for the City as a whole and for both the governmental and business activities.

Statement of Activities. Net position of the City represents the difference between Assets and Liabilities of the City using the economic resources measurement focus and accrual basis of accounting. The City has in place many charges that are designed to recover in part or in whole the cost of providing services. Governmental activities increased the City's net position by $24,680,858 and business activities increased net position by $10,152,629. The following table reflects the condensed Statement of Activities for the current and prior year. For more detailed information see the Statement of Activities on pages 31-32.

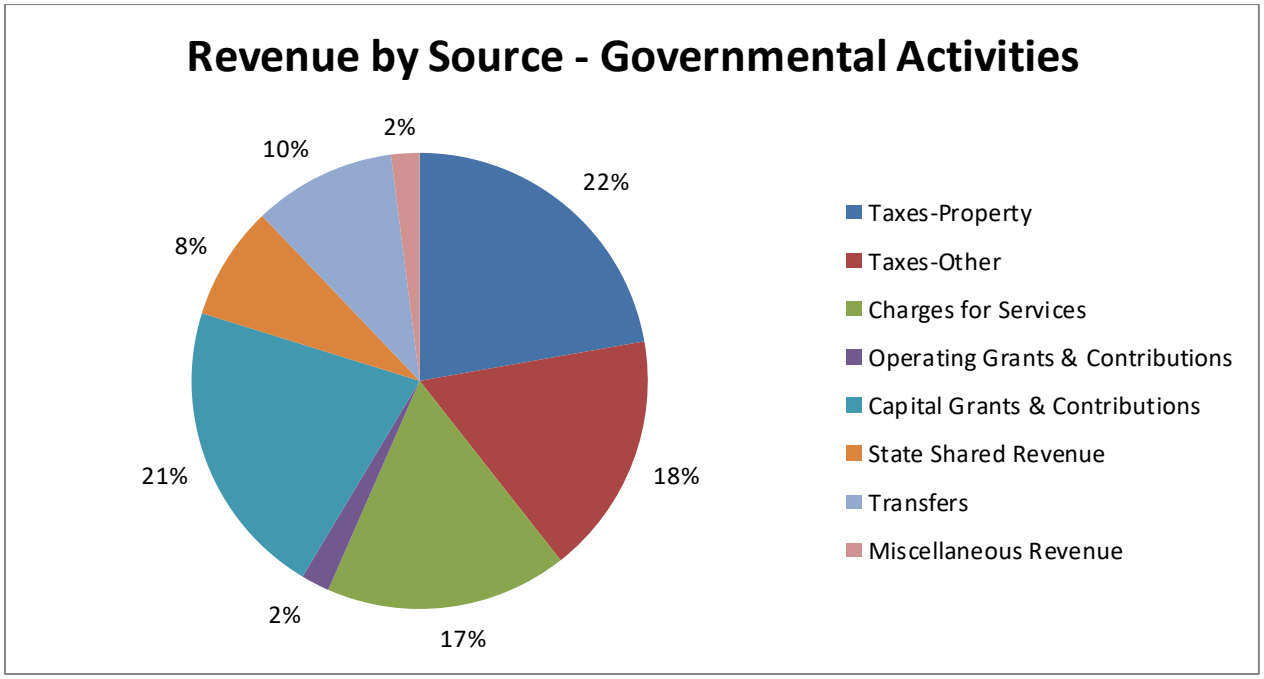
Statement of Activities (Summary)
As of September 30, 2019

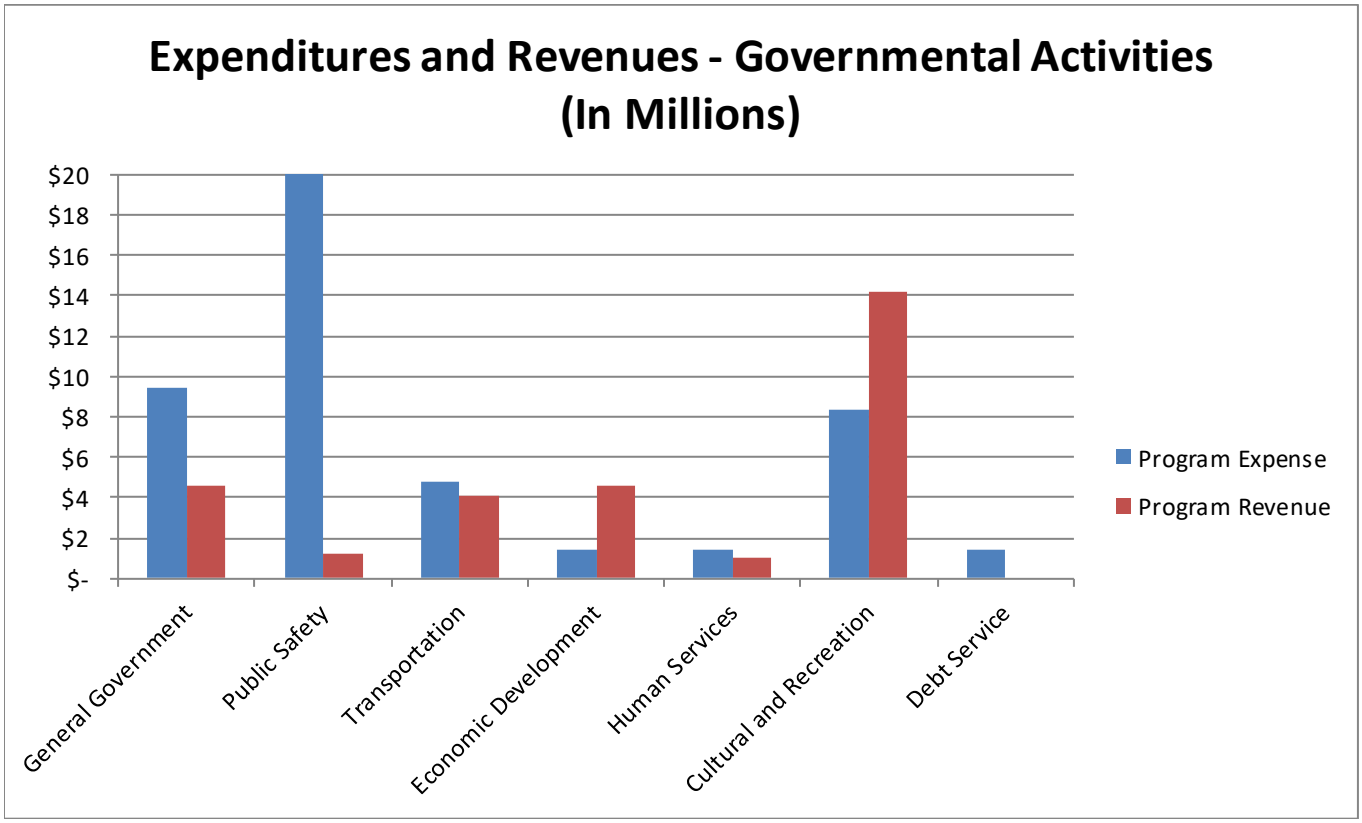
	Governmental Activities*		Business-Type Activities*		Totals*	
	2018	2019	2018	2019	2018	2019
Revenues:						
Program Revenues:						
Charges for Services	$ 12.0	$ 12.9	$ 43.8	$ 44.7	$ 55.8	$ 57.6
Operating Grants and Contributions	0.9	1.5	-	0.4	0.9	1.9
Capital Grants and Contributions	3.7	15.3	3.2	2.2	6.9	17.5
General Revenues:						
Property Taxes	12.8	16.8	-	-	12.8	16.8
Franchise/Public Service Tax	10.1	10.3	-	-	10.1	10.3
Other	8.1	9.6	1.2	1.5	9.3	11.1
Total Revenues	47.6	66.4	48.2	48.8	95.8	115.2
Expenses:						
General Government	8.6	9.4	-	-	8.6	9.4
Public Safety	21.5	22.6	-	-	21.5	22.6
Transportation	4.5	4.8	-	-	4.5	4.8
Economic Environment	2.3	1.4	-	-	2.3	1.4
Human Services	0.9	1.4	-	-	0.9	1.4
Culture and Recreation	8.1	8.4	-	-	8.1	8.4
Debt Service	0.7	1.4	-	-	0.7	1.4
Water and Sewer	-	-	22.7	22.6	22.7	22.6
Solid Waste	-	-	4.9	6.1	4.9	6.1
Willowbrook Golf Course	-	-	1.3	1.0	1.3	1.0
Stormwater	-	-	1.4	1.4	1.4	1.4
Dark Fiber	-	-	0.1	0.2	0.1	0.2
Total Expenses	46.6	49.4	30.4	31.1	77.0	80.5
Increase (Decrease) in Net Position Before Transfers	1.0	17.0	17.8	17.7	18.8	34.7
Transfers	7.7	7.6	(7.7)	(7.6)	-	-
Increase (Decrease) in Net Position	8.7	24.6	10.1	10.1	18.8	34.7
Net Position-October 1	40.3	39.7	56.0	61.4	96.3	101.1
Prior Period Adjustment	(9.3)	-	(4.7)	-	(14.0)	-
Net Position-September 30	$ 39.7	$ 64.3	$ 61.4	$ 71.5	$ 101.1	$ 135.8

* in million dollars

Ad valorem and Franchise/Utility Service Tax make up 40.8% of the governmental activities' revenues. The Other category, which makes up 14.5% of the revenues, consists of motor fuel taxes, sales taxes and cigarette taxes. Charges for services, made up of recreation fees, library fees, sale of cemetery spaces, airport hangar rents and other miscellaneous revenues is 19.4% of governmental activities revenues. Governmental activities increased the City's net position by $24,680,858. The

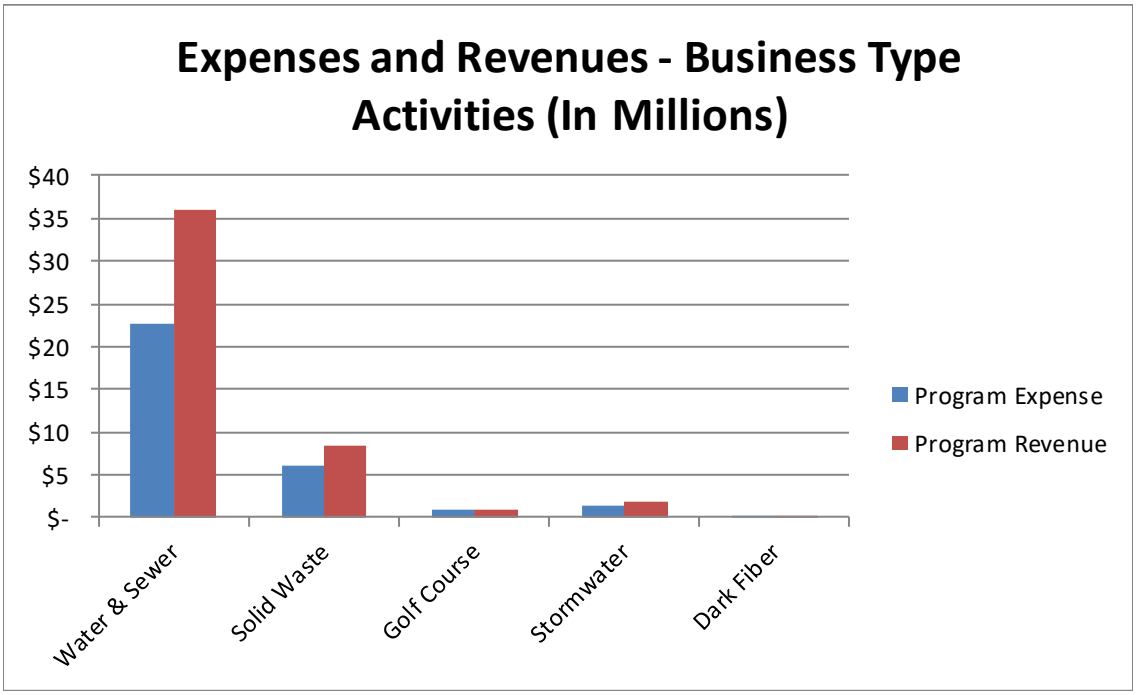
governmental activities increase in net position was due largely to the recognition of intergovernmental revenue from the County for the Fieldhouse project and transfers from the enterprise funds. Business-type activities increase in net position was due to revenues exceeding expectations and developer contributions of assets valued at $2.2 million.

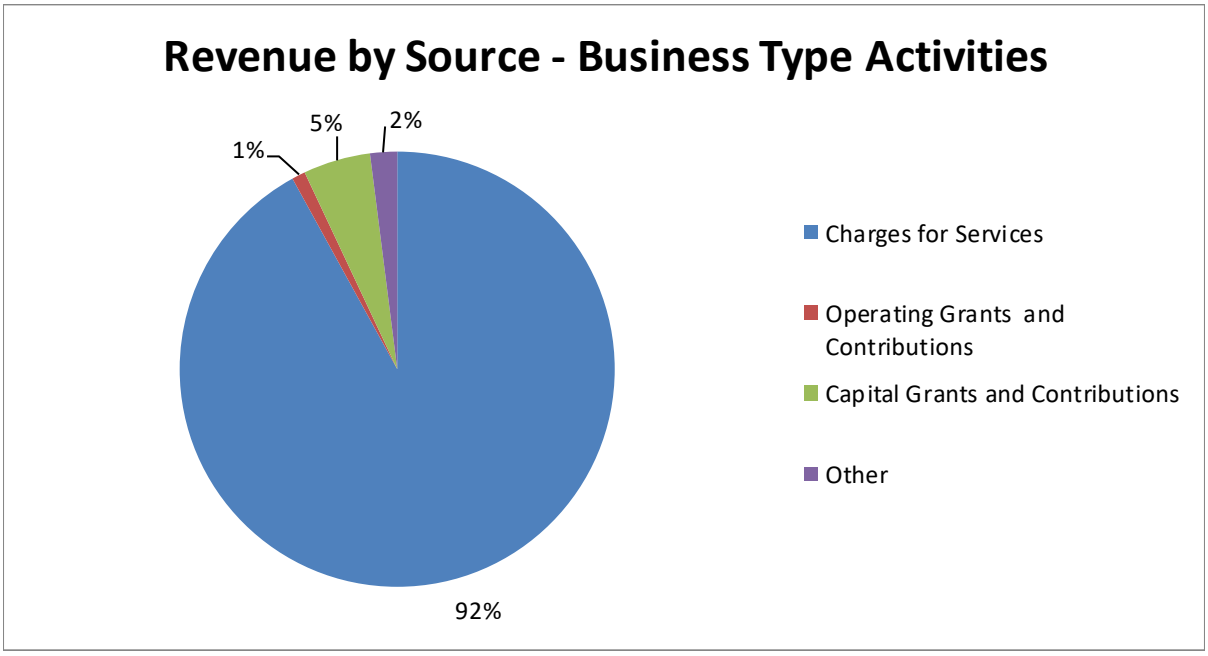




Business-type activities

Business-type activities increased the City's net position by $10,152,629.





FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, the City used fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The General Fund budget anticipated using $3.0 million of Fund equity to provide funding for the construction of a new fire station in the southeast section of the City. However, due to revenues exceeding budget by 2% and expenditures finishing the year 6% below budget, the Fund had a $27,560 surplus at year-end. A majority of the expenditure surplus related to employee costs. Due to the economy being at full employment, the City encountered an abnormal amount of employee turnover which generated budget savings. The General Fund's expenditure savings is detailed as follows:

Salaries	$838,542
Life and Health Costs	398,728
General Pension Costs	267,303
Fire Pension Costs	106,295
Ave. K Design Costs	111,703
	$1,722,571
Miscellaneous	444,036
Total expenditure savings	$2,166,607

The General Fund FY 2019 operating surplus when added to the previous year's fund balance created a current Fund Balance of $15,020,444. However, not all of the equity balance is available to be spent as shown in the following calculation:

FY 2019 Ending Fund Balance		$15,020,444
Less:		
Non-spendable balances:		
Prepaids	$584,200	
Golf Fund Loan	1,563,872	-2,148,072
Restricted balances:		
Public Safety	$9,429	
Environmental Restriction	200,000	-209,429
Assigned balances:		
Leisure Services	$13,000	
Public Safety	8,245	
Transportation	46,809	-68,054
Unassigned FY 2019 Fund Balance:		$12,594,889

Miscellaneous Items

October 2018- The City Commission approved a contract with Pennoni to design the Avenue C Street Project. The contract totals $124,990. Grant Funds from FDOT became available in July 2019 in the amount of $1,442,866. At year-end the design work was not complete. Construction is estimated to begin in the spring of 2020.

November 24, 2018- The City Commission approved a $10,000 contribution to the Ritz Theater. The contribution had been withheld pending the outcome of a suit over control of the theater.

December 10, 2018- The City Commission approved leasing an office in City Hall to Congressman Soto for $350 per month. The lease expires on January 2, 2021.

January 14, 2019- The City Commission approved allowing the County to use the DiamondPlex Softball fields for a Women's Collegiate Spring Training in March 2019. County paid $5,000 for field rent.

City Commission approved purchase of TRAKIT software for Code Enforcement. Software costs were $204,975 with an annual maintenance fee of $13,700.

January 28, 2019- The City Commission adopted the Zebra Longwing Butterfly as the City's mascot.

The City Commission authorized the City Manager to notify the Federal Railroad Authority of the City's intent to create Quiet Zones.

March 25, 2019- The City Commission approved a two year agreement with the Lakeland Area Mass Transit District to provide bus service at a rate of $228,362.

March 31, 2019- Growth Management Director Merle Bishop retired and was replaced by Eric Labbe.

April 22, 2019- The City Commission approved creation of a Smart City Advisory Committee. The Committee will consist of 13 members appointed by the City Commission for a term of 3 years.

July 8, 2019- The City Commission approved Resolution R-19-20 recommending Project Spigot as a Qualified Target Industry (QTI). A QTI provides tax rebates for new industries creating high salary jobs. The unnamed company can receive up to $20,000 from the City over a 4 year period, capped at $5,000 per year. The County will match the City's contribution with the State of Florida providing 80% of the incentive.

September 10, 2019- The City Commission approved a fee schedule for the Chain of Lakes Fieldhouse.

Subsequent Event- On October 28, 2019 the City Commission approved an agreement allowing Polk County to assign the naming rights of the Chain of Lakes Fieldhouse to Central Florida Basketball Partners, LLC. The City will receive 30% of the proceeds from the naming rights.

The City Commission approved a $35,000 grant with the Department of Economic Opportunity for funding a Florence Villa Neighborhood Plan. The Central Florida Regional Planning Council conducted the study. The $35,000 was received and recorded by year-end.

The City Commission approved contributing $354,000 toward matching a $16.3 million grant applied for by the Winter Haven Housing Authority for a project entitled The Lakeside Terrace Senior Apartments Phase II. The grant subsequently was not approved by the Florida Housing Authority.

CRA FUND

Economic Development
In the Economic Development capital item $62,297 was spent thusly:

Façade Grants:	
Jensen & Skubna	$4,917
Slate Eight	10,000
Dundee Storage	15,000
Total Façade Grants	$29,917
Development Agreements:	
Bond Clinic	$32,380
Physicians Partnership	10,614
Total	$42,994

Transfer to the 2015 Construction Fund
During the year the Downtown CRA Fund transfers $493,000 to the 2015 Construction Fund for the following projects:

Lake Silver Improvements	$193,000
Skate Park	300,000
Total	$493,000

Transfers to the General Fund
The Downtown CRA made two types of payments to the General Fund. First, the Fund transferred $85,000 to the General Fund for the salary and equipment of a police officer assigned to the Downtown District. Second, the Fund made a $671,802 payment to the General Fund for the annual debt service on the debt issues:

55% 2011 Sales Tax Bond	$389,308
18% 2015A Issue	188,598
18% 2016A Issue	93,896
Total	$671,802

On July 22, 2019 Heart for Winter Haven Inc. submitted a "Winter Haven White Paper". The paper was a plan to reduce the incident of family homelessness in Winter Haven and requested a $100,000 contribution from the Community Redevelopment Agency. The FY 2020 Budget incorporates the requested funds to be distributed in accordance with Memorandum of Understanding.

Year-end tax increment values of the two CRA Districts was as follows:

	Downtown District	Florence Villa District
FY 2019 Valuation	$317,864,011	$65,648,950
1999 Base Line	171,310,567	39,596,809
Tax Increment	$ 146,553,444	$26,052,141
Statute Reduction	%	
County Millage	7.1565	7.1565
City Millage	6.7900	6.7900
Proceeds from County	$996,369	$177,120
Proceeds from City	$945,343	$168,049

2015 Construction Fund

Lake Maude Complex
The project was completed in FY 2019 with the exception of some sidewalk work to be done in FY 2020 at an estimated cost of $70,000. On November 11, 2018 property adjacent to the park was purchased from Fannie Mitchell at a cost of $7,000. When the sidewalk work is complete the total cost of the project will total $5,426,150. See the FY 2018 Unaudited Report for more Project detail.

South Central Park
The project was completed in FY 2019 with a dedication ceremony held on October 13, 2018, Envisors, later known as Pennoni, did the design and Cobb Site Development did the construction. The total cost of the project was $5,063,545.

Fire Station
The City budgeted $3.0 million for a new fire station in the southwest section of the City. An additional $130,650 is budgeted to construct a pocket park on the property. Everett Whitehead will construct the building.

Sertoma Park
On September 10, 2019 the City Commission approved a renovation of the Sertoma Park Baseball Building at a cost of $252,725. Roger McCoy Development Corporation will perform the work.

Seventh Street Project
This project was essentially complete at year-end. Contractor Watson Civil Construction was owed $311,617 with another $29,959 added to the contract in October 2019 for removing unused gas lines. The project was designed by Civil Serv.

Northeast Complex
On June 24, 2019 the City Commission approved a contract with Straughn, Trout Architects LLC to complete a feasibility study and conceptual design work for renovation of the Complex. The contract totaled $39,750. The roof was replaced during the year at a cost of $176,670.

Ballfields
This project was unbudgeted but the possibility of receiving a $5.0 million match from the County for renovation of the baseball fields at the COL Park became a possibility. The City spent $13,172 with Madrid Engineering for soil testing in the ballfield area. An additional $6,965 was paid to Dave Carter Engineering.

Skate Park/Amphitheatre/Martin Luther King Park
On June 24, 2019 the City Commission agreed to a $1,345,054 contract with Everett Whitehead to design and build a Skate Park. The contract included construction of a parking lot and tearing out the seating at the Amphitheater creating berm seating. The remaining $941,531 will be spent on work in the MLK Park, such as restroom renovation and construction of sidewalks.

Chain of Lakes Field House
In 2016 Envisors (Pennoni) was given a $275,000 contract plus $13,200 expenses for study and design of the Chain of Lakes site for the construction of a Field House and Convention Center. The contract was completed in FY 2017 with expenditure of the $288,200 to Envisors plus travel expense for staff to travel to various sites with similar facilities. In May 2017 the Tourist Development Council donated $1.0 million to the design costs of the facility due to an Orlando Magic basketball farm team being scheduled to use the building as a practice facility. A $25.0 million bond was issued to CenterState Bank in August 2017 to acquire funding for the project. Polk County, via an interlocal agreement, will pay the annual debt service on $10 million of the $25 million bond. The bond was structured as a draw loan in FY 2018 with the undrawn proceeds deposited on October 1, 2018.

In FY 2018 the City Commission approved an agreement with Straughn, Trout to provide architectural services at a price of $1,775,000. Rodda Construction, Inc. and Everett Whitehead were selected to work in concert with Straughn Trout via a design build contract in the amount of $19,405,000. This contract included a majority of work excluding the HVAC system and some of the plumbing and electrical work. The City Commission approved an internal loan from the Water and Sewer Fund in the amount of $1,220,000 to retrofit the existing buildings HVAC system and other upgrades. The funds will be borrowed for a ten year period at a rate of 3 ½%. At year-end construction was close to completion with a grand opening ceremony scheduled for January 2020.

Funding of the Field House was as follows:

Bond	$25,000,000
Utility Loan	1,220,000
TDC	1,000,000
Interest Earnings	466,500
Contingency	220,831
Utility Fund	183,309
Stormwater Fund	120,805
Dark Fiber Fund	13,985
General Fund	21,500
Nora Mayo Hall Funds	697,799
Total	$28,944,729

Analysis 2015 Construction Fund Activity

Revenue	**Before 2019**	**FY 2019**	**FY 2020 Planned**	**Total**
Building Fund	$ -0-	$3,000,000	$100,000	$3,100,000
Tourist Development	1,000,000	-0-	-0-	1,000,000
Bond Proceeds	7,529,948	24,900,000	-0-	32,429,948
General Fund	447,906	4,886,315	2,644,769	7,978,990
Utility Fund Loan	-0-	-0-	-0-	-0-
Impact Fees	1,686,000	1,239,454	1,558,027	4,483,481
Interest	308,718	550,375	105,848	964,941
Other Funds Contribution	6,861,930	-0-	21,500	6,883,430
Transfer Utility Fund	183,309	326,402	-0-	509,711
Transfer Stormwater	86,805	-0-	34,000	120,805
Transfer Dark Fiber	13,985	23,110	-0-	37,095
Transfer CDBG	-0-	14,617	198,968	213,585
Transfer CRA Fund	479,232	493,000	-0-	972,232
Total Revenue	$18,597,833	$35,433,274	$4,663,112	$58,694,218
Expense				
South Central Park	$ 4,640,976	$ 425,917	$ -0-	$5,066,893
Tennis Courts	2,685,505	-0-	-0-	2,685,505
Lake Maude	5,257,715	98,435	70,000	5,426,150
Sertoma	78,789	250	399,750	478,789
COL Complex	1,760,280	19,834,270	7,350,179	28,944,729
Splash Pad	430,650	-0-	-0-	430,650
Nora Mayo Hall	-0-	-0-	802,201	802,201
Fire Station	425,019	80,122	2,919,878	3,425,019
Pocket Park	-0-	-0-	130,650	130,650
Seventh Street	617,510	2,059,265	434,299	3,111,074
Intersection Improvements	-0-	-0-	435,811	435,811
Transfer To Debt Service	82,332	-0-	-0-	82,332
NE Complex	-0-	185,020	1,314,980	1,500,000
Bond Issue Costs	105,170	-0-	-0-	105,170
Skate Park/MLK Park	11,048	33,358	2,242,179	2,286,585
Ballfields	-0-	20,376	-0-	20,376
Piazza	-0-	-0-	500,000	500,000
Principal/Interest	-0-	-0-	144,769	144,769
Transfer to General Fund	-0-	-0-	1,088,027	1,088,027
Contingency	-0-	-0-	249,488	249,488
Total Expense	$16,094,994	$22,737,013	$18,082,211	$56,914,218
Surplus<deficit>	2,502,839	12,696,261	<13,419,099>	1,780,000
Beginning Cash Balance	-0-	2,502,839	15,199,100	-0-
Ending Cash Balance	$2,502,839	$15,199,100	$1,780,000	$1,780,000

Business Type Activity Funds

Changes in net position was positive for the two business funds classified as major funds.

Issues of note from the Solid Waste Fund are as follows:

The Solid Waste Fund operated with a gain on the cash basis of $1,417,801 and an increase in net position of $1,104,987 on the GAAP basis.

Two Year History of Solid Waste Accounts:

	FY 2019 Accounts	FY 2018 Accounts	Increase <Decrease>	% Change
Residential	16,774	15,993	781	4.9 %
Commercial	1,767	1,849	<82>	<4.4> %
Municipal	65	65	0	0 %
Total	18,606	17,907	699	3.9 %

In September 2019 the City Commission approved a recycling rate with Advanced Disposal to go into effect October 1, 2019. The rate the City will pay Advanced is $3.94 per account per month. The City will only charge the customer $2.56 per month which will cost the Fund approximately $75,000 per year. The City anticipates bringing the service in house beginning in July 2020.

FY 2019 Revenues include $427,064 from FEMA via the State of Florida for 2017 Hurricane Irma expenses. Most of the costs being reimbursed in FY 2019 were incurred in FY 2017 and FY 2018. Most all of the costs incurred were for employee overtime and equipment costs. Only $30,640 was for landfill fees. It is expected that the County will bill the City $64,043 in FY 2020 for landfill charges.

Future Changes

As mentioned above the City hopes to begin providing recycling services in house in July 2020. In anticipation of assuming this service the FY 2020 Budget includes the acquisition of three automated collection trucks at a cost of $945,000. The automated trucks will free the time of three employees (currently two employees per truck) to man the Recycling vehicles. Staff believes that Recycling costs will be reduced providing the service in house.

Reconciliation of Cash Basis Expenditures to GAAP Expenditures:

Cash Basis Expenditures		$7,232,745
Plus:		
Sick/Vacation Accrual	$20,570	
Bad Debt Expense	4,779	
Depreciation	315,395	
GASB 68 Liability	226,061	
OPEB Liability	180,700	
Pension/Insurance Adj.	16,580	764,085
Less:		
Capital Expenditures	$7,752	
Capital Depletion	444,002	-451,754
GAAP Basis Expenditures		$7,545,076

Notes from the Water and Sewer Fund are as follows:

The Water and Sewer Fund operated with a $8,739,654 increase in net position on the GAAP basis of accounting and at a $6,185,055 gain on the Budget/Cash basis. At year-end the Fund had $60,248,731 in Net Assets.

A five year comparison of pertinent water and sewer statistics is as follows:

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Water accounts	33,669	34,424	35,691	36,783	37,969
Sewer accounts	21,028	21,513	22,404	23,150	24,023
Gallons water billed	2,914 m	2,868 m	3,240 m	3,194 m	3,159 m
Consumption per customer	86,554 g	83,325 g	90,779 g	86,826 g	83,192 g
Rainfall (from plant #3)	57.95 in	52.86 in	47.70 in	54.86 in	50.61 in

Developer Agreements
At September 30 the only open developer agreement was with John Wood. The John Wood prepaids were part of the purchase of the Garden Grove Utility System. A detail of the agreement is as follows:

	Original Balance	Balance at 9-30-19
**John Wood-Prepaid Connections	1,050 prepaids	658 prepaids

**The value of these prepaids is between $2,747,632 and $3,434,872.

Developer Contributions

	Water Lines	Sewer Lines	Lift Station	Reuse	Total
Lucerne Park Subdivision	$156,259	$-0-	$-0-	$70,716	$226,975
Normandy Heights 3A	156,718	155,391	172,305	-0-	485,414
Lake Lucerne Phase 2 & 3	115,757	130,134	-0-	72,770	318,661
Lake Smart	322,697	217,413	139,393	226,712	906,215
Normandy Heights 3B	127,200	119,001	-0-	-0-	246,201
Total	$878,631	$621,939	$311,698	$370,199	$2,182,467

Other Items:
October 2018 City Commission approved changing billing services from TC Billing to First Billing. First Billing fee is to be $35,000 per year.

November 2018 City Commission approved filing a grant request with the Florida Division of Emergency Services (FDES) for two projects. Grant one is for the purchase of four generators for lift stations at a cost of $210,848 with FDES paying 75% of the costs. The second project is for the purchase of a by-pass pump for $62,035 with FDES paying 75% of the costs.

November 2018 City Commission approved hiring WSP USA to conduct a Southern Basin Aquifer Recharge Feasibility Study at a cost of $300,000.

December 2018 City Commission voted to terminate the agreement with Service Line Warranties of America. The firm sold water and sewer warranties to City customers.

January 2019 City Commission approved the purchase of Smart Energy Software. The software will seamlessly connect with First Billing's software. Set-up costs are $12,028 with an annual subscription fee of $46,340. On September 10, 2019 SWFWMD agreed to pay $30,000 per year for the first two years ($60,000 total).

January 2019 City Commission agreed to settle a suit with the Peace River/Manasota Water Supply District. The City agreed to pay an additional $60,000 in legal fees.

February 2019 City Commission approved a two year contract extension with Republic Services of Florida to haul bio-solids. The fee increased from $350,000 per year to $387,760.

April 2019 City Commission approved an extension of time for the completion of the Southern Basin Aquifer Recharge Feasibility Study. SWFWMD and the City are to share the $300,000 cost of the study.

April 2019 City Commission approved a group of lift stations for design and permitting. Lift Station numbers 113, 115, 118, 151, 334 and 335 were in this group.

May 2019 City Commission approved the design and permitting of a second group of lift stations at a cost of $1,800,000. Lift Stations 103, 106, 171, 174 and 330 were in the second group.

May 2019 City Commission approved an agreement for FDOT's contractor to remove and reconstruct the City's utility lines as part of the SR 542 Highway Widening Project Phase II. Phase II is the roadway from Buckeye Loop Road to Highway 27. The City must escrow $5,077,937 on or before January 12, 2020. These monies are non-reimbursable. At the conclusion of the project it is estimated that FDOT will pay the City $288,636 for subordination of City easements to the FDOT.

June 2019 City Commission approved an amendment to the Polk Regional Water Cooperative Agreement. The amendment adds a fourth project to the Agreement. The project is construction of a Peace River Surface Water Intake Plant.

September 2019 City Commission approved a grant with SWFWMD for the purchase of Consumption and Conservation Program Data Management Software. The software will cost $63,369 with SWFWMD paying $30,000 of the cost.

September 2019 City Commission approved a contract with Black and Veatch for a One Water Master Plan. The total cost for all phases of the study is $1.3 million.

Reconciliation of Cash Basis Expenditures and GAAP Expenditures:

Cash Basis Expenditures		$29,006,870
Plus:		
Sick/Vacation Accrual	$ 53,879	
Amortization	101,666	
Depreciation	3,693,591	
Bad Debt Expense	122,934	
OPEB Expense	530,134	
GASB 68 Expense	1,145,406	5,647,610
Less:		
Debt Principle	2,060,000	
Capital	2,584,530	
Capital Depletion	370,406	-6,019,649
Pension/Insurance Adj.	1,004,713	
GAAP Basis Expenditures		$28,634,831

Fiduciary Funds

Three separate Boards administer the affairs of the City's three pension plans. Board members are elected by plan members, appointed by the City Commission or are designated by City ordinance. A detail of the service providers for the three boards and basic plan provisions is as follows:

	Police	**Fire**	**General**
Actuary	Foster & Foster	Foster & Foster	Foster & Foster
Custodian	Salem Trust	Salem Trust	Regions Trust
Investment Advisor	Dana Investment Advisor Bowen Haines Co.	ICC	ICC
Investment Monitor	AndCo	AndCo	AndCo
Attorney	Christiansen & Dehner	Klausner, Kaufman, Jensen & Levinson	Christiansen & Dehner
Administrator	Susy Pita	Susy Pita	NA
Benefit Rate per year	3.50%	3.8%	3% & 2.3%
Full vesting	10 yrs.	10 yrs.	10 yrs.
Normal Retirement Age	55 or 25 yrs svc	55 or 25 yrs svc	55 & 60 or 33 yrs svc
% Employee Contribution	8.2%	10%	7.0%
% Employer Contribution	15.37%	35.5%	33.92%
Active Plan Participants 10-1-18	82	63	203
DROP Participants 10-1-18	2	4	39
Unfunded Actuarial Liability @ 10-1-18	$4,193,921	$4,758,323	$15,506,591
Funded Ratio 10-1-18	89.0%	86.8%	82.1%

A summary of the assets of each fund is as follows:

	Police	Fire	General
City's Pooled Investments	$ -0-	$ -0-	$ -0-
Salem Trust	35,070,940	-0-	-0-
Regions Trust	-0-	33,853,569	73,139,623
Total Assets	$35,070,940	$33,853,569	$73,139,623

The FY 2019 actuarial report for each pension plan revealed the following amounts as prepaid in each plan and available for the City to use to offset future pension costs:

General Plan	$ 21,154
Fire Plan	$221,220
Police Plan	$ 71,170

The September 30, 2019 value of other retirement plans and tax deferred savings plans was as follows:

Nationwide Retirement Solutions (457)	$3,719,124
ICMA-RC (457)	$3,484,926
ICMA-RC (401a)	$ 287,718
Director 401(a)	$2,944,567

Analysis of Significant General Fund Variances

There were no significant adjustments to the General Fund Budget during the year. Department Directors operated within the $48.8 million beginning allotment and returned $2.2 million of unused expenditure budget to offset a budgeted use of equity.

Capital Assets and Debt Administered

At the end of 2019, the City had invested $166.7 million in a broad range of capital assets, including police and fire equipment, general infrastructure, buildings, recreation facilities, and water and sewer facilities and equipment. This amount represents a net increase (including additions and deductions) of $24 million, or over last year. For a detailed description of the City's Capital Assets see the notes to the financial statements on pages 77 and 78.

Capital Assets
(Net of depreciation, in millions of dollars)

	Governmental Activities		Business-Type Activities		Total		Total Change	Total % Change
	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018		
Land	$7.9	$ 7.9	$5.2	$ 5.2	$13.1	$ 13.1	$ 0	0.00%
Construction in Progress	27.6	12.9	6.5	7.9	34.1	20.8	13.3	63.9%
Buildings and Improvements	27.1	27.1	2.2	2.4	29.3	29.5	<0.2>	0.68%
Other Improvements	26.0	22.0	54.6	49.7	80.6	71.7	8.9	12.3%
Equipment	7.4	4.8	2.2	2.8	9.6	7.6	2.0	26.3%
	$96.0	$ 74.7	$70.7	$ 68.0	$166.7	$ 142.7	$ 24.0	16.8%

*in millions of dollars

Debt Administration

During the year the City issued no additional debt nor refunded any outstanding debt. On October 1, 2018 (FY 2019) a $24,900,000 loan from CenterState Bank was deposited into the 2015 Construction Fund to finance the construction of the Chain of Lakes Field House. The loan was initiated in August 2017 and was activated with a $100,000 draw in FY 2017. Polk County will pay 40% of the debt service on the loan.

	Governmental Activities*		Business-Type Activities*		Total*	
	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018
Revenue Bonds and Notes Payable	$ 50.6	$ 27.8	$ 47.1	$ 49.1	$ 97.7	$ 76.9

*in millions of dollars

Detailed information on City debt can be found in the notes to the Financial Statements pages 82 to 92 titled Long-Term Liabilities.

Economic Factors and Next Year's Budget and Rates

- The City of Winter Haven is the second largest city (17 cities total) in Polk County. The unemployment rate in Polk County decreased from 4.7% in 2018 to 4.1 in 2019.
- Inflationary trends have remained at relatively low during the past several years with the exception of pension costs.
- An economic forecast estimates the City's population growth to be 4.6% per year for the remainder of the decade.
- Economically driven revenues such as sales tax and gasoline taxes are forecast to increase moderately in FY 2020 as the national economy continues to grow.
- Property values are forecast to increase by 7.4% in FY 2020.

The City of Winter Haven is not a primary tourist destination but because of the City's close proximity to Disney World (40 miles) and the annexation of Legoland the City receives a spillover effect from these tourist attractions. Legoland opened in October 2011 on the site of what was once Cypress Gardens. It is estimated that after all the attractions are complete, 1,000 new jobs will be created and will draw 1.5 to 2.0 million visitors per year. After nine years of operation, Legoland reported that attendance is exceeding their expectations.

The above factors were considered in preparing the FY 2020 budget.

Subsequent to FY 2019 the COVID-19 Virus impacted the economics of many communities across the United States. The impact on the City in FY 2020 and future years is not known at this time.

Financial Contact
The City's financial statements are designed to present users (citizens, taxpayers, customers, investors and creditors) with a general overview of the City's finances and to demonstrate the City's accountability. If you have questions about the report or need additional financial information, contact the City's Director of Financial Services, 551 3rd Street NW, Winter Haven, Florida 33881.

BASIC FINANCIAL STATEMENTS

CITY OF WINTER HAVEN, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Investments	$ 47,146,455	$ 46,382,280	$ 93,528,735
Restricted Cash and Investments	439,499	22,781,741	23,221,240
Accounts Receivable, Net	1,216,894	5,283,670	6,500,564
Due from Other Governments	15,641,077	400,000	16,041,077
Internal Balances	4,910,248	(4,910,248)	-
Inventory	160,744	446,545	607,289
Prepaid Items	771,695	59,799	831,494
Capital Assets, Not Being Depreciated	35,538,742	11,610,740	47,149,482
Capital Assets, Being Depreciated - Net	60,536,679	59,077,520	119,614,199
Total Assets	166,362,033	141,132,047	307,494,080
DEFERRED OUTFLOWS OF RESOURCES			
Pension Related Items	6,136,850	574,562	6,711,412
OPEB Related Items	1,953,970	797,699	2,751,669
Deferred Charge on Debt Refunding	217,879	885,687	1,103,566
Total Deferred Outflows of Resources	8,308,699	2,257,948	10,566,647
LIABILITIES			
Accounts Payable	7,358,748	1,777,525	9,136,273
Accrued Liabilities	639,246	199,928	839,174
Claims Payable	1,748,553	-	1,748,553
Due to Other Governments	4,903	24,704	29,607
Accrued Interest Payable	727,260	768,484	1,495,744
Current Liabilities Payable from Restricted Assets:			
Customer Deposits	-	4,896,399	4,896,399
Unearned Revenue	46,943	38,902	85,845
Noncurrent Liabilities:			
Due Within One Year	3,293,968	2,132,984	5,426,952
Total OPEB Liability	566,967	231,353	798,320
Due in More than One Year	49,651,950	45,406,771	95,058,721
Net Pension Liability	19,905,201	6,265,413	26,170,614
Total OPEB Liability	23,133,661	9,444,325	32,577,986
Total Liabilities	107,077,400	71,186,788	178,264,188
DEFERRED INFLOWS OF RESOURCES			
Pension Related Items	1,535,019	129,166	1,664,185
OPEB Related Items	1,321,746	539,596	1,861,342
Deferred Charge on Debt Refunding	353,727	-	353,727
Total Deferred Inflows of Resources	3,210,492	668,762	3,879,254
NET POSITION			
Net Investment in Capital Assets	45,234,239	25,873,607	71,107,846
Restricted for:			
Public Safety	9,429	-	9,429
Community Redevelopment Agency	1,438,164	-	1,438,164
Environmental Awareness	200,000	-	200,000
Human Services	232,963	-	232,963
Police Training, Confiscation and Abandoned Property	108,286	-	108,286
Building Safety	3,811,895	-	3,811,895
Impact Fees	1,369,316	-	1,369,316
Debt Service	3,064,410	2,853,484	5,917,894
Transportation	1,064,261	-	1,064,261
Renewal, Replacement, and Improvements	-	15,031,859	15,031,859
Unrestricted	7,849,877	27,775,495	35,625,372
Total Net Position	$ 64,382,840	$ 71,534,445	$ 135,917,285

See accompanying Notes to Financial Statements.

CITY OF WINTER HAVEN, FLORIDA
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2019

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Governmental Activities:				
Primary Government:				
Governmental Activities:				
General Government	$ 9,375,891	$ 4,624,664	$ 10,405	$ -
Public Safety	22,566,425	816,769	391,993	-
Transportation	4,823,105	1,835,368	-	2,289,869
Economic Development	1,429,659	4,590,129	-	-
Human Services	1,359,738	264,187	657,879	-
Culture and Recreation	8,369,798	736,416	410,871	12,981,404
Debt Service:				
Interest on Long-Term Debt	1,389,279	-	-	-
Total Governmental Activities	49,313,895	12,867,533	1,471,148	15,271,273
Business-Type Activities:				
Water and Sewer	22,562,447	33,844,424	30,554	2,182,466
Solid Waste	6,105,339	8,099,480	427,064	-
Willowbrook Golf Course	999,155	822,368	3,016	-
Stormwater	1,438,368	1,840,976	4,875	75,637
Dark Fiber	150,763	129,152	-	-
Total Business-Type Activities	31,256,072	44,736,400	465,509	2,258,103
Total Primary Government	$ 80,569,967	$ 57,603,933	$ 1,936,657	$ 17,529,376
General Revenues				
Taxes:				
Property Taxes				
Utility Taxes				
Franchise Taxes				
Fuel Taxes				
Unrestricted State-Shared Revenues:				
Sales Taxes				
Cigarette Taxes				
Other Taxes				
Net Change in Fair Value of Investments				
Gain on Sale of Capital Assets				
Miscellaneous				
Transfers				
Total General Revenues and Transfers				
Change in Net Position				
Net Position - Beginning of Year				
Net Position, End of Year				

See accompanying Notes to Financial Statements.

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
$ (4,740,822)	$ -	$ (4,740,822)
(21,357,663)	-	(21,357,663)
(697,868)	-	(697,868)
3,160,470	-	3,160,470
(437,672)	-	(437,672)
5,758,893	-	5,758,893
(1,389,279)	-	(1,389,279)
(19,703,941)	-	(19,703,941)
-	13,494,997	13,494,997
-	2,421,205	2,421,205
-	(173,771)	(173,771)
-	483,120	483,120
-	(21,611)	(21,611)
-	16,203,940	16,203,940
(19,703,941)	16,203,940	(3,500,001)
16,820,550	-	16,820,550
6,789,197	-	6,789,197
3,508,260	-	3,508,260
2,029,500	-	2,029,500
2,779,282	-	2,779,282
1,172,897	-	1,172,897
1,930,675	-	1,930,675
1,264,406	1,529,515	2,793,921
11,969	26,893	38,862
470,344	-	470,344
7,607,719	(7,607,719)	-
44,384,799	(6,051,311)	38,333,488
24,680,858	10,152,629	34,833,487
39,701,982	61,381,816	101,083,798
$ 64,382,840	$ 71,534,445	$ 135,917,285

CITY OF WINTER HAVEN, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

	General Fund	Community Redevelopment Agency	2015 Construction	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Investments	$ 10,846,992	$ 1,154,395	$ 21,230,114	$ 9,457,619	$ 42,689,120
Investments - Reserved for Perpetual Care	-	-	-	439,499	439,499
Accounts Receivable	957,005	452	-	51,785	1,009,242
Due from Other Governments	14,089,259	-	-	1,551,818	15,641,077
Due from Other Funds	1,113,013	-	-	445,117	1,558,130
Advances to Other Funds	1,563,872	-	-	2,912,529	4,476,401
Inventory	-	-	-	45,580	45,580
Prepaid Items	584,200	16	-	28,628	612,844
Total Assets	$ 29,154,341	$ 1,154,863	$ 21,230,114	$ 14,932,575	$ 66,471,893
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts Payable	$ 391,093	$ 186,061	$ 4,811,014	$ 1,306,283	$ 6,694,451
Accrued Liabilities	739,700	697	-	54,236	794,633
Due to Other Funds	-	-	103,722	1,038,013	1,141,735
Due to Other Governments	-	-	-	4,903	4,903
Advances from Other Funds	-	-	1,116,278	-	1,116,278
Unearned Revenue	21,700	4,200	-	18,546	44,446
Total Liabilities	1,152,493	190,958	6,031,014	2,421,981	9,796,446
Deferred Inflows of Resources:					
Unavailable Revenue	12,981,404	-	-	-	12,981,404
Fund Balances:					
Nonspendable	2,148,072	16	-	74,208	2,222,296
Restricted	209,429	963,889	4,040,720	6,786,849	12,000,887
Committed	-	-	-	494,565	494,565
Assigned	68,054	-	11,158,380	5,520,308	16,746,742
Unassigned	12,594,889	-	-	(365,336)	12,229,553
Total Fund Balances	15,020,444	963,905	15,199,100	12,510,594	43,694,043
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 29,154,341	$ 1,154,863	$ 21,230,114	$ 14,932,575	$ 66,471,893

See accompanying Notes to Financial Statements.

CITY OF WINTER HAVEN, FLORIDA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

TOTAL FUND BALANCES FOR GOVERNMENTAL FUNDS	$ 43,694,043
Total net position reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds.	95,563,686
Deferred outflows of resources represent a consumption of net position or fund balance that applies to a future period(s) and, therefore, are not reported in the governmental funds.	217,879
Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. Accrued interest for governmental activities bonds is included in the statement of net position.	(727,260)
The City's net pension liability and related deferred outflows and inflows of resources for governmental activities are recorded only on the Statement of Net Position.	(13,420,355)
The City's total other postemployment benefits liability and related deferred outflows and inflows of resources are not due and payable in the current period and, therefore, are not reported in the funds.	(21,176,068)
Certain liabilities including bonds payable and accrued compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.	(52,506,074)
Unavailable revenue is recorded in the funds to offset receivables that do not meet the criteria for revenue recognition in the current period.	12,981,404
Deferred inflows of resources represent an addition of net position or fund balance that applies to a future period(s) and, therefore, are not reported in the governmental funds.	(353,727)
Internal service funds are used by management to charge the costs of certain activities, such as employer health insurance and equipment maintenance, to individual funds.	109,312
TOTAL NET POSITION OF GOVERNMENTAL ACTIVITIES	$ 64,382,840

See accompanying Notes to Financial Statements.

CITY OF WINTER HAVEN, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2019

	General Fund	Community Redevelopment Agency	2015 Construction	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 27,641,581	$ 2,286,881	$ -	$ -	$ 29,928,462
Licenses and Permits	196,399	-	-	-	196,399
Intergovernmental	5,637,302	-	-	3,670,953	9,308,255
Charges for Services	3,037,931	-	-	5,418,324	8,456,255
Fines and Forfeitures	270,341	-	-	47,032	317,373
Rents	173,530	5,475	-	922,010	1,101,015
Net Change in Fair Value of Investments	289,559	30,059	550,375	288,240	1,158,233
Contributions	-	-	-	10,883	10,883
Other	694,734	-	-	40,636	735,370
Total Revenues	37,941,377	2,322,415	550,375	10,398,078	51,212,245
EXPENDITURES					
Current:					
General Government	6,754,965	-	-	-	6,754,965
Public Safety	19,446,291	-	-	1,352,283	20,798,574
Transportation	1,521,854	-	-	4,230,227	5,752,081
Economic Development	688,727	287,019	-	-	975,746
Human Services	-	-	-	1,296,342	1,296,342
Culture and Recreation	5,275,772	-	-	1,767,976	7,043,748
Debt Service:					
Principal Retirement	-	-	-	2,015,000	2,015,000
Interest and Fiscal Charges	-	-	-	1,097,313	1,097,313
Other Debt Service	-	-	-	550	550
Capital Projects	-	-	22,737,013	-	22,737,013
Total Expenditures	33,687,609	287,019	22,737,013	11,759,691	68,471,332
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	4,253,768	2,035,396	(22,186,638)	(1,361,613)	(17,259,087)
OTHER FINANCING SOURCES (USES)					
Sale of Assets	25,955	-	-	-	25,955
Issuance of Debt	-	-	24,900,000	-	24,900,000
Transfers In	8,694,563	-	9,982,899	8,489,336	27,166,798
Transfers Out	(12,946,726)	(1,354,563)	-	(5,979,790)	(20,281,079)
Total Other Financing Sources (Uses)	(4,226,208)	(1,354,563)	34,882,899	2,509,546	31,811,674
NET CHANGE IN FUND BALANCES	27,560	680,833	12,696,261	1,147,933	14,552,587
Fund Balances - Beginning of Year	14,992,884	283,072	2,502,839	11,362,661	29,141,456
FUND BALANCES - END OF YEAR	$ 15,020,444	$ 963,905	$ 15,199,100	$ 12,510,594	$ 43,694,043

See accompanying Notes to Financial Statements.

CITY OF WINTER HAVEN, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2019

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	$ 14,552,587
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlay, reported as expenditures in governmental funds, are shown as capital assets in the statement of net position.	26,947,182
Depreciation of capital assets is not a use of financial resources to governmental funds; however, it is expensed in the statement of net position.	(5,468,786)
In the statement of activities, only the loss on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus the change in net position differs from the change in fund balance by the carrying value of the capital assets sold.	(24,278)
The issuance of long-term debt (e.g., bonds, note payables and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(22,885,000)
The amortization of bond premium and similar items do not require the use of financial resources of the governmental funds and, therefore, are not reported as expenditures in governmental funds:	64,532
The (increase) decrease in certain accrued liabilities reported in the statement of activities does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds.	(1,781,418)
Some revenues reported in the statement of activities will not be collected for several months after the fiscal year and, therefore, are not reported as revenue in the governmental funds.	12,659,851
Internal service funds are used by management to charge the costs of insurance and equipment and vehicle maintenance to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.	616,188
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	$ 24,680,858

See accompanying Notes to Financial Statements.

CITY OF WINTER HAVEN, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2019

	Budget			Variance With Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 26,979,268	$ 26,979,268	$ 27,641,581	$ 662,313
Licenses and Permits	252,000	252,000	196,399	(55,601)
Intergovernmental	5,988,949	5,477,311	5,637,302	159,991
Charges for Services	3,079,873	3,079,873	3,037,931	(41,942)
Fines and Forfeitures	285,400	285,400	270,341	(15,059)
Rents	249,900	249,900	173,530	(76,370)
Net Change in Fair Value of Investments	170,000	170,000	289,559	119,559
Other	562,000	562,000	694,734	132,734
Total Revenues	37,567,390	37,055,752	37,941,377	885,625
EXPENDITURES				
Current:				
General Government	6,941,864	6,941,864	6,754,965	186,899
Public Safety	20,279,090	20,279,090	19,446,291	832,799
Transportation	4,193,826	1,855,688	1,521,854	333,834
Economic Development	777,810	777,810	688,727	89,083
Culture and Recreation	5,999,764	5,999,764	5,275,772	723,992
Total Expenditures	38,192,354	35,854,216	33,687,609	2,166,607
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(624,964)	1,201,536	4,253,768	3,052,232
OTHER FINANCING SOURCES (USES)				
Sales of Assets	49,627	49,627	25,955	(23,672)
Transfers In	8,694,563	8,694,563	8,694,563	-
Transfers Out	(11,119,226)	(12,945,726)	(12,946,726)	(1,000)
Total Other Financing Sources (Uses)	(2,375,036)	(4,201,536)	(4,226,208)	(24,672)
NET CHANGE IN FUND BALANCES	(3,000,000)	(3,000,000)	27,560	3,027,560
Fund Balances, Beginning of Year	14,992,884	14,992,884	14,992,884	-
FUND BALANCES - END OF YEAR	$ 11,992,884	$ 11,992,884	$ 15,020,444	$ 3,027,560

See accompanying Notes to Financial Statements.

CITY OF WINTER HAVEN, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
COMMUNITY REDEVELOPMENT AGENCY FUND
YEAR ENDED SEPTEMBER 30, 2019

	Budget			Variance With Final Budget Positive
	Original	Final	Actual	(Negative)
REVENUES				
Taxes	$ 2,251,652	$ 2,251,652	$ 2,286,881	$ 35,229
Miscellaneous:				
Rents	6,000	6,000	5,475	(525)
Net Change in Fair Value of Investments	9,600	9,600	30,059	20,459
Total Revenues	2,267,252	2,267,252	2,322,415	55,163
EXPENDITURES				
Current:				
Economic Development	986,451	1,306,451	287,019	1,019,432
EXCESS OF REVENUES OVER EXPENDITURES	1,280,801	960,801	2,035,396	1,074,595
OTHER FINANCING USES				
Transfers Out	(1,161,563)	(1,161,563)	(1,354,563)	(193,000)
NET CHANGE IN FUND BALANCES	119,238	(200,762)	680,833	881,595
Fund Balances - Beginning of Year	283,072	283,072	283,072	-
FUND BALANCES - END OF YEAR	$ 402,310	$ 82,310	$ 963,905	$ 881,595

See accompanying Notes to Financial Statements.

CITY OF WINTER HAVEN, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2019

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Water and Sewer	Solid Waste	Other Enterprise Funds	Total	Internal Service Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
CURRENT ASSETS					
Cash and Investments	$ 31,533,603	$ 5,737,228	$ 7,254,159	$ 44,524,990	$ 4,457,335
Cash With Fiscal Agent	1,711,943	-	145,347	1,857,290	-
Restricted Cash and Investments					
Customer Deposits	4,896,398	-	-	4,896,398	-
Receivables:					
Accounts	3,944,605	1,164,934	288,143	5,397,682	207,652
Less: Allowance for Doubtful Accounts	(114,012)	-	-	(114,012)	-
Due from Other Governments	-	-	400,000	400,000	-
Due from Other Funds	103,722	-	-	103,722	-
Advances to Other Funds	1,116,278	-	-	1,116,278	-
Inventories	390,494	27,191	28,860	446,545	115,164
Prepaid Items	46,261	1,001	12,537	59,799	149,616
Total Current Assets	43,629,292	6,930,354	8,129,046	58,688,692	4,929,767
NONCURRENT ASSETS					
Restricted Cash, Cash Equivalents, and Investments:					
Bond Asset Replacement Funds	3,049,861	-	-	3,049,861	-
Construction Funds	11,981,998	-	-	11,981,998	-
Debt Service	2,853,484	-	-	2,853,484	-
Total Restricted Assets	17,885,343	-	-	17,885,343	-
Capital Assets:					
Land	2,386,290	-	2,765,930	5,152,220	-
Construction in Progress	6,413,669	-	44,851	6,458,520	-
Building	8,512,446	-	217,380	8,729,826	151,763
Improvements Other than Buildings	153,123,429	10,654	7,964,693	161,098,776	397,061
Equipment	5,384,160	4,607,640	963,927	10,955,727	2,524,441
	175,819,994	4,618,294	11,956,781	192,395,069	3,073,265
Less: Accumulated Depreciation	(112,272,599)	(3,489,743)	(5,944,467)	(121,706,809)	(2,561,530)
Net Capital Assets	63,547,395	1,128,551	6,012,314	70,688,260	511,735
Total Noncurrent Assets	81,432,738	1,128,551	6,012,314	88,573,603	511,735
Total Assets	125,062,030	8,058,905	14,141,360	147,262,295	5,441,502
DEFERRED OUTFLOWS OF RESOURCES					
Pension Related Items	435,275	96,443	42,844	574,562	185,894
OPEB Related Items	560,568	191,073	46,058	797,699	160,287
Deferred Charge on Debt Refunding	885,687	-	-	885,687	-
Total Deferred Outflows of Resources	1,881,530	287,516	88,902	2,257,948	346,181

See accompanying Notes to Financial Statements.

CITY OF WINTER HAVEN, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS (CONTINUED)
SEPTEMBER 30, 2019

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Water and Sewer	Solid Waste	Other Enterprise Funds	Total	Internal Service Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION					
CURRENT LIABILITIES					
Accounts Payable	$ 1,390,669	$ 299,101	$ 87,755	$ 1,777,525	$ 664,297
Accrued Liabilities	146,376	40,685	12,867	199,928	62,287
Unearned Revenue	38,377	-	525	38,902	2,497
Due to Other Funds	-	-	520,117	520,117	-
Due to Other Governments	23,880	824	-	24,704	-
Claims Payable	-	-	-	-	1,748,553
Accrued Interest Payable	768,484	-	-	768,484	-
Current Portion of Revenue Bonds Payable	2,085,000	-	-	2,085,000	-
Current Portion of Compensated Absences	34,776	11,006	2,202	47,984	21,294
Current Portion of Total OPEB Liability	162,618	55,403	13,332	231,353	46,462
Total	4,650,180	407,019	636,798	5,693,997	2,545,390
CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS					
Customer Deposits	4,896,399	-	-	4,896,399	-
Total Current Liabilities	9,546,579	407,019	636,798	10,590,396	2,545,390
LONG-TERM LIABILITIES					
Advances from Other Funds	-	-	4,476,401	4,476,401	-
Revenue Bonds Payable (Net of Unamortized Premiums)	44,974,909	-	-	44,974,909	-
Accumulated Unused Compensated Absences	312,983	99,058	19,821	431,862	191,641
Total OPEB Liability	6,636,783	2,262,216	545,326	9,444,325	1,897,736
Net Pension Liability	4,746,531	1,051,677	467,205	6,265,413	2,027,119
Total Long-Term Liabilities	56,671,206	3,412,951	5,508,753	65,592,910	4,116,496
Total Liabilities	66,217,785	3,819,970	6,145,551	76,183,306	6,661,886
DEFERRED INFLOWS OF RESOURCES					
Pension Related Items	97,853	21,681	9,632	129,166	41,790
OPEB Related Items	379,191	129,250	31,155	539,596	108,425
Total Deferred Inflows of Resources	477,044	150,931	40,787	668,762	150,215
NET POSITION					
Net Investment in Capital Assets	18,732,742	1,128,551	6,012,314	25,873,607	511,735
Restricted for:					
Revenue Bonds Debt Service	2,853,484	-	-	2,853,484	-
Renewal, Replacement and Improvements	15,031,859	-	-	15,031,859	-
Unrestricted	23,630,646	3,246,969	2,031,610	28,909,225	(1,536,153)
Total Net Position	$ 60,248,731	$ 4,375,520	$ 8,043,924	72,668,175	$ (1,024,418)
Adjustment to Reflect Consolidation of Internal Service Fund Activities Related to Enterprise Funds				(1,133,730)	
Net Assets of Business-Type Activities				$ 71,534,445	

See accompanying Notes to Financial Statements.

CITY OF WINTER HAVEN, FLORIDA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED SEPTEMBER 30, 2019

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Water and Sewer	Solid Waste	Other Enterprise Funds	Total	Internal Service Funds
OPERATING REVENUES					
Charges for Services	$ 33,127,468	$ 8,044,021	$ 2,792,015	$ 43,963,504	$ 12,950,404
Tap Fees	535,634	-	-	535,634	-
Miscellaneous	181,322	55,459	481	237,262	576,693
Total Operating Revenues	33,844,424	8,099,480	2,792,496	44,736,400	13,527,097
OPERATING EXPENSES					
Personal Services	6,747,131	2,135,513	653,565	9,536,209	2,730,569
Material and Supplies	1,422,823	309,694	47,637	1,780,154	1,993,857
Depreciation and Amortization	3,795,257	315,395	337,269	4,447,921	167,663
Other Services and Charges	8,958,850	3,222,874	1,531,170	13,712,894	9,093,197
Total Operating Expenses	20,924,061	5,983,476	2,569,641	29,477,178	13,985,286
OPERATING INCOME (LOSS)	12,920,363	2,116,004	222,855	15,259,222	(458,189)
NONOPERATING REVENUES (EXPENSES)					
Operating Grants and Contributions	30,554	427,064	7,891	465,509	-
Net Change in Fair Value of Investments	1,303,091	111,976	114,448	1,529,515	106,173
Interest Expense	(1,536,968)	-	(6,013)	(1,542,981)	-
Gain (Loss) on Disposal of Assets - Net	13,950	11,543	1,400	26,893	10,292
Total Nonoperating Revenues (Expenses)	(189,373)	550,583	117,726	478,936	116,465
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	12,730,990	2,666,587	340,581	15,738,158	(341,724)
CAPITAL CONTRIBUTIONS AND TRANSFERS					
Capital Grants and Contributions	2,182,466	-	75,637	2,258,103	-
Transfers In	-	-	164,293	164,293	722,000
Transfers Out	(6,173,802)	(1,561,600)	(36,610)	(7,772,012)	-
Total Capital Contributions and Transfers	(3,991,336)	(1,561,600)	203,320	(5,349,616)	722,000
CHANGE IN NET POSITION	8,739,654	1,104,987	543,901	10,388,542	380,276
Net Position - Beginning of Year	51,509,077	3,270,533	7,500,023		(1,404,694)
NET POSITION - END OF YEAR	$ 60,248,731	$ 4,375,520	$ 8,043,924		$ (1,024,418)

Some Amounts Reported for Business-Type Activities in the Statement of Activities are Different Because the Net Revenue (Expense) of Certain Internal Service Funds is Reported with Business-Type Activities.	(235,913)
Change in Net Position of Business-Type Activities	$ 10,152,629

60

See accompanying Notes to Financial Statements.

CITY OF WINTER HAVEN, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED SEPTEMBER 30, 2019

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Water and Sewer	Solid Waste	Other Enterprise Funds	Total	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash Received from Customers	$ 33,486,993	$ 7,991,426	$ 2,952,073	$ 44,430,492	$ 13,327,478
Cash Paid to Employees for Services	(5,976,679)	(1,676,076)	(518,776)	(8,171,531)	(2,454,138)
Cash Paid to Suppliers for Goods and Services	(10,467,390)	(3,338,589)	(1,730,399)	(15,536,378)	(11,043,279)
Net Cash Provided (Used) by Operating Activities	17,042,924	2,976,761	702,898	20,722,583	(169,939)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Operating Grants and Contributions	30,554	427,064	7,891	465,509	-
Advances (to) from Other Funds	(1,116,278)	-	557,160	(559,118)	722,000
Transfers (to) from Other Funds	(6,277,524)	(1,561,600)	(36,610)	(7,875,734)	(65,699)
Advances from Other Funds	-	-	2,290,115	2,290,115	-
Repayment of Advances From Other Funds	-	-	(35,232)	(35,232)	-
Net Cash Provided (Used) by Noncapital and Related Financing Activities	(7,363,248)	(1,134,536)	2,783,324	(5,714,460)	656,301
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Capital Grants and Contributions	-	-	21,750	21,750	-
Interest Paid	(1,545,876)	-	(6,013)	(1,551,889)	-
Acquisition and Construction of Capital Assets	(3,413,499)	(7,752)	(792,539)	(4,213,790)	(126,220)
Proceeds from Sale of Assets	13,950	11,543	1,400	26,893	10,292
Principal Payments on Long-Term Debt	(2,060,000)	-	-	(2,060,000)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(7,005,425)	3,791	(775,402)	(7,777,036)	(115,928)
CASH FLOWS FROM INVESTING ACTIVITIES					
Net Investment Income	1,303,091	111,976	114,448	1,529,515	106,173
Net Cash Provided by Investing Activities	1,303,091	111,976	114,448	1,529,515	106,173
NET INCREASE IN CASH AND CASH EQUIVALENTS	3,977,342	1,957,992	2,825,268	8,760,602	476,607
Cash and Cash Equivalents - Beginning of Year	52,049,945	3,779,236	4,574,238	60,403,419	3,980,728
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 56,027,287	$ 5,737,228	$ 7,399,506	$ 69,164,021	$ 4,457,335

See accompanying Notes to Financial Statements.

CITY OF WINTER HAVEN, FLORIDA
STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUNDS
YEAR ENDED SEPTEMBER 30, 2019

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Water and Sewer	Solid Waste	Other Enterprise Funds	Total	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating Income (Loss)	$ 12,920,363	$ 2,116,004	$ 222,855	$ 15,259,222	$ (458,189)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation and Amortization	3,795,257	315,395	337,269	4,447,921	167,663
(Increase) Decrease in Assets and Deferred Outflows of Resources:					
Accounts Receivable	(589,252)	(108,054)	159,052	(538,254)	(202,116)
Inventories	(26,567)	10,132	943	(15,492)	18,972
Prepaid Items	65,836	17,273	5,492	88,601	32,203
Due from Other Governments	-	-	-	-	-
Deferred Outflows of Resources- Pension Related Items	42,486	12,630	2,546	57,662	(1,821)
Deferred Outflows of Resources- OPEB Related Items	(560,568)	(191,073)	(46,058)	(797,699)	(160,287)
Increase (Decrease) in Liabilities and Deferred Inflows of Resources:					
Accounts Payable	(148,866)	165,750	(158,027)	(141,143)	(5,057)
Accrued Liabilities	35,255	13,347	3,941	52,543	12,445
Due to Other Governments	23,880	824	-	24,704	-
Unearned Revenue	38,377	-	525	38,902	2,497
Customer Deposits	193,444	-	-	193,444	-
Compensated Absences	58,342	22,275	4,506	85,123	(219)
Total OPEB Liability	1,039,923	590,626	133,290	1,763,839	163,325
Due to Other Funds	-	-	-	-	-
Net Pension Liability	911,789	176,206	102,879	1,190,874	549,653
Claims Payable	-	-	-	-	-
Deferred Inflows of Resources- Pension Related Items	(663,334)	(152,097)	(62,685)	(878,116)	(251,482)
Deferred Inflows of Resources- OPEB Related Items	(93,441)	(12,477)	(3,630)	(109,548)	(37,526)
Net Cash Provided (Used) by Operating Activities	$ 17,042,924	$ 2,976,761	$ 702,898	$ 20,722,583	$ (169,939)
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES					
Contributions of Capital Assets	$ 2,182,466	$ -	$ -	$ 2,182,466	$ -
Capital Additions Funded by Accounts Payable	$ 647,699	$ -	$ -	$ 647,699	$ -
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITIONS					
Cash, Investments, and Cash Equivalents	$ 31,533,603	$ 5,737,228	$ 7,254,159	$ 44,524,990	$ 4,457,335
Cash With Fiscal Agent	1,711,943	-	145,347	1,857,290	-
Restricted Assets:					
Customer Deposits	4,896,398	-	-	4,896,398	-
Bond Asset Replacement Funds	3,049,861	-	-	3,049,861	-
Construction Funds	11,981,998	-	-	11,981,998	-
Debt Service	2,853,484	-	-	2,853,484	-
Total Cash, Investments, and Cash Equivalents	$ 56,027,287	$ 5,737,228	$ 7,399,506	$ 69,164,021	$ 4,457,335

See accompanying Notes to Financial Statements.

CITY OF WINTER HAVEN, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2019

	Employee Retirement Funds
ASSETS	
Cash	$ 17,037
Prepaid Items	7,694
Investments:	
Short-Term Money Market Funds	4,942,705
Government Securities	10,131,664
Corporate and Other Bonds	11,569,464
Mutual Funds	9,617,896
Equity Securities	92,184,471
Real Estate Fund	13,414,786
Total Investments	141,860,986
Receivables:	
Interest and Dividends Receivable	227,407
Total Assets	142,113,124
LIABILITIES	
Accounts Payable	48,992
NET POSITION	
Net Position Restricted for Pensions	$ 142,064,132

See accompanying Notes to Financial Statements.

CITY OF WINTER HAVEN, FLORIDA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
YEAR ENDED SEPTEMBER 30, 2019

	Employee Retirement Funds
ADDITIONS	
Contributions:	
Employer	$ 4,726,327
Employee	1,286,900
State	780,955
Total Contributions	6,794,182
Investment Income	4,887,380
Less: Investment Expenses	(563,749)
Net Investment Income	4,323,631
Miscellaneous Revenue	26,405
Total Additions	11,144,218
DEDUCTIONS	
Benefits	9,084,564
Refunds	428,257
Administrative Expenses	298,754
Total Deductions	9,811,575
CHANGE IN NET POSITION	1,332,643
NET POSITION RESTRICTED FOR PENSIONS	
Net Position - Beginning of Year	140,731,489
Net Position - End of Year	$ 142,064,132

See accompanying Notes to Financial Statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the City of Winter Haven (the City) conform to accounting principles generally accepted in the United States as applicable to governmental units. The accompanying summary of significant accounting policies is presented to assist the reader in interpreting the financial statements and other data in this report. These policies, as presented, should be reviewed as an integral part of the accompanying financial statements.

A. Reporting Entity

The City was created and re-established as a municipal government when its present charter was approved by voters at a general referendum on October 2, 1973 and by Laws of Florida, Chapter 73-660.

These financial statements present the government and its component units, entities for which the government is considered to be financially accountable. The blended component unit, although a legally separate entity, is in substance part of the City's operations. The Community Redevelopment Agency, (CRA), authorized by Chapter 163, Florida Statutes, is a legally separate entity, but since the City Commission also serves as its governing board, it is reported as a blended component unit. Management of the City has operational responsibility for the CRA. The CRA consists of two distinct geographic districts: Downtown and Florence Villa. The CRA's fiscal year ends on September 30 and it does not issue separate financial statements.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity, except for interfund services provided and used, has been removed from these statements. The City chooses to eliminate the indirect costs between governmental activities to avoid a "doubling up" effect. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent, on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not included among program revenues are reported as general revenues.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Fund Accounting

The City organizes its accounts on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, deferred outflows of resources, liabilities, and deferred inflows of resources, fund balance/net position, revenues and expenditures or expenses, as appropriate. The City has the following funds:

Governmental Fund Types

Governmental fund types are those funds through which most governmental functions are typically financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used; current liabilities are assigned to the fund from which they are paid; and the difference between governmental fund assets and liabilities, the fund equity, is referred to as "fund balance." The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The City electively added the Community Redevelopment Agency as a major fund due to its specific community focus. The following comprise the City's major governmental funds:

- **General Fund** – The General Fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. Many of the more important activities of the City, including operation of the City's general service departments; street and highway maintenance; public safety; and parks and recreation programs are accounted for in this fund.

- **Community Redevelopment Agency Fund** – The Community Redevelopment Agency Fund was established pursuant to F.S. Chapter 163 to account for the operations of the CRA. Revenue is generated from ad-valorem taxes in the redevelopment district. The CRA is reported as a special revenue fund of the City.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

Governmental Fund Types (Continued)

- **2015 Construction Fund-** The 2015 Construction Fund is a Capital Projects Fund used to account for resources used in the acquisition and construction of capital facilities and other capital assets.

The other governmental funds of the City are considered nonmajor and are as follows:

Special Revenue Funds – Special Revenue Funds are used to account for revenues derived from specific sources, which are usually required by law, regulation, or administrative action to be accounted for in separate funds.

The following nonmajor funds are included in this fund type:

Library Fund was established by the Polk County Library Cooperative Interlocal Agreement for 2014 through 2024. Polk County is an eligible political subdivision under Florida Statutes (F.S.) 257.17 and may participate in the State Aid to Libraries Program. Polk County enacted an ordinance allowing them to levy an impact fee to provide for library capital improvements required by growth within Polk County. Also, Polk County can levy ad-valorem taxes to unincorporated areas to fund new libraries. The cooperative agreement is considered restricted revenue and is utilized for operations first. Additional financing is provided by membership fees and donations from the General Fund and the public.

Airport Fund was established by Resolution No. R-10-15 to assure that all revenue generated by the airport will be expended for capital or operating costs. This is to comply with the Joint Participation Agreement with the Florida Department of Transportation for multiple projects at the Winter Haven Municipal Airport.

Cemetery Fund was established by Ordinance No. O-85-13 to provide adequate revenue to cover all operating expenses, capital improvements, debt service and to provide a contribution to the perpetual care fund. Revenues are generated from interment space sales, interment fees, monument costs and other charges.

Community Development Grant Fund was established due to grant requirements to account for the receipt and expenditure of Community Development Block Grant funds.

SHIP Grant Fund was established due to grant requirements. The State Housing Initiatives Partnership Program was created by Florida Statute Chapter 420.9072 for the purpose of providing funds to counties and eligible municipalities as an incentive for the creation of local housing partnerships, to expand production of and to preserve affordable housing, to further the housing element of the local government comprehensive plan specific to affordable housing, and to increase housing-related employment.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

Governmental Fund Types (Continued)

Special Revenue Funds (Continued)

Police Training, Confiscation, and Abandoned Property Fund was established by the several Florida Statutes to account for asset seizures and training expenses related to law enforcement. State and local forfeitures are considered restricted based upon F.S. Chapter 932. Police training monies are received monthly from the office of the Polk County Clerk of the Circuit Court and Polk County Sheriff's Office. The source of these funds is a $2 per conviction fee for violation of municipal or county ordinance under F.S. 938.15. The fees are used to pay expenditures for programs and courses for training police officers. Unclaimed evidence is also restricted based upon F.S. 705. The City receives funds from federal agencies as a result of Winter Haven police cooperation in federal investigations. The funds must be spent in accordance with federal regulations. No budget is adopted for this fund.

Building Safety Fund was established by F.S. 468.631 and F.S. 553.721 to account for the operations of building and permitting. Revenues are generated from permits, inspections, planning reviews and other charges for service.

Impact Fee Fund was established by Ordinance No. O-06-44 to charge impact fees for police, fire, library, and parks and recreational services. In addition, the City passed Ordinance No. O-06-45 to charge impact fees related to new development, which necessitates new roads and related facilities. Water and sewer impact fees are accounted for in the Water and Sewer Fund.

Federal Building Fund was established by Resolution No. R-03-13 to account for activities of the Federal Building. The building is considered a historical monument. Rental income in excess of repair, rehabilitation, restoration, and maintenance is used by the City only for public historic preservation, park, and recreational purposes as enunciated in its Program of Preservation and Utilization.

Debt Service Funds – The Debt Service Funds are used to account for the funding and payment of interest and principal of general obligation and tax increment debt of the City.

Capital Project Funds – The Capital Project Funds are used to account for resources used in the acquisition and construction of capital facilities and other capital assets, with the exception of those that are financed through proprietary funds.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

Proprietary Fund Types

Proprietary fund types are used to account for a government's ongoing organizations and activities which are similar to those often found in the private sector. The measurement focus is upon income determination, financial position, and cash flows.

Enterprise Funds – The Enterprise Funds are used to finance and account for the acquisition, operation and maintenance of the City's facilities and services which are supported primarily by user charges. The following comprise the City's major enterprise funds:

Water and Sewer Fund – To account for the operation and maintenance of the City's Water and Sewer System.

Solid Waste Fund – To account for the operation and maintenance of the City's Solid Waste Collection System.

The other enterprise funds of the City are considered nonmajor and are as follows:

Willowbrook Golf Course Fund – To account for the operation and maintenance of the City's municipal golf course.

Stormwater Fund – To account for the operation and maintenance of the City's Stormwater Management Services System.

Dark Fiber Fund – To account for the operation and maintenance of the City's Dark Fiber Services System.

Internal Service Funds – The Internal Service Funds are used to finance and account for services and commodities provided by designated departments or agencies to other departments and agencies of the City on a cost reimbursement basis. The following funds are included in this fund type:

Self-Insurance Fund – To account for the costs of providing health insurance to all covered City employees, retirees and dependents.

General Services Fund – To account for the costs of providing centralized services to other City departments. The services provided are human resources, engineering, facilities support, and information technology.

Central Garage Fund – To account for the costs of operating a maintenance facility for automotive equipment used by other City departments. The automotive equipment itself is acquired and owned by the various user departments which are also responsible for financing replacement vehicles as necessary through contributions to the Capital Projects Fund.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

Fiduciary Fund Types (Trust and Agency Funds)

Fiduciary fund types are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and / or other funds.

Employee Retirement Funds – To account for the accumulation of resources to be used for retirement annuity payments at appropriate amounts and times in the future. Resources are contributed by employees at rates fixed by respective pension boards with City commission approval and by the City at amounts determined by an annual actuarial study.

In addition, the state of Florida remits income received from a 0.85% excise tax on casualty insurance premiums, per Florida Statutes 185.08, to the Municipal Firefighters' Pension Fund and the Municipal Police Officers' Pension Fund. These are considered on-behalf payments for the benefit of the City's police officers and firefighters and the $780,955 at September 30, 2019 was included as revenues and expenditures of the General Fund.

The following funds are included in this fund type:

General Employees' Pension Fund – Accounts for pension funds for eligible current and former employees (hired prior to November 20, 2017) of the City except those currently participating in the Firefighters' Pension, Police Officers' Pension, or Director 401(a) Plan.

Municipal Firefighters' Pension Fund – Accounts for pension funds of qualified current and former employees of the City's Firefighting Department.

Municipal Police Officers' Fund – Accounts for pension funds of qualified current and former employees of the City's Police Department.

C. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded and the availability criteria. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed requirements. These resources are reflected as revenues at the time of receipt, or earlier if the susceptible to accrual criteria are met.

Property taxes, sales taxes, and franchise taxes associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Licenses and permits, fines and forfeitures, charges for sales and services (other than utility) and miscellaneous revenues are generally recorded as revenue when received in cash because they are generally not measurable until actually received. In the category of use of money and property, property rentals are recorded as revenue when received in cash, but investment earnings are recorded as earned, since they are measurable and available.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds and internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The City's fiduciary funds are presented in the fund financial statements by type (pension). Since, by definition, these assets are being held for the benefit of a third party (pension participants) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity

Cash and Pooled Cash Investments

All of the City's cash and investments, except pension funds and certain bond related investments, are combined in a pooled cash accounting system to allow the investment of idle cash for short periods of time, thereby maximizing interest earnings for the City as a whole. Interest earned on pooled cash is allocated to each fund participating in the pool on a pro-rata basis. Funds which incur negative equity balances in the pooled cash incur a charge for interest.

Statement of Cash Flows

For purposes of the statement of cash flows, the City considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

Investments

Investments, which are comprised of certificates of deposit, U.S. obligations, and pension fund monies deposited with various trustees are recorded at fair value.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)

Investments (Continued)

The City invests funds throughout the year with Florida PRIME, an investment pool administered by the State Board of Administration (SBA), under the regulatory oversight of the state of Florida. Investments in Florida PRIME are made pursuant to Chapter 125.31, Florida Statutes. The investments are not categorized because they are not evidenced by securities that exist in physical or book entry form. Throughout the year and as of September 30, 2019, the SBA contained certain floating and adjustable rate securities which were indexed based on the prime rate and/or one and three month LIBOR rates. These investments represent 36.7% of Florida PRIME's portfolio at September 30, 2019.

Florida PRIME meets all of the necessary criteria to elect to measure all of the investments in Florida PRIME at amortized cost, as a cash equivalent.

The weighted average days to maturity (WAM) of Florida PRIME as of September 30, 2019 was 37 days. Next interest rate reset dates for floating securities are used in the calculation of the WAM. The weighted average life (WAL) of the Florida PRIME at September 30, 2019 was 85 days. Investments in Florida PRIME must carry an "AAAm" rating from Standard and Poor's. On September 30, 2019, Standard and Poor's Ratings Services assigned the Florida PRIME an "AAAm" principal stability funding rating.

With regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the trustees, the Joint Legislative Auditing Committee, and the Investment Advisory Council. The trustees shall convene an emergency meeting as soon as practicable from the time the executive director has instituted such measures and review the necessity of those measures. If the trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the executive director until the trustees are able to meet to review the necessity for the moratorium. If the trustees agree with such measures, the trustees shall vote to continue the measures for up to an additional 15 days. The trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the trustees exceed 15 days."

With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)

Investments (Continued)

As of September 30, 2019, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100% of their account value.

Fair Value Measures

The City categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. For Level 2 securities, the pricing methodology involves the use of evaluation models such as matrix pricing, which is based on the securities' relationship to benchmark quoted prices. Level 3, unobservable inputs are developed based on the best information available in the circumstances and may include the City's own data.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to / from other funds" (i.e., the current portion of interfund loans) or "advances to / from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to / from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds reported in the general fund financial statements are classified as nonspendable fund balance to indicate that they are not available for appropriation and do not constitute available spendable resources.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)

Property Taxes

Under Florida Law, the assessment of all properties and the collection of all county, municipal and school board property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. The laws of the State regulating tax assessment are designed to assure a consistent property valuation method statewide.

State statutes permit cities to levy property taxes at a rate of up to 10 mills. The millage rate in effect for the fiscal year ended September 30, 2019 was 6.7900.

The tax levy of the City is established by the City Commission prior to October 1 of each year and the Polk County Property Appraiser incorporates the millages into the total tax levy, which includes the municipalities, independent districts, and County School Board tax requirements.

All property is reassessed according to its fair value on January 1 of each year. Each assessment roll is submitted to the Executive Director of the State Department of Revenue for review to determine if the roll meets all of the appropriate requirements of state statutes.

All taxes are due and payable on November 1 (levy date) of each year or as soon thereafter as the assessment roll is certified and delivered to the Tax Collector. All unpaid taxes become delinquent on April 1 following the year in which they are assessed. Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January, and 1% in the month of February. The taxes paid in March are without discount.

Delinquent taxes on real property bear interest of up to 18% per year. On or prior to June 1 following the tax year, certificates are sold for all delinquent taxes on real property. Application for a tax deed on any unredeemed tax certificates may be made by the certificate holder after a period of two years. Unsold certificates are held by the County.

Delinquent taxes on personal property bear interest of up to 18% per year until the tax is satisfied either by seizure and sale of the property or by the five-year statute of limitations.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)

Inventories and Prepaid Items

Inventories are stated at cost on the basis of the "first-in, first-out" method of accounting, except for the Water and Sewer Fund and the Central Garage Fund parts inventories. Inventories in the Special Revenue Funds consist of expendable supplies held for consumption (consumption method). Governmental fund inventories are classified as nonspendable fund balance, which indicates that they do not constitute available spendable resources.

The Water and Sewer and Central Garage inventories are stated at the lower of cost or market on the basis of weighted average cost. The effect of this method is to price and charge inventory to operations on the basis of average prices paid for the items, weighted according to the quantity purchased at each price.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are recorded using the consumption method of accounting. Under the consumption method, services paid for in advance are reported as an asset until the period in which the services are actually consumed.

Capital Assets

Capital assets, including land, buildings, improvements, infrastructure and equipment assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than $5,000 and an initial useful life in excess of two years. Such assets are recorded at historical cost if purchased or constructed and at an estimated historical cost where no historical records exist. Donated capital assets are recorded at estimated acquisition value at the date of donation.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)

Capital Assets (Continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation is provided using the straight-line method over the estimated useful lives of the various classes of depreciable assets as follows:

Assets	
Buildings	30 to 50 Years
Infrastructure Systems	25 to 100 Years
Improvements Other than Buildings	10 to 33 Years
Equipment	3 to 33 Years

The City's collection of works of art, library books, and other similar assets are not capitalized. These collections are unencumbered, held for public exhibition and education, protected, cared for and preserved and subject to City policy that requires proceeds from the sale of these items to be used to acquire other collection items.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has multiple items that qualify for reporting in this category including the deferred charge on refunding, differences between expected and actual experience, changes in actuarial assumptions, and projected versus actual earnings on pension plan investments, and changes in actuarial assumptions related to the OPEB valuation. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The other amounts will be recognized as increases in pension expense and OPEB expense in future years.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)

Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. This separate statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. The City has multiple pension and OPEB related items that qualify for reporting in this category including changes in assumptions, projected versus actual earnings on pension plan investments, and differences between expected and actual experience.

The City also has items which arise only under a modified accrual basis of accounting that qualify for reporting as deferred inflows of resources in the governmental funds balance sheet. The governmental funds report unavailable revenues for revenue collected after the period of availability. The amounts are deferred and recognized as an inflow of resources in the period in which the amounts become available.

Accumulated Unused Compensated Absences

The City records the "vested" portion of accumulated unused compensated absences at each year-end based on each employee's accumulated unused hours and rate of pay, plus certain salary-related fringe benefits. All accumulated unused compensated absences are accrued when incurred in the government-wide, proprietary and fiduciary fund financial statements. A liability for these amounts is normally reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. Bond premiums and discounts on refunded bonds, are amortized over the life of the bonds using the effective interest method.

Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums, discounts, and costs related to bond refundings during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Unearned Revenues

Unearned revenues in the governmental funds and in the government-wide statement of net position represent amounts which have been received but are not yet earned.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)

Fund Balances

Governmental fund equity is classified as fund balance. The Governmental Accounting Standards Board (GASB) issued Statement No. 54, *Fund Balances Reporting and Governmental Fund Type Descriptions* (GASB 54) effective for reporting periods beginning after June 15, 2010. The statement establishes fund balance classifications, provides for a hierarchy of spending constraints for spendable resources and requires disclosure of nonspendable resources. Spendable resources are to be shown as restricted, committed, assigned, and unassigned as considered appropriate in the City's circumstances. The following classifications describe the relative strength of the spending constraints:

Nonspendable – Amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. "Not in spendable form" includes items that are not expected to be converted to cash (such as inventories and prepaid amounts) and generally long-term items such as advances to other funds or amounts that are required to be maintained intact (corpus of a permanent fund).

Restricted – Amounts that can be spent only for specific purposes stipulated by (a) external resources providers such as creditors (by debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can be used only for specific purposes determined by a formal action (ordinance) of the Commissioners, the City's highest level of decision making authority. Commitments may be changed or lifted only by the Commission taking the same formal action (ordinance) that imposed the constraints originally. Resources accumulated pursuant to stabilization arrangements are reported in this category only if they are specific and nonrecurring.

Assigned – Amounts intended to be used by the City for specific purposes. According to the City's fund balance policy, this includes spendable fund balance amounts established by the City Commission or City Management that are neither restricted nor committed. The City's fund balance policy does not describe the specific action required to assign fund balance.

Unassigned – Includes the residual classification for the general fund. This classification represents fund balance that is spendable and that has not been restricted, committed, or assigned to specific purposes within the general fund. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)

Fund Balances (Continued)

The City spends restricted amounts first, when both restricted and unrestricted fund balance is available, unless prohibited by legal documents, grant agreements or contracts. Additionally, the City uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

The Government Finance Officers Association recommends, at a minimum, that general-purpose governments, regardless of size, incorporate a financial policy maintaining unrestricted fund balance in the general fund of no less than two months (17%) of regular general fund operating revenues or regular general fund operating expenditures. The Commission established the targeted minimum reserve balance in the City's General Fund Unassigned Fund Balance equal to 17% of the General Fund's current fiscal year operating expenditures and transfers out budgeted for the fund. For purposes of this calculation, the current fiscal year budget shall be the budget as originally adopted by resolution on or before September 30th for the subsequent fiscal year. The required balance as of September 30, 2019 was approximately $8,470,000.

The City strives to maintain adequate levels of fund balance to mitigate risks and provide a back-up for revenue shortfalls. If, at the end of any fiscal year, the actual amount of Unassigned Fund Balance falls below the targeted levels set forth herein, a plan shall be established to achieve the target by adding a designated amount to the budget to cover the deficiency over a period not to exceed five fiscal years.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net investment in capital assets excludes unspent debt proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Restricted resources are used first to fund appropriation. Below are the proprietary funds and certain fiduciary fund restrictions:

Restricted for Revenue Bonds Debt Service – Restricted for payment of principal and interest on revenue bonds.

Restricted for Renewal, Replacement, and Improvements – Restricted for meeting of various contingencies as may be so specified and defined in the indenture.

Restricted for Pensions – Restricted for payment of employee retirement benefits.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)

Interfund Transactions

Transactions between City funds that would be treated as revenues and expenditures or expenses if they involved organizations external to City government are accounted for as revenues and expenditures or expenses in the funds involved.

Transactions which constitute reimbursements to a fund for expenditures made from it which are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the reimbursed fund.

Transactions which constitute the transfer of resources from a fund receiving revenues to a fund through which the revenues are to be expended, are separately reported in the respective funds' operating statements.

Use of Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America, as applicable to government entities, requires management to make use of estimates that affect the reported amounts in the basic financial statements. Actual results could differ from estimates.

NOTE 2 RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Position

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. The difference results primarily from the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheet. Some of the elements of the reconciliation are as follows:

Capital Related Items

When capital assets (property, plant, equipment) that are to be used in governmental activities are purchased or constructed, the costs of those assets are reported as expenditures in governmental funds. However, the statement of net position included those capital assets among the assets of the City as a whole.

Costs of Capital Assets	$ 169,871,958
Accumulated Depreciation	(74,308,272)
Total Capital Assets Added	$ 95,563,686

Deferred Outflows

Deferred outflows of resources represent a consumption of net position or fund balance that applies to a future period and, therefore, are not reported in the governmental funds.

Deferred Charge on Debt Refunding	$ 217,879

Accrued Interest

Accrued liabilities in the statement of net position differ from the amount reported in governmental funds due to accrued interest on revenue bonds.

Accrued Interest on Revenue Bonds	$ (727,260)

Pension Related Items

The City's net pension liability and related deferred outflows and inflows of resources are not due and payable in the current period, and accordingly, are not reported as fund liabilities. The balances applicable to the City's governmental activities at September 30, 2019 were:

Net Pension Liability	$ (17,878,082)
Deferred Outflows of Resources - Pension Related	5,950,956
Deferred Inflows of Resources - Pension Related	(1,493,229)
Total Pension Related Items	$ (13,420,355)

NOTE 2 RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-Wide Statement of Position (Continued)

Other Postemployment Benefits Related Items

Total other postemployment benefits (OPEB) liability and related deferred outflows and inflows of resources are not due and payable in the current period, and accordingly, are not reported as fund liabilities. Balances as of September 30, 2019 were as follows:

Total OPEB Liability	$ (21,756,430)
Deferred Outlows of Resources - OPEB Related	1,793,683
Deferred Inflows of Resources - OPEB Related	(1,213,321)
Total Pension Related Items	$ (21,176,068)

Long-Term Debt Transactions

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the statement of net position. The long-term liabilities applicable to the City's governmental activities at September 30, 2019 were as follows:

Bonds Payable	$ (50,635,000)
Premium on Bond Issue	(410,246)
Prepaid Insurance	9,235
Accrued Compensated Absences	(1,470,063)
Total Long-Term Liabilities	$ (52,506,074)

Unavailable Revenue

Unavailable revenue is recorded in the funds to offset receivables that do not meet the criteria for revenue recognition in the current period.

Unavailable Revenue	$ 12,981,404

Deferred Inflows

Deferred inflows of resources represent an addition of net position or fund balance that applies to a future period and, therefore, are not reported in the governmental funds.

Deferred Charge on Debt Refunding	$ (353,727)

NOTE 2 RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-Wide Statement of Position (Continued)

Internal Service Funds

Internal service funds are used by management to charge the costs of certain administrative, equipment repairs, maintenance and insurance activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position because they primarily serve governmental activities in the City.

Internal Service Funds	$ (1,024,418)

Allocation of Internal Service Funds Operating Income

The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position because they primarily serve governmental activities of the City. The operating loss is allocated between governmental activities and business-type activities based on usage of the services.

Internal Service Funds Operating Loss Allocated to Business-Type Activities	$ 1,133,730

Elimination of Interfund Receivables / Payables

Interfund receivables and payables in the amount of $1,038,013 between governmental funds must be eliminated for the statement of net position.

NOTE 2 RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. The differences arise primarily from the long-term economic focus of the statement of activities versus the current financial resources focus of the governmental funds. The differences are illustrated as follows:

Capital Related Items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the statement of activities, the costs of those assets are allocated over their estimated useful lives and reported as depreciation expense. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decreases by the amount of depreciation expense charged for the year.

Capital Outlay	$ 26,947,182
Sale of Capital Assets	(24,278)
Depreciation Expense	(5,468,786)
Net Adjustment	$ 21,454,118

NOTE 2 RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities (Continued)

Long-Term Debt Transactions

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are amortized in the statement of activities.

Debt Issued:	
Proceeds from Bonds	$ (24,900,000)
Principal Repayments:	
Bond and Note Payments	2,015,000
Net Adjustment	$ (22,885,000)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Net Change in Other Postemployment Benefits	$ (979,516)
Net Change in Accrued Compensated Absences	(126,716)
Net Change in Bond Interest Payable	(357,208)
Net Change in Net Pension Liability	(317,978)
Net Adjustment	$ (1,781,418)

The amortization of bond premium and similar items do not require the use of financial resources of the governmental funds and, therefore, are not reported as expenditures in the governmental funds:

Amortization of Deferred Charges on Refunding	$ 33,685
Amortization of Prepaid Insurance	(710)
Amortization of Bond Premium	31,557
Total Amortization	$ 64,532

Unavailable Revenue

Some revenues reported in the statement of activities will not be collected for several months after the fiscal year and, therefore, are not reported as revenue in the governmental funds.

Unavailable Revenue: Intergovernmental	$ 12,659,851

NOTE 2 RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities (Continued)

Internal Service Funds Operating Income

The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position because they primarily serve governmental activities of the City. But the operating loss is allocated between governmental activities and business-type activities based on usage of the services. In the fiscal year ended September 30, 2019, the internal service funds had total net operating losses of $187,899.

Internal Service Funds Operating Loss Allocated to Governmental Activities	$	(222,277)
Internal Service Funds Non-Operating Revenues		838,465
Net Adjustment	$	616,188

Reclassifications and Eliminations

Transfers in and transfers out in the amount of $20,281,079 between governmental activities are eliminated.

NOTE 3 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgets and Budgetary Accounting

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

- The City Manager submits to the City Commission a proposed operating budget for the ensuing fiscal year. The operating budget includes proposed expenditures and the sources of revenues to finance those expenditures. The budget is prepared using the modified accrual basis of accounting with encumbrances included as budgetary basis expenditures.

NOTE 3 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

Budgets and Budgetary Accounting (Continued)

- Public hearings are conducted to obtain taxpayer comments.
- The budget is approved by the Commission and becomes the basis for the millage levied by the Commission.
- The City Commission must approve transfers between departments.
- The City legally adopts annual budgets for the General Fund, Capital Projects, and certain Special Revenue Funds (Community Redevelopment, Library, Airport, Cemetery, Community Development Grants, SHIP Grants, Building Safety, Impact Fees and Federal Building). Budgets for the General and budgeted Special Revenue Funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America at the department level. Budgets for Capital Projects are adopted annually based on the amount to be spent in the fiscal year, not for the length of the project. The City does not adopt annual budgets for the Capital Depletion Fund or the debt service funds. Florida Statutes require only the General Fund to legally adopt an annual budget.
- Budgeted amounts are as originally adopted, and as amended, in accordance with City ordinance. Appropriations not expended at the end of each fiscal year lapse and become subject to future appropriation.
- Supplemental budget appropriations were made during the current year.
- Section 40 of the City's Charter makes it unlawful to expend or contract for the expenditure, in any fiscal year, of more than the amount appropriated by the City Commission. The Commission appropriates monies for expenditures on a departmental and fund basis.

Deficit Fund Equity

The Airport Fund had a deficit in fund balance of $336,665 at September 30, 2019. Management believes this deficit will be recovered through operations in future years.

The Community Development Grant Fund had a deficit in fund balance of $27,748 at September 30, 2019. Management believes this deficit will be recovered through operations in future years.

The Willowbrook Golf Course Fund had a deficit in net position of $475,958 at September 30, 2019. Management believes this deficit will be recovered through subsidy payments from the General Fund over the next six years.

NOTE 3 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

Deficit Fund Equity (Continued)

The Self-Insurance Fund had a deficit in net position of $173,893 at September 30, 2019. Management believes this deficit will be recovered through operations in future years.

The General Services Fund had a deficit in net position of $335,755 at September 30, 2019. Management believes this deficit will be recovered through operations in future years.

The Central Garage Fund had a deficit in net position of $514,770 at September 30, 2019. Management believes this deficit will be recovered through operations in future years.

NOTE 4 CASH AND INVESTMENTS

Custodial Credit Risk

Custodial credit risk is defined as the risk that, in the event of failure of the counterparty, the City will not be able to recover the value of its deposits and securities that are in the possession of an outside party.

At September 30, 2019, the bank balance of the City's deposits was $26,053,543. The City also had $4,837 cash on hand at September 30, 2019.

All balances in excess of the Federal Deposit Insurance Corporation (FDIC) for demand and time deposits are fully collateralized pursuant to Chapter 280, Florida Statutes. The City's investment policy requires that the deposit be entirely covered by federal depository insurance or by collateral pledged with the State Treasurer pursuant to Chapter 280, Florida Statutes. Under this Chapter, in the event of default by a participating financial institution (a qualified public depository), all participating institutions are obligated to reimburse the governmental entity for the loss.

The City's investment policy requires that securities be secured through third-party custody in the City's name and safekeeping procedures. All of the City's investments are held by the counterparties' trust departments in the City's name.

Investments

Statutes authorize the City to invest excess monies in the Florida PRIME, S.E.C. registered money market funds, interest-bearing time deposits or savings accounts in qualified public depositories and in direct obligations of the U.S. Treasury. All of the City's investments are in Florida PRIME except those investments related to the pension funds.

NOTE 4 CASH AND INVESTMENTS (CONTINUED)

Investments (Continued)

State statutes limit the pension funds to the following types of investments: (1) annuity and life insurance contracts with life insurance companies, (2) time or savings accounts of a national bank, a state bank or a savings / building and loan association insured by the Federal Deposit Insurance Corporation, (3) obligations of the United States or obligations guaranteed as to principal and interest by the government of the United States, (4) stocks, commingled or mutual funds, bonds or other evidences of indebtedness issued or guaranteed by a corporation organized under the laws of the United States, or state or organized territory of the United States, or the District of Columbia, (5) international securities, not to exceed at market value 25% or 15% at cost of the Funds' assets, and (6) real estate investments in an amount not to exceed at cost value 15% of the Funds' assets.

At September 30, 2019, the City's investments were as follows:

Investment Type	Fair Value
Florida PRIME	$ 90,014,201
Short-Term Money Market Funds	4,942,705
Collateralized Mortgage Obligations	4,305,376
United States Treasuries	2,254,995
Government Agencies	1,735,181
Government Mortgage Pools	1,581,096
Corporate Bonds	11,569,464
Municipal Obligations	255,016
Mutual Funds	9,617,896
Equity Securities	92,184,471
Real Estate Fund	13,414,786
Total Investments	$ 231,875,187

Reconciliation of deposits and investments to amounts shown on statement of net position and statement of fiduciary net position:

Deposits	$ 26,747,974
Cash on Hand	4,837
Investments	231,875,187
Total	$ 258,627,998
Statement of Net Position:	
Cash and Investments	$ 93,528,735
Restricted Cash and Investments	23,221,240
Statement of Fiduciary Net Position:	
Cash	17,037
Investments	141,860,986
Total Cash and Investments	$ 258,627,998

NOTE 4 CASH AND INVESTMENTS (CONTINUED)

Investments (Continued)

- **Interest Rate Risk –** Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. As of September 30, 2019, the City had the following investments and maturities:

Investment Maturities (in Years)

Investment Type	Less Than One	One to Five	Six to Ten	More Than Ten	Total Fair Value
Florida PRIME	$ 90,014,201	$ -	$ -	$ -	$ 90,014,201
United States Treasuries	-	361,284	340,795	1,552,916	2,254,995
Government Agencies:					
GNMA	-	-	-	2,427	2,427
GNMA Mortgage Pools	-	-	-	445,953	445,953
FHLB	64,894	958,978	-	-	1,023,872
FFCB	-	314,896	-	-	314,896
FHLMC Mortgage Pools	-	575	95,250	254,289	350,114
FNMA	-	-	154,528	129,091	283,619
FNMA Mortgage Pools	128	115,232	375,621	294,048	785,029
TVA	-	-	-	110,367	110,367
Municipal Obligations	-	117,830	-	137,186	255,016
Collateralized Mortgage Obligations	-	284,870	1,509,565	2,510,941	4,305,376
Corporate Bonds	517,352	8,113,139	1,267,933	1,671,040	11,569,464
Total	$ 90,596,575	$ 10,266,804	$ 3,743,692	$ 7,108,258	$ 111,715,329

The mortgage pools include collateralized mortgage backed securities. In management's opinion, the credit and legal risk associated with these investments is comparable to other investments within the portfolio. The collateralized mortgage backed securities are based on cash flows from the underlying mortgages. The principal repayment portions could be sensitive to prepayment by mortgagees, which may be affected by interest rate changes. The prepayments and anticipated interest rate changes can therefore affect the market values of the investments. The City has no policy regarding interest rate risk.

- **Credit Risk –** The investment policies of the pension funds allow the Plans to only invest in securities meeting the following ranking criteria: (1) fixed income securities must be rated AAA, AA, or A by Standard & Poor's, or Aaa, Aa, or A by Moody's, (2) at least 85% of the equities must have a value line ranking for safety of 1, 2, or 3, and (3) money market funds must be rated A1 by Standard and Poor's or P1 by Moody's.

NOTE 4 CASH AND INVESTMENTS (CONTINUED)

Investments (Continued)

The following illustrates the credit quality distribution with credit exposure as a percentage of the City's investment securities.

Investment Type	Credit Rating	Portfolio	in U.S. Dollars
U.S. Agencies:			
Federal National Mortgage Association	Aaa	0.12%	$ 283,619
Federal Home Loan Bank	Aaa	0.41%	958,978
Federal Home Loan Bank	AA+	0.03%	64,894
Federal Farm Credit Bank	Aaa	0.07%	167,961
Federal Farm Credit Bank	WR	0.06%	146,935
Tennessee Valley Authority	Aaa	0.05%	110,367
Government National Mortgage Association	No Rating	0.00%	2,427
U.S. Agencies Mortgage Pools:			
Federal National Mortgage Association	Aaa	0.34%	785,029
Federal Home Loan Mortgage Corporation	Aaa	0.15%	350,114
Government National Mortgage Association	No Rating	0.19%	445,953
Collateralized Mortgage Obligations	A1	0.01%	15,878
Collateralized Mortgage Obligations	Aa3	0.03%	68,269
Collateralized Mortgage Obligations	Aaa	1.35%	3,133,981
Collateralized Mortgage Obligations	BBB+	0.05%	106,481
Collateralized Mortgage Obligations	No Rating	0.42%	980,767
Municipal Obligations	A1	0.02%	38,032
Municipal Obligations	Aa1	0.04%	89,778
Municipal Obligations	Aa2	0.03%	79,590
Municipal Obligations	Aa3	0.01%	17,477
Municipal Obligations	Aaa	0.01%	30,139
U.S. Treasuries	Aaa	0.97%	2,254,995
Corporate Bonds	A1	0.53%	1,239,540
Corporate Bonds	A2	1.24%	2,876,022
Corporate Bonds	A3	1.21%	2,814,885
Corporate Bonds	Aa1	0.07%	160,866
Corporate Bonds	Aa2	0.08%	185,986
Corporate Bonds	Aa3	0.03%	75,221
Corporate Bonds	Ba1	0.04%	99,841
Corporate Bonds	Aaa	0.16%	365,022
Corporate Bonds	Baa1	0.62%	1,427,387
Corporate Bonds	Baa2	0.54%	1,247,155
Corporate Bonds	Baa3	0.16%	367,303
Corporate Bonds	A	0.05%	125,429
Corporate Bonds	A-	0.11%	255,977
Corporate Bonds	BBB+	0.03%	74,322
Corporate Bonds	BBB	0.03%	69,090
Corporate Bonds	BBB-	0.02%	55,378
Corporate Bonds	WR	0.06%	130,040
Short-Term Money Market Funds	No rating	2.13%	4,942,705
Florida PRIME	No rating	38.82%	90,014,201
Mutual Funds Fixed	No rating	1.07%	2,483,078
Mutual Funds Other	No rating	3.08%	7,134,818
Real Estate Fund	No rating	5.79%	13,414,786
Total			$ 139,690,716

NOTE 4 CASH AND INVESTMENTS (CONTINUED)

Investments (Continued)

- **Concentration of Credit Risk –** No more than 5% of the Pension Plans' assets may be invested in the common stock, capital stock or convertible securities of any one issuing company, nor shall the aggregate investment in any one issuing company exceed 5% of the outstanding capital stock of that company. The value of bonds issued by any single company may not exceed 3% of the total fund. No more than 60% of the Plans' assets at cost for the Police Officers' Pension Plan and no more than 70% of the Plans' assets at cost for the Firefighters' and General Employees' Pension Plans may be invested in common stock and convertible bonds. No more than 15% of the Plans' assets at cost or 25% of the Plans' assets at fair value may be invested in international securities.

- **Foreign Currency Risk** – As of September 30, 2019 the Pension Funds have $6,788,998 invested in foreign equities. Foreign securities are limited to those that settle in U.S. dollars and trade on one or more of the national exchanges.

NOTE 4 CASH AND INVESTMENTS (CONTINUED)

Investments (Continued)

- **Fair Value** – The City categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. Debt and equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Securities classified as Level 2 of the fair value hierarchy are valued using quoted prices for similar assets in active markets. The City had the following fair value measurements as of September 30, 2019:

		Fair Value Measurement Using:		
	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by Fair Value Level				
Domestic Equities	$ 65,224,714	$ 63,482,473	$ 1,742,241	$ -
Equity Securities - Other	66,428	66,428	-	-
International Equities	6,788,998	6,788,998	-	-
Equity Mutual Funds	19,408,205	19,408,205	-	-
Unit Investment Trusts	666,495	666,495	-	-
ETF Equity	29,631	29,631	-	-
Corporate Bonds	11,569,464	-	11,338,295	231,169
Collateralized Mortgage Obligations	4,305,376	-	4,117,142	188,234
Mortgage Backed Securities	1,636,810	-	1,636,810	-
Municipal Obligations	255,016	-	255,016	-
U.S. Government Obligations	3,934,462	3,288,877	645,585	-
Mutual Funds Fixed	2,483,078	2,483,078	-	-
Mutual Funds Other	7,134,818	7,134,818	-	-
Total Investments Measured at Fair Value	123,503,495	$ 103,349,003	$ 19,735,089	$ 419,403
Investments Measured at Net Asset Value (NAV)				
Real Estate Fund	13,414,786			
Total Investments Measured at the NAV	13,414,786			
Total Investments Measured at Fair Value	136,918,281			
Investments Measured at Amortized Cost				
Florida PRIME	90,014,201			
Short-Term Money Market Funds	4,942,705			
Total Investments Measured at Amortized Cost	94,956,906			
Total Investments	$ 231,875,187			

NOTE 4 CASH AND INVESTMENTS (CONTINUED)

Investments (Continued)

Other information for investments measured at the NAV or its equivalent is as follows:

	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Real Estate Fund	$ 13,414,786	$ 7,873	Quarterly	Daily

Real Estate Fund – The American Core Realty Fund is an open-end diversified core real estate commingled fund whose primary objective is to provide returns that are attractive relative to other asset classes with stable income and the potential for market appreciation. The American Core Realty Fund invests primarily in core institutional quality industrial, multi-family, office and retail properties located throughout the United States, and is diversified by product type, geographic region, and economic exposure in order to mitigate investment risk.

NOTE 5 CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2019 was as follows:

Primary Government

	Beginning Balance	Additions	Deletions	Transfers and Reclassifications	CIP Transfers	Ending Balance
Governmental Activities:						
Capital Assets, Not Being Depreciated:						
Land	$ 7,923,874	$ -	$ -	$ -	$ -	$ 7,923,874
Construction in Progress	12,809,160	25,770,882	-	-	(10,965,174)	27,614,868
Total Capital Assets, Not Being Depreciated	20,733,034	25,770,882	-	-	(10,965,174)	35,538,742
Capital Assets, Being Depreciated:						
Buildings and Improvements	43,259,733	-	-	-	889,206	44,148,939
Improvements Other than Buildings	65,447,195	236,795	-	-	6,977,708	72,661,698
Equipment	16,978,619	1,065,725	(546,760)	-	3,098,260	20,595,844
Total Capital Assets, Being Depreciated	125,685,547	1,302,520	(546,760)	-	10,965,174	137,406,481
Less Accumulated Depreciation for:						
Buildings and Improvements	(16,132,227)	(902,607)	-	-	-	(17,034,834)
Improvements Other than Buildings	(43,403,655)	(3,218,779)	-	-	-	(46,622,434)
Equipment	(12,219,953)	(1,515,063)	522,482	-	-	(13,212,534)
Total Accumulated Depreciation	(71,755,835)	(5,636,449)	522,482	-	-	(76,869,802)
Total Capital Assets, Being Depreciated, Net	53,929,712	(4,333,929)	(24,278)	-	10,965,174	60,536,679
Governmental Activities Capital Assets, Net	$ 74,662,746	$ 21,436,953	$ (24,278)	$ -	$ -	$ 96,075,421
Business-Type Activities:						
Capital Assets, Not Being Depreciated:						
Land	$ 5,152,220	$ -	$ -	$ -	$ -	$ 5,152,220
Construction in progress	7,965,865	4,016,327	-	-	(5,523,672)	6,458,520
Total Capital Assets, Not Being Depreciated	13,118,085	4,016,327	-	-	(5,523,672)	11,610,740
Capital Assets, Being Depreciated:						
Buildings and Improvements	8,729,826	-	-	-	-	8,729,826
Improvements Other than Buildings	152,659,460	2,915,644	-	-	5,523,672	161,098,776
Equipment	11,107,086	112,084	(263,443)	-	-	10,955,727
Total Capital Assets, Being Depreciated	172,496,372	3,027,728	(263,443)	-	5,523,672	180,784,329
Less Accumulated Depreciation for:						
Buildings and Improvements	(6,304,281)	(126,308)	-	-	-	(6,430,589)
Improvements Other than Buildings	(102,987,158)	(3,557,534)	-	-	-	(106,544,692)
Equipment	(8,332,558)	(662,413)	263,443	-	-	(8,731,528)
Total Accumulated Depreciation	(117,623,997)	(4,346,255)	263,443	-	-	(121,706,809)
Total Capital Assets, Being Depreciated, Net	54,872,375	(1,318,527)	-	-	5,523,672	59,077,520
Business-Type Activities Capital Assets, Net	$ 67,990,460	$ 2,697,800	$ -	$ -	$ -	$ 70,688,260

NOTE 5 CAPITAL ASSETS (CONTINUED)

Primary Government (Continued)

Depreciation expense was charged to functions / programs of the primary government as follows:

Governmental Activities:		
General Government	$	59,535
Public Safety		1,131,735
Transportation		1,520,251
Economic Development		507,122
Human Services		37,298
Culture and Recreation		2,212,845
Capital Assets held by the Government's Internal Service Funds		167,663
Total Depreciation Expense - Governmental Activities	$	5,636,449
Business-Type Activities:		
Water and Sewer	$	3,693,591
Solid Waste		315,395
Willowbrook Golf Course		43,354
Stormwater		187,844
Dark Fiber		106,071
Total Depreciation Expense - Business-Type Activities	$	4,346,255

NOTE 6 ALLOWANCE FOR UNCOLLECTIBLE AMOUNTS OF RECEIVABLES

The City provides for an allowance for water and sewer accounts that may become uncollectible. At September 30, 2019, the allowance for doubtful accounts associated with the receivables of the Water and Sewer Fund was $114,012. No other allowances for doubtful accounts are maintained since other fund accounts receivable are considered collectible as reported at September 30, 2019.

NOTE 7 INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Transfers for the year ended September 30, 2019 consisted of the following:

Interfund Transfers

Transfers to the General Fund from:		
Community Redevelopment Agency Fund	$	861,563
Nonmajor Governmental Funds		975,000
Water and Sewer Fund		5,630,000
Solid Waste Fund		1,228,000
Total	$	8,694,563
Transfers to the 2015 Construction Fund from:		
General Fund	$	4,886,315
Community Redevelopment Agency Fund		493,000
Water and Sewer Fund		326,402
Nonmajor Governmental Funds		4,254,072
Nonmajor Proprietary Funds		23,110
Total	$	9,982,899
Transfers to the Nonmajor Governmental Funds from:		
General Fund	$	7,743,018
Nonmajor Governmental Funds		746,318
Total	$	8,489,336
Transfers to the Nonmajor Proprietary Funds from:		
General Fund	$	164,293
Transfers to the Internal Service Funds from:		
General Fund	$	153,100
Water and Sewer Fund		217,400
Solid Waste Fund		333,600
Nonmajor Governmental Funds		4,400
Nonmajor Proprietary Funds		13,500
Total	$	722,000

NOTE 7 INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (CONTINUED)

Transfers are used to: (1) move revenues from the fund with collection authorizations to the debt service funds as debt service principal and interest payments become due, (2) move restricted amounts from borrowings to the debt service fund to establish mandatory reserve accounts, (3) move unrestricted general fund revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs, or (4) move portions of enterprise fund profits to the general fund to assist in financing the operations of governmental activities.

Due To / From Other Funds

Due To	Due From	Amount
General Fund	Nonmajor Governmental Funds	$ 1,038,013
General Fund	Nonmajor Proprietary Funds	75,000
Water and Sewer Fund	2015 Construction Fund	103,722
Nonmajor Governmental Funds	Nonmajor Proprietary Funds	445,117
Total		$ 1,661,852

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. These balances also include the amount of working capital loans made to internal service funds that the general fund expects to collect in the subsequent year.

Advances to / from Other Funds

Advances To	Advances From	Amount
Nonmajor Proprietary Funds	General Fund	$ 1,563,872
2015 Construction Fund	Water and Sewer Fund	1,116,278
Nonmajor Proprietary Funds	Nonmajor Governmental Funds	2,912,529
Total		$ 5,592,679

Through September 30, 2019, the General Fund has advanced $1,563,872 to the Willowbrook Golf Course Fund. Though there were budgeted transfers, no transfers on this advance were made during the year ending September 30, 2019. Since repayment to the General Fund will not occur within the next few months, these funds are not available for appropriation in the General Fund. Accordingly, fund balance in the General Fund has been classified as nonspendable.

During the year ending September 30, 2019, the Capital Depletion Fund advanced $180,000 to the Willowbrook Fund to provide financing to fund vehicle purchases, $94,489 of which was outstanding at September 30, 2019. The advance will be paid down monthly through March 1, 2023 at 4%. Additionally, the Capital Depletion Fund advanced $608,475 on October 1, 2018 and $2,700,000 on September 1, 2019 to the Dark Fiber Fund to aid in operations for expansions, $2,818,040 of which was outstanding at September 30, 2019. The advances will be paid down monthly through September 1, 2025 and August 1, 2026 respectively at 2.5%.

NOTE 7 INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (CONTINUED)

During the year ending September 30, 2019, the Water and Sewer Fund advanced $1,220,000 to the 2015 Construction Fund to provide financing for construction plans in future years, $1,116,278 of which was outstanding at September 30, 2019. The advance will be paid down monthly through September 1, 2029 at 3.5%.

NOTE 8 FUND BALANCE CLASSIFICATIONS

Fund balances are presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned (see Note 1 for a description of these categories). A detailed schedule of fund balances at September 30, 2019 is as follows:

	General Fund	Community Redevelopment Agency	2015 Construction Fund	Other Governmental Fund	Total Governmental Funds
Nonspendable:					
Advances to Other Funds	$ 1,563,872	$ -	$ -	$ -	$ 1,563,872
Inventory	-	-	-	45,580	45,580
Prepaid Items	584,200	16	-	28,628	612,844
Total Nonspendable Fund Balance	2,148,072	16	-	74,208	2,222,296
Restricted for:					
Community Redevelopment	-	963,889	474,259	-	1,438,148
Human Services	-	-	-	232,963	232,963
Public Safety-Police	9,429	-	-	108,286	117,715
Building Inspections and Enforcement	-	-	3,000,000	786,814	3,786,814
Impact Fees	-	-	566,461	802,855	1,369,316
Debt Service	-	-	-	3,791,670	3,791,670
Transportation	-	-	-	1,064,261	1,064,261
Environmental Awareness	200,000	-	-	-	200,000
Total Restricted Fund Balance	209,429	963,889	4,040,720	6,786,849	12,000,887
Committed:					
Perpetual Care	-	-	-	453,011	453,011
Federal Building	-	-	-	41,554	41,554
Total Committed Fund Balance	-	-	-	494,565	494,565
Assigned:					
Leisure Services	13,000	-	-	-	13,000
Public Safety	8,245	-	-	-	8,245
Library	-	-	-	193,713	193,713
Transportation	46,809	-	-	-	46,809
Capital Projects	-	-	11,158,380	5,326,595	16,484,975
Total Assigned Fund Balance	68,054	-	11,158,380	5,520,308	16,746,742
Unassigned Fund Balance	12,594,889	-	-	(365,336)	12,229,553
Total Fund Balances	$ 15,020,444	$ 963,905	$ 15,199,100	$ 12,510,594	$ 43,694,043

NOTE 9 LONG-TERM LIABILITIES

Long-term liability activity of the City for the year ended September 30, 2019 was as follows:

PRIMARY GOVERNMENT	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
GOVERNMENTAL ACTIVITIES					
Revenue Bonds Payable:					
2011 Sales Tax Refunding	$ 2,705,000	$ -	$ (660,000)	$ 2,045,000	$ 670,000
2015A Non-Ad Valorem	12,450,000	-	(665,000)	11,785,000	685,000
Plus: Unamortized Bond Premium	441,803	-	(31,557)	410,246	-
2016A Non-Ad Valorem	5,295,000	-	(390,000)	4,905,000	400,000
2016B Non-Ad Valorem	7,200,000	-	(300,000)	6,900,000	310,000
2017 Non-Ad Valorem	100,000	24,900,000	-	25,000,000	990,000
Total Bonds Payable	28,191,803	24,900,000	(2,046,557)	51,045,246	3,055,000
Compensated Absences	1,840,977	271,432	(211,737)	1,900,672	238,968
Governmental Activity Long-Term Liabilities	$ 30,032,780	$ 25,171,432	$ (2,258,294)	$ 52,945,918	$ 3,293,968
BUSINESS-TYPE ACTIVITIES					
Bonds Payable:					
2010 Utility System Refunding Revenue Bonds	$ 19,340,000	$ -	$ (55,000)	$ 19,285,000	$ 55,000
2015 Utility System Refunding Revenue Bonds	25,140,000	-	(480,000)	24,660,000	485,000
Less: Unamortized Bond Discount	(55,347)	-	3,256	(52,091)	-
2015B Utility System Refunding Revenue Bonds	4,630,000	-	(1,525,000)	3,105,000	1,545,000
State Revolving Fund	62,000	-	-	62,000	-
Total Bonds Payable	49,116,653	-	(2,056,744)	47,059,909	2,085,000
Compensated Absences	394,723	142,493	(57,370)	479,846	47,984
Business-Type Activity Long-Term Liabilities	$ 49,511,376	$ 142,493	$ (2,114,114)	$ 47,539,755	$ 2,132,984

The annual requirements to amortize the revenue bonded debt outstanding as of September 30, 2019 are as follows:

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2020	$ 3,055,000	$ 1,414,331	$ 2,085,000	$ 1,510,235
2021	3,145,000	1,336,303	2,117,867	1,478,734
2022	3,200,000	1,252,734	2,142,897	1,426,162
2023	2,590,000	1,166,290	2,207,927	1,340,847
2024	2,665,000	1,087,532	2,282,957	1,252,782
2025 - 2029	14,515,000	4,219,898	12,560,249	4,839,697
2030 - 2034	13,585,000	2,105,361	16,421,056	2,129,137
2035 - 2039	7,880,000	458,794	7,291,903	115,887
2040 - 2044	-	-	2,144	7
Total	$ 50,635,000	$ 13,041,243	$ 47,112,000	$ 14,093,488

NOTE 9 LONG-TERM LIABILITIES (CONTINUED)

The annual requirements to amortize the individual revenue bonded debt issues outstanding as of September 30, 2019 are as follows:

	Governmental Activities				
Year	2011 Sales Tax	2015A Public Improvement	2016A Non-Ad Valorem	2016B Non-Ad Valorem	2017 Non-Ad Valorem
2020	$ 701,635	$ 1,037,488	$ 509,156	$ 479,974	$ 1,741,078
2021	699,148	1,059,963	504,818	477,099	1,740,275
2022	701,428	1,028,413	505,306	479,035	1,738,552
2023	-	1,034,113	505,562	475,782	1,740,833
2024	-	1,032,488	505,586	477,340	1,737,118
2025 - 2029	-	5,149,244	2,515,692	2,382,258	8,687,704
2030 - 2034	-	4,127,750	510,858	2,381,495	8,670,258
2035 - 2039	-	-	-	1,427,605	6,911,189
Totals	2,102,211	14,469,459	5,556,978	8,580,588	32,967,007
Less: Amount Representing Interest	(57,211)	(2,684,459)	(651,978)	(1,680,588)	(7,967,007)
Total	$ 2,045,000	$ 11,785,000	$ 4,905,000	$ 6,900,000	$ 25,000,000

Year	2010 Water and Sewer	2015 Utility System	2015B Utility System	State Revolving Fund
2020	$ 810,990	$ 1,209,913	$ 1,572,990	$ 1,342
2021	813,733	1,210,013	1,569,360	3,495
2022	2,850,550	715,013	-	3,496
2023	2,830,265	715,013	-	3,496
2024	2,817,231	715,013	-	3,495
2025 - 2029	13,807,405	3,575,065	-	17,476
2030 - 2034	-	18,532,715	-	17,478
2035 - 2039	-	7,390,313	-	17,477
2040 - 2044	-	-	-	2,151
Totals	23,930,174	34,063,058	3,142,350	69,906
Less: Amount Representing Interest	(4,645,174)	(9,403,058)	(37,350)	(7,906)
Total	$ 19,285,000	$ 24,660,000	$ 3,105,000	$ 62,000

NOTE 9 LONG-TERM LIABILITIES (CONTINUED)

The following bonds payable were outstanding at September 30, 2019:

2011 Sales Tax Revenue Bond

The Sales Tax Revenue Bond Resolution provides for:

- **Application of Bond Proceeds –** On September 20, 2011, the City obtained a commercial loan for $6,405,000 with an interest rate of 1.85% to advance refund the 2002 Sales Tax Revenue serial bonds with interest rates ranging from 3.00% to 4.875%. The serial bonds mature on October 1, 2021. After paying issuance costs of $106,757, the net proceeds were $6,363,250. The net proceeds from the commercial loan along with the debt service payment due October 1, 2011 of $627,142 were used to purchase U.S. government securities and those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments until the serial bonds were to be called on October 1, 2012. The advance refunding met the requirements of an in-substance debt defeasance and the serial bonds were removed from the City's government-wide financial statements.

- **Restrictions on the Use of Cash from Operations –** This bond is payable solely from and secured by a pledge of the Local Government Half-Cent Sales Tax received by the City from the state of Florida pursuant to the provisions of Chapter 218 Part IV, Florida Statutes.

- **Redemption –** The City may partially redeem the Series 2011 Bond at its option at any time in an amount not exceeding 15% of the then outstanding principal amount at a redemption price of par, plus accrued and unpaid interest to the date of redemption, without penalty or premium. The City may partially or fully redeem the Series 2011 Bond at its option at any time in an amount equal to or greater than 15% of the then outstanding principal amount at the redemption price of par, plus accrued and unpaid interest to the date of redemption, plus an additional fee to the Registered Holder, referred to as the "make whole payment."

- The Revenue Bond consists of the following:

Description	Interest Rate and Dates	Final Maturity	Original Amounts Issued	Outstanding at September 30, 2019
Sales Tax Refunding Bond, Series 2011	1.85% 10/1; 4/1	10/01/2021	$ 6,405,000	$ 2,045,000

NOTE 9 LONG-TERM LIABILITIES (CONTINUED)

2015A Non Ad Valorem Refunding Revenue Bond

The Non Ad Valorem Refunding Revenue Bond Resolution provides for:

- **Application of Bond Proceeds** On January 27, 2015, the City issued Non Ad Valorem Revenue Bonds Series 2015A in the amount of $13,205,000 for purposes of advance refunding a portion of the Non Ad Valorem Refunding Revenue Bonds Series 2007 and paying associated closing costs. The series 2015A bonds have a redemption date of October 1, 2032.

- **Restrictions on the Use of Cash from Operations –** This bond is payable solely from and secured by a pledge of non ad valorem tax dollars received by the City.

- **Redemption –** The Series 2015A Bonds that mature on or before October 1, 2024 are not subject to redemption prior to their maturities. The Series 2015A Bonds that mature on or after October 1, 2025, are subject to redemption beginning October 1, 2024, in whole or in part at any time, in any order of maturities at the option of the City, and by lot within a maturity if less than a full maturity is redeemed, at a redemption price equal to the principal amount thereof, plus accrued interest to the redemption date.

- The Revenue Bond consists of the following:

Description	Interest Rate and Dates	Final Maturity	Original Amounts Issued	Outstanding at September 30, 2019
Non Ad Valorem Revenue Bonds - Series 2015A	2% - 4% 4/1; 10/1	10/1/2032	$ 13,205,000	$ 11,785,000

NOTE 9 LONG-TERM LIABILITIES (CONTINUED)

2016A Non Ad Valorem Refunding Revenue Bond

The Non Ad Valorem Refunding Revenue Bond Resolution provides for:

- **Application of Bond Proceeds-** On December 15, 2016, the City issued Non Ad Valorem Revenue Bonds Series 2016A in the amount of $5,570,000 for the purposes of advance refunding the remaining portion of the Non Ad Valorem Refunding Revenue Bonds Series 2007 and paying associated closing costs. The series 2016A bonds have a redemption date of October 1, 2029.

- **Restrictions on the Use of Cash from Operations –** This bond is payable solely from and secured by a pledge of non ad valorem tax dollars received by the City.

- **Redemption –** There are no provisions for early redemption for the Bond Series 2016A.

- The Revenue Bond consists of the following:

Description	Interest Rate and Dates	Final Maturity	Original Amounts Issued	Outstanding at September 30, 2019
Non Ad Valorem Refunding Revenue Bonds - Series 2016A	2.32% 4/1; 10/1	10/01/2029	$ 5,570,000	$ 4,905,000

NOTE 9 LONG-TERM LIABILITIES (CONTINUED)

2016B Non Ad Valorem Refunding Revenue Bond

The Non Ad Valorem Refunding Revenue Bond Resolution provides for:

- **Application of Bond Proceeds-** On December 15, 2016, the City issued Non Ad Valorem Revenue Bonds Series 2016B in the amount of $7,435,000 for the purposes of funding capital projects in the 2015 Construction Fund, including the construction of tennis courts. The series 2016B bonds have a redemption date of October 1, 2036.

- **Restrictions on the Use of Cash from Operations –** This bond is payable solely from and secured by a pledge of non ad valorem tax dollars received by the City.

- **Redemption –** There are no provisions for early redemption for the Bond Series 2016B.

- The Revenue Bond consists of the following:

Description	Interest Rate and Dates	Final Maturity	Original Amounts Issued	Outstanding at September 30, 2019
Non Ad Valorem Revenue Bonds - Series 2016B	2.52% 4/1; 10/1	10/01/2036	$ 7,435,000	$ 6,900,000

NOTE 9 LONG-TERM LIABILITIES (CONTINUED)

2017 Non Ad Valorem Refunding Revenue Bond

The Non Ad Valorem Refunding Revenue Bond Resolution provides for:

- **Application of Bond Proceeds –** On August 16, 2017, the City issued Non Ad Valorem Revenue Bonds Series 2017 in the amount of $25,000,000 for the purpose of funding the construction of capital improvements, including parks, recreation, fire station, transportation, and other public facilities. The Series 2017 bonds have a redemption date of October 1, 2037.

- **Restrictions on the Use of Cash from Operations –** This bond is payable solely from and secured by a pledge of non ad valorem tax dollars received by the City.

- **Redemption –** There are no provisions for early redemption for the Bond Series 2017.

- The Revenue Bond consists of the following:

Description	Interest Rate and Dates	Final Maturity	Original Amounts Issued	Outstanding at September 30, 2019
Non Ad Valorem Revenue Bonds - Series 2017	3.07% 10/1; 4/1	10/01/2037	$ 25,000,000	$ 25,000,000

NOTE 9 LONG-TERM LIABILITIES (CONTINUED)

2010 Utility System Refunding Revenue Bonds

The Utility System Refunding Revenue Bond Resolution provides for:

- **Application of Bond Proceeds –** On October 10, 2010, the City obtained a commercial loan for $20,925,000 with an interest rate of 3.23% to advance refund the 1998 Utility System Improvement serial and term bonds with interest rates ranging from 3.85% to 5.00%. The serial and term bonds mature on October 1, 2028. After liquidating the Debt Service Reserve Fund monies of $122,338 and paying issuance costs of $66,260, the net proceeds were $20,981,078. The net proceeds from the commercial loan were used to purchase U.S. government securities and those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments until the serial and term bonds are called on November 10, 2010. The advance refunding met the requirements of an in-substance debt defeasance and the serial and term bonds were removed from the City's government-wide financial statements.

- **Restrictions on Use of Cash from Operations –** This Bond is payable solely from and secured by pledged revenues as defined in the resolution derived from the ownership, use or operation of the City's water and sewer system, the sewer system development charges as defined in the resolution and the water system charges as defined in the resolution.

- **Redemption –** The Bond Resolution provides for early redemption of the Bond at an amount equal to the net present value of the bondholder's future cost of the liability for the original maturity of such liability prorated to the amount of principal repayment over total principal outstanding at the U.S. Treasury Yield curve for the then remaining original life of the Bond as determined on the date of redemption.

- The Revenue bond consists of the following:

Description	Interest Rate and Dates	Final Maturity	Original Amounts Issued	Outstanding at September 30, 2019
Utility System Refunding Revenue Bonds - Series 2010	3.23% 4/1; 10/1	10/01/2028	$ 20,925,000	$ 19,285,000

NOTE 9 LONG-TERM LIABILITIES (CONTINUED)

2015 Utility System Refunding Revenue Bonds

The Utility System Refunding Revenue Bond Resolution provides for:

- **Application of Bond Proceeds** - On February 3, 2015, City issued the Utility System Refunding Bonds Series 2015 in the par amount of $26,070,000. These bonds were issued for the purpose of advance refunding a portion of the City's outstanding Utility System Improvement and Refunding Revenue Bond Series 2005. The Series 2015 bonds have a redemption date of October 1, 2035.

- **Restrictions on Use of Cash from Operations –** The Series 2015 Bonds are payable solely from and shall be secured by a lien upon and pledge of the Pledged Revenues on a parity with the lien thereon of the Parity Bonds and any Additional Parity Obligations hereafter issued. The System is defined collectively as the Water System, the Sewer System and Reuse System. Upon compliance with certain provisions of the Resolution, the term "System" may be deemed to include other utility functions added to the System, including, but not limited to a storm water system, the acquisition, distribution, and sale of natural gas, the providing of electricity, the providing of cable television services, the providing of telecommunication services or other utility functions that are, in accordance with Prudent Utility Practice, reasonably related to the services provided by the System. Notwithstanding the foregoing definition of the term System, such term shall not include any properties or interest in properties of the City which the City determines shall not constitute a part of the System for the purpose of the Resolution.

- **Redemption –** The Series 2015 Bonds that mature on or before October 1, 2024 are not subject to redemption prior to their maturities. The series 2015 Bonds that mature on or after October 1, 2025, are subject to redemption beginning October 1, 2024, in whole or in part at any time in any order of maturities at the option of the City and by lot within a maturity if less than a full maturity is redeemed, at a redemption price equal to the principal amount thereof, plus accrued interest to the redemption date.

- The Revenue Bond consists of the following:

Description	Interest Rate and Dates	Final Maturity	Original Amounts Issued	Outstanding at September 30, 2019
Utility System Refunding Revenue Bonds - Series 2015	2% - 3.125% 4/1; 10/1	10/1/2035	$ 26,070,000	$ 24,660,000

NOTE 9 LONG-TERM LIABILITIES (CONTINUED)

2015B Utility System Refunding Revenue Bonds

The Refunding Revenue Bond Resolution provides for:

- **Application of Bond Proceeds** - On July 17, 2015, City issued the Utility System Refunding Bonds Series 2015B in the par amount of $7,910,000. These bonds were issued for the purpose of advance refunding a portion of the City's outstanding Utility System Refunding Revenue Bond Series 2005. The Series 2015B bonds have a redemption date of October 1, 2020.

- **Restrictions on Use of Cash from Operations** – The principal of and interest and redemption premium on the Series 2015B Bonds and all other payments shall be payable solely from the Pledged Revenues. The Issuer shall never be required to levy ad valorem taxes on any real or personal property therein to pay the principal of and interest on the Series 2015B Bonds herein authorized or to make any other Payments provided for in the Resolution. The Series 2015B Bonds shall not constitute a lien upon any properties owned by or located within the boundaries of the Issuer or upon any property other than the Pledged Revenues.

- **Redemption –** The Series 2015B Bonds shall be subject to redemption prior to their maturity at the option of the Issuer, at such times and in such manner as set forth in the Official Notice of Sale and/or in the Certificate of Financial Services Director.

- The Revenue Bond consists of the following:

Description	Interest Rate and Dates	Final Maturity	Original Amounts Issued	Outstanding at September 30, 2019
Utility System Refunding Revenue Bonds - Series 2015B	1.20% 4/1; 10/1	10/1/2020	$ 7,910,000	$ 3,105,000

NOTE 9 LONG-TERM LIABILITIES (CONTINUED)

State Revolving Funds Loan

The City also has two State Revolving Fund loans in the amounts of $2,731,005 and $2,613,366 with rates between 1.03% and .03% repayable over 20 years. The loans will be used for wastewater projects. As of September 30, 2019, $62,000 had been drawn on these loans. Subsequent to year end, the $2,613,366 loan was reduced to $969,085.

There are a number of limitations and restrictions contained in the various bond indentures. As of September 30, 2019, all funds are being maintained in accordance with the ordinances and resolutions.

The amounts available in the Debt Service Funds to service long-term debt are as follows:

Sales Tax Refunding, Series 2011	$	688,916
Public Improvement Revenue Bonds, Series 2007		3,102,754
Total	$	3,791,670

Long-term liabilities, including accumulated compensated absences, are typically liquidated by the individual fund to which the liability is directly associated. Typically, the governmental funds used to liquidate the accumulated compensated absences include the General, Library, Airport, Cemetery, CRA and Building/Safety funds. Claims and judgments are classified as short-term debt.

Revenue Bonds – Pledged Revenue

The City has pledged future water and sewer customer revenues, net of specified operating expenses, to repay $54,905,000 in revenue bonds issued in 2010 and 2015. Proceeds from the bonds were used to finance the cost of the acquisition and construction of additions, extensions, and improvements to the system. Principal and interest on the bonds are payable through 2035 from the water and sewer gross revenues and connection charges. The resolutions authorizing the revenue bonds include an obligation for the City to fix, establish, revise from time to time whenever necessary, maintain and collect such fees, rates, rentals and other charges for the use of the products, services and facilities of the System which will always provide net revenues in each year sufficient to pay the lesser of either the aggregate of 115% of the bond service requirement becoming due in such year on the outstanding bonds, or the aggregate of 110% of the bond service requirement as the same become due in such year, provided that net revenues plus sewer system development charges and water system development charges in such year are sufficient to pay the aggregate of 120% of the bond service requirement becoming due in such year on the outstanding bonds. Fiscal year 2019 pledged revenues, net of operating expenses, were approximately $17,000,000. Annual principal and interest paid are expected to require 10% of such gross revenues and connection charges. Principal and interest paid during the year ended September 30, 2019 was $3,597,776.

NOTE 10 RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. The City insures itself against these risks with various insurance policies. All insurance coverage amounts remained constant from the prior year.

The City is self-insured for group health insurance. Estimated claims incurred but not reported of $1,748,553 were recorded at September 30, 2019. This is the amount established by The Crowne Group to have been incurred but not yet billed as of September 30, 2019. This entire amount is considered to be payable within the next year.

In addition, the City has insurance to cover individual stop/loss after $262,500. In 2015, 2016, 2017, 2018 and 2019, settlements exceeded insurance coverage by $65,855, $451,729, $102,045, $0, and $296,165 respectively.

The liability currently provided is the City's maximum run-off claims liability. The City is reinsured for all losses greater than the maximum claims liability through Symetra Life Insurance.

Changes in the City's claims payable at September 30 are as follows:

	Current Year Claims Payable Beginning of Year	Claims and Changes in Estimates	Claim Payments	Claims Payable End of Year
2017-2018 Total	$ 1,748,553	$ 5,407,176	$ 5,407,176	$ 1,748,553
2018-2019 Total	$ 1,748,553	$ 5,298,328	$ 5,298,328	$ 1,748,553

NOTE 11 PENSION PLANS

The City maintains three single-employer, defined benefit pension plans. The plans do not issue stand-alone financial reports and are not included in any other retirement system's or entity's financial report.

The statements of fiduciary net position for the three pension plans at September 30, 2019 are as follows:

	General Employees' Pension	Municipal Firefighters' Pension	Municipal Police Officers' Pension	Total
Assets				
Cash	$ 6,082	$ -	$ 10,955	$ 17,037
Prepaid Items	-	7,694	-	7,694
Investments:				
Short-Term Money Market Funds	2,018,859	2,301,831	622,015	4,942,705
Government Securities	4,221,403	2,795,311	3,114,950	10,131,664
Corporate and Other Bonds	4,490,063	2,527,119	4,552,282	11,569,464
Mutual Funds	7,134,818	2,483,078	-	9,617,896
Equity Securities	47,278,644	20,026,598	24,879,229	92,184,471
Real Estate Fund	7,887,113	3,654,495	1,873,178	13,414,786
Total Investments	73,030,900	33,788,432	35,041,654	141,860,986
Receivables:				
Interest and Dividends Receivable	116,761	57,443	53,203	227,407
Total Assets	73,153,743	33,853,569	35,105,812	142,113,124
Liabilities				
Accounts Payable	14,120	-	34,872	48,992
Net Position				
Net Position Restricted for Pensions	$ 73,139,623	$ 33,853,569	$ 35,070,940	$ 142,064,132

NOTE 11 PENSION PLANS (CONTINUED)

The statement of changes in fiduciary net position for the three pension plans for the year ended September 30, 2019 follows:

	General Employees' Pension	Municipal Firefighters' Pension	Municipal Police Officers' Pension	Total
Additions:				
Contributions:				
Employer	$ 2,676,390	$ 1,330,123	$ 719,814	$ 4,726,327
Employee	552,552	369,750	364,598	1,286,900
State	-	343,132	437,823	780,955
Total Contributions	3,228,942	2,043,005	1,522,235	6,794,182
Investment Income	2,651,883	1,257,548	977,949	4,887,380
Less: Investment Expenses	(225,301)	(163,512)	(174,936)	(563,749)
	2,426,582	1,094,036	803,013	4,323,631
Miscellaneous Revenue	25,318	1,087	-	26,405
Total Additions	5,680,842	3,138,128	2,325,248	11,144,218
Deductions:				
Benefits	5,428,502	1,566,862	2,089,200	9,084,564
Refunds	312,599	-	115,658	428,257
Administrative Expenses	160,700	75,211	62,843	298,754
Total Deductions	5,901,801	1,642,073	2,267,701	9,811,575
CHANGE IN NET POSITION	(220,959)	1,496,055	57,547	1,332,643
Net Position Restricted for Pensions:				
Net Position - Beginning of Year	73,360,582	32,357,514	35,013,393	140,731,489
Net Position - End of Year	$ 73,139,623	$ 33,853,569	$ 35,070,940	$ 142,064,132

Summary of Significant Accounting Policies

- **Basis of Accounting –** The financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions to each plan are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan.

- **Method Used to Value Investments –** Investments are reported at fair value, as described in Note 4.

NOTE 11 PENSION PLANS (CONTINUED)

Plan Description

The General Employees' Pension Plan, Police Officers' Pension Plan, and Firefighters' Pension plans are defined benefit pension plans. Each plan is administered by a Board of Trustees which acts as the administrator of the plan.

General Employees' Pension Plan

The Board for the General Employees' Plan consists of five Trustees. One Trustee is the Finance Director of the City, who will be a permanent Trustee. The remaining four trustees are members of the system who are elected by a majority of the General Employees who are members of the system. Each Trustee serves a four year term. Each person employed by the City as a full-time General Employee before November 20, 2017 became a member of the Plan as a condition of his or her employment. All eligible General Employees are therefore eligible for plan benefits as provided for in the plan document and by applicable law. There are no new entrants to the plan after November 20, 2017.

Employees become eligible for benefits the first day of the month following age 55 and completion of 10 years of credited service. For members who had not attained age 40 with 10 years of service on November 20, 2017, normal retirement is the earlier of age 60 with 10 years of credited service or the completion of 33 years of credited service, regardless of age. Members are entitled to 3.0% of their average final compensation times years of credited service. The benefit accrual reduces to 2.3% of average final compensation for service earned on or after November 20, 2017. The form of benefit is 10-year certain and life annuity. The plan provides for early retirement and disability benefits. All employees not included in the Firefighters' or Police Officers' pension plans are eligible under the plan.

General employees are required to contribute 9.5% of their salary up until November 20, 2017, and 7.00% effective November 20, 2017. The City is required to contribute the remaining amounts necessary to fund the plan as specified by ordinance. Administrative costs of the plan are financed through investment earnings. Service and disability retirees receive cost of living increases of 0.5% each October 1 for 10 years, beginning the first October following one complete year of retirement.

Firefighters' Pension Plan

The Board for the Firefighters' Plan consists of five Trustees, two of whom are legal residents of the City appointed by the City Commission, two of whom are members of the system who are elected by a majority of the Firefighters who are members of the system and a fifth trustee who is chosen by a majority of the other four trustees. Each Trustee serves a four-year term. Each person employed by the City Fire Department as a full-time Firefighter becomes a member of the Plan as a condition of his or her employment. All Firefighters are therefore eligible for plan benefits as provided for in the plan document and by applicable law.

NOTE 11 PENSION PLANS (CONTINUED)

Employees under the Firefighter's Pension Plan are entitled to 3.8% of their average final compensation times years of credited service and become eligible the first day of the month following the earlier of age 55 and 10 years of credited service or 25 years of service, regardless of age. The form of benefit is 10-year certain and life annuity. The plan provides for early retirement and disability benefits. Service and disability retirees receive cost of living increases of 0.5% each October 1 for 10 years, beginning the first October following one complete year of retirement.

Police Officers' Pension Plan

The Board for the Police Officers' Plan consists of five Trustees, two of whom are appointed by the City Commission, two of whom are members of the system who are elected by a majority of the Police Officers who are members of the system, and a fifth trustee who is chosen by a majority of the other four trustees. Each Trustee serves a four year term. Each person employed by the City Police Department as a full-time Police Officer becomes a member of the Plan as a condition of his or her employment. All Police Officers are therefore eligible for plan benefits as provided for in the plan document and by applicable law.

Police employees attaining the earlier of age 55 and 10 years of credited service or the completion of 25 years of credited service or age 60 are entitled to annual benefits of 3.5% of their average final compensation times years of credited service. The form of benefit is 10-year certain and life thereafter. The plan provides for early retirement and disability benefits. Service and disability retirees receive cost of living increases of 0.5% each October 1 for 10 years, beginning the first October following one complete year of retirement.

Police and fire employees are required to contribute 8.2% and 10.0%, respectively, of their annual salary. The City is required to contribute the remaining amounts after employee and state contributions necessary to fund the plans as specified by ordinance. The State remits income received from the 0.85% excise tax on casualty insurance premiums for the police fund, and income received from the 1.85% excise tax on premiums for fire insurance for the firefighters' fund. Contributions received from the State as on-behalf payments were $437,823 for police employees and $343,132 for firefighters for 2019. Administrative costs of the plan are financed through investment earnings.

Other information with respect to the Pension Plans is as follows:

	General Employees'	Municipal Firefighters'	Municipal Police Officers'
Plan Establishment/Restatement	January 1, 1971	October 1, 1986	October 1, 1985
Payroll for Covered Employees	$ 7,893,594	$ 3,697,501	$ 4,427,931
Total City Payroll	22,681,647	22,681,647	22,681,647

The systems also provide disability and survivor benefits.

NOTE 11 PENSION PLANS (CONTINUED)

Employees Covered by Benefit Terms

At October 1, 2018, the date of the City's most recent valuation, the following employees were covered by the benefit terms:

	General Employees'	Municipal Firefighters'	Municipal Police Officers'
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	263	44	59
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	44	3	15
Active Plan Members	203	63	84
Total	510	110	158

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of October 1, 2018 updated to September 30, 2019 using the following actuarial assumptions.

	General Employees'	Municipal Firefighters'	Municipal Police Officers'
Valuation Date	10/1/2018	10/1/2018	10/1/2018
Inflation	2.50%	2.50%	2.50%
Projected Salary Increases	4.00% - 11.00%	Service Based	Service Based
Discount Rate	7.20%	7.60%	7.45%
Investment Rate of Return	7.20%	7.60%	7.45%
Mortality Rate	RP2000 Generational with Scale BB	RP2000 Generational with Scale BB	RP2000 Generational with Scale BB
Date of Actuarial Experience Study	5/12/2014	10/23/2019	10/23/2019

Mortality rates were based on the RP-2000 Generational Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale BB.

NOTE 11 PENSION PLANS (CONTINUED)

Changes in assumption for the 2019 fiscal year for the General Employees' Pension, Police Officers' Pension, and Firefighters' Pension plans included the following:

For measurement date September 30, 2019, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.30% to 7.20% for the General Employees' Pension plan.

For measurement date September 30, 2019, as a result of an actuarial experience study, the Board approved several actuarial assumption changes for the Police Officers' Pension plan as follows:

- The assumed rate of investment return has been lowered from 7.70% per year to 7.45% per year, net of investment related expenses.
- The assumed rates of salary increase prior to completion of ten (10) years of service have been lowered.
- The assumed service-based termination rates have been amended.
- The assumed rates of retirement have been amended for normal and early retirement.

For measurement date September 30, 2019, as a result of an actuarial experience study, the Board approved several actuarial assumption changes for the Firefighters' Pension plan as follows:

- The assumptions for salary increases, withdrawal, and retirement were updated to better align with the anticipated plan experience.
- The assumed rate of investment return has been lowered from 7.75% per year to 7.60% per year, net of investment related expenses.

Discount Rate

The discount rate used to measure the total pension liability was 7.20% for general employees', 7.45% for municipal police officers', and 7.60% for municipal firefighters'. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 11 PENSION PLANS (CONTINUED)

Investments

Each Board of Trustees (Board) is responsible for administering the investment policies of the Plans and providing oversight for the management of the Plans' asset. The investment strategy of each Plan is to emphasize total return (defined as the aggregate return from capital appreciation and dividend and interest income). The investment policy for each plan requires that all Plan assets be invested in liquid securities, defined as securities that can be transacted quickly and efficiently for the Plan, with minimal impact on market price. Following are the adopted asset allocation policies for each plan as of September 30, 2019.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

General Employees':

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
All Cap Value Equity	25.0 %	7.5 %
Broad Growth Equity	25.0	7.5
International Equity	15.0	8.5
Fixed Income (Core)	20.0	2.5
Global Bond	5.0	3.5
Real Estate	10.0	4.5
Total	100.0 %	

Municipal Firefighters':

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
All Cap Value Equity	22.5 %	7.5 %
Broad Growth Equity	22.5	7.5
International Equity	15.0	8.5
Fixed Income (Core)	20.0	2.5
Global Bond	5.0	3.5
Real Estate	15.0	4.5
Total	100.0 %	

NOTE 11 PENSION PLANS (CONTINUED)

Investments (Continued)

Municipal Police Officers':

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
All Cap Value Equity	25.0 %	7.5 %
Broad Growth Equity	25.0	7.5
International Equity	15.0	8.5
Fixed Income (Core)	20.0	2.5
Global Bond	5.0	3.5
Real Estate	10.0	4.5
Total	100.0 %	

Concentrations

The Plans did not hold investments in any one organization that represent 5% or more of the respective Plan's fiduciary net position.

Money-Weighted Rate of Return on Investments

For the year ended September 30, 2019 the annual money-weighted rate of return on pension plan investments, net of pension plan investment expenses, was 3.25% for the General Employees' Plan, 3.34% for the Firefighters' Plan, and 2.35% for the Police Officers' Plan. The money-weighted rate of return expresses investment performance, net of expenses, adjusted for the changing amounts actually invested.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following table presents the net pension liability of the City, calculated using the discount rate, as well as what the City's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

General Employees':

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
Sponsor's Net Pension Liability	$ 24,412,738	$ 14,941,890	$ 7,031,216

NOTE 11 PENSION PLANS (CONTINUED)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate (Continued)

Municipal Firefighters':

	1% Decrease (6.60%)	Current Discount Rate (7.60%)	1% Increase (8.60%)
Sponsor's Net Pension Liability	$ 11,178,696	$ 6,300,589	$ 2,231,121

Municipal Police Officers':

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
Sponsor's Net Pension Liability	$ 9,753,419	$ 4,928,135	$ 930,022

Deferred Retirement Option Program (DROP)

The Plans permit the members to elect to receive retirement benefits while still employed and receiving a salary. Members are eligible upon reaching normal retirement. The participant's retirement benefits are credited into an individual member account and paid out to the member upon termination or retirement not to exceed a period of up to 60 months for the General Employees', Firefighters' and Police Officers' Plan. Amounts credited to the members' DROP accounts earn interest and remain in the pension plan's net assets until paid out. Amounts held in DROP accounts as of September 30, 2019 totaled $3,667,410 for the General Employees' Plan, $643,615 for the Firefighters' Plan, and $850,462 for the Police Officers' Plan.

Net Pension Liability

The City's net pension liability was measured as of September 30, 2019, and the total pension liability used to calculate the net pension liability was determined as of that date. The net pension liability recorded by the City as of September 30, 2019 consists of the following:

General Employees'	$ 14,941,890
Municipal Firefighters'	6,300,589
Municipal Police Officers'	4,928,135
Total Net Pension Liability	$ 26,170,614

NOTE 11 PENSION PLANS (CONTINUED)

Changes in Net Pension Liability

General Employees':

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at September 30, 2018	$ 85,929,930	$ 73,360,582	$ 12,569,348
Changes for the Year:			
Service Cost	924,122	-	924,122
Interest	6,131,191	-	6,131,191
Change in Benefit Terms	-	-	-
Difference Between Expected and Actual Experience	(29,206)	-	(29,206)
Changes of Assumptions	855,724	-	855,724
Contributions - Employer	-	2,676,390	(2,676,390)
Contributions - Employee	-	552,552	(552,552)
Net Investment Income	-	2,426,582	(2,426,582)
Miscellaneous	-	25,318	(25,318)
Benefit Payments, Including Refunds of Employee Contributions	(5,730,248)	(5,741,101)	10,853
Administrative Expenses	-	(160,700)	160,700
Net Changes	2,151,583	(220,959)	2,372,542
Balance at September 30, 2019	$ 88,081,513	$ 73,139,623	$ 14,941,890
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability			83.04%

Municipal Firefighters':

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at September 30, 2018	$ 36,809,342	$ 32,357,514	$ 4,451,828
Changes for the Year:			
Service Cost	1,058,222	-	1,058,222
Interest	2,872,901	-	2,872,901
Change in Benefit Terms	(14,442)	-	(14,442)
Difference Between Expected and Actual Experience	(1,160,630)	-	(1,160,630)
Changes of Assumptions	2,155,627	-	2,155,627
Contributions - Employer	-	1,330,123	(1,330,123)
Contributions - State	-	343,132	(343,132)
Contributions - Employee	-	369,750	(369,750)
Net Investment Income	-	1,094,036	(1,094,036)
Miscellaneous Revenue	-	1,087	(1,087)
Benefit Payments, Including Refunds of Employee Contributions	(1,566,862)	(1,566,862)	-
Administrative Expenses	-	(75,211)	75,211
Net Changes	3,344,816	1,496,055	1,848,761
Balance at September 30, 2019	$ 40,154,158	$ 33,853,569	$ 6,300,589
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability			84.31%

NOTE 11 PENSION PLANS (CONTINUED)

Changes in Net Pension Liability (Continued)

Municipal Police Officers':

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at September 30, 2018	$ 37,466,180	$ 35,013,393	$ 2,452,787
Changes for the Year:			
Service Cost	820,751	-	820,751
Interest	2,863,568	-	2,863,568
Change in Excess State Money	-	-	-
Difference Between Expected and Actual Experience	(24,010)	-	(24,010)
Changes of Assumptions	1,068,060	-	1,068,060
Contributions - Employer	-	719,814	(719,814)
Contributions - State	-	437,823	(437,823)
Contributions - Employee	-	364,598	(364,598)
Net Investment Income	-	803,013	(803,013)
Benefit Payments, Including Refunds of Employee Contributions	(2,195,474)	(2,204,858)	9,384
Administrative Expenses	-	(62,843)	62,843
Net Changes	2,532,895	57,547	2,475,348
Balance at September 30, 2019	$ 39,999,075	$ 35,070,940	$ 4,928,135

Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.68%

For the year ended September 30, 2019, the City recognized pension expense of $3,057,739 for General Employees, $1,632,930 for Municipal Firefighters, and $1,801,361 for Municipal Police Officers.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

On September 30, 2019, the City reported Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions from the following sources:

General Employees':

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	$ -	$ 308,036
Changes of Assumptions	849,150	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	521,075	-
Total	$ 1,370,225	$ 308,036

NOTE 11 PENSION PLANS (CONTINUED)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Municipal Firefighters':

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	$ 287,009	$ 1,039,896
Changes of Assumptions	2,356,474	126,384
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	657,062	-
Total	$ 3,300,545	$ 1,166,280

Municipal Police Officers':

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	$ 475,210	$ 189,869
Changes of Assumptions	1,094,558	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	470,874	-
Total	$ 2,040,642	$ 189,869

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

General Employees':

Year Ended September 30,	Amount
2020	$ (42,793)
2021	110,877
2022	409,118
2023	584,987

Municipal Firefighters':

Year Ended September 30,	Amount
2020	$ 205,893
2021	395,772
2022	592,160
2023	606,005
2024	190,046
Thereafter	144,389

NOTE 11 PENSION PLANS (CONTINUED)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Municipal Police Officers':

Year Ended September 30	Amount
2020	$ 526,173
2021	355,485
2022	388,498
2023	580,617

Summary

The aggregate amount of net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense for the City's pension plans are summarized below. These liabilities are typically liquidated by the individual activity in which the employee's costs are associated.

Description	General Employees'	Municipal Firefighters'	Municipal Police Officers'	Total
Net Pension Liability	$ 14,941,890	$ 6,300,589	$ 4,928,135	$ 26,170,614
Deferred Outflows of Resources Related to Pensions	1,370,225	3,300,545	2,040,642	6,711,412
Deferred Inflows of Resources Related to Pensions	308,036	1,166,280	189,869	1,664,185
Pension Expense	3,057,739	1,632,930	1,801,361	6,492,030

Other Retirement Plans

In addition to the three defined benefit plans, the City offers employees two Internal Revenue Code (IRC) Section 457 plans.

The City also provides pension benefits through a defined contribution IRC Section 401(a) profit sharing plan to Directors and the City Manager in lieu of participating in the general employees' pension. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees that participate in the plan are required to contribute 10% of their salary. Effective September 25, 2017, Resolution R-17-46 changed the City's contribution rate to 15% of the employee's gross pay. The City's contribution for each employee (and interest allocated to the employee's account) is fully vested upon contribution. The City Council by ordinance maintains the authority to establish new and amend existing benefit provision of the plan and contribution requirements. The City's contributions to this IRC Section 401(a) plan for the year ended September 30, 2019 were approximately $86,527.

The City also has a pre-tax defined contribution plan that became effective for non-Police and non-Fire employees hired on or after November 20, 2017. Normal retirement age is 60 and early retirement age is 55. The City contributes 7.5% while employees are required to contribute 3% of pay to the Plan. For the year ended September 30, 2019, the City contributed $168,886. Employees vest at a rate of 20% per year. A participant who separates from service prior to obtaining full vesting (five years) shall forfeit that percentage of the City's contribution account balance that has not yet been vested. Forfeited amounts will be used to offset future City contributions required in succeeding plan years and investment advisory services. The amount of forfeitures available at September 30, 2019 was $1,043.

NOTE 12 POSTEMPLOYMENT HEALTH CARE BENEFITS

The City is obligated to make available to qualified retired employees the option to maintain coverage with the group health, life and dental insurance plans.

Plan Description

The City of Winter Haven's Retiree Health Care Plan (Plan) is a single-employer defined benefit postemployment health care plan that covers eligible retired employees of the City. The Plan, which is administered by the City, allows employees who retire and meet retirement eligibility requirements under one of the City's retirement plans to continue medical and life insurance coverage as a participant in the City's Plan.

A retired employee and his or her spouse and eligible dependents are eligible to continue health insurance identical to active employees if they meet the eligibility for retirement under the applicable retirement plan. The City subsidizes retiree health premiums at a rate determined by the City. The retiree is responsible for paying the remaining active monthly premium for health and coverage and that of any covered spouse or eligible dependents.

The City subsidizes the premium rates paid by retirees by allowing them to participate in the plans at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the plan on average than those of active employees. Retirees are required to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. The plan does not issue a publicly available financial report.

For the Postemployment Health Care Benefits Plan, contribution requirements of the City are established and may be amended through the City. The plan is currently being funded on a pay-as-you-go basis. No trust or agency fund has been established for the plan, and there are no assets accumulated in trust for payment of benefits. The plan does not issue a separate financial report.

Employees Covered by Benefit Terms

At September 30, 2019, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	105
Active Plan Members	441
Total	546

NOTE 12 POSTEMPLOYMENT HEALTH CARE BENEFITS (CONTINUED)

Total OPEB Liability

The City's Total OPEB liability was measured as of September 30, 2019 and was determined by an actuarial valuation as of September 30, 2018. The following table shows the City's total OPEB liability for the year ended September 30, 2019.

	Total OPEB Liability
Balances - October 1, 2018	$ 28,357,845
Changes for the Year:	
Service Cost	1,291,931
Interest	1,222,847
Changes in Assumptions	3,302,003
Benefit Payments	(798,320)
Net Changes	5,018,461
Balances - September 30, 2019	$ 33,376,306

Discount Rate Sensitivity

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

Description	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
OPEB Plan Discount Rate	2.58 %	3.58 %	4.58 %
Total OPEB Liability	$ 40,216,164	$ 33,376,306	$ 28,141,331

Healthcare Trend Rate Sensitivity

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

Description	1% Decrease in Healthcare Cost Trend Rate	Healthcare Cost Trend Rate	1% Increase in Healthcare Cost Trend Rate
OPEB Plan Healthcare Cost Rate	7% decreasing to 3%	8% decreasing to 4%	9% decreasing to 5%
Total OPEB Liability	$ 27,480,753	$ 33,376,306	$ 41,192,413

NOTE 12 POSTEMPLOYMENT HEALTH CARE BENEFITS (CONTINUED)

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2019, the City recognized OPEB expense of $2,609,278. In addition, the City reported deferred inflows of resources of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	$ 2,751,669	$ 1,861,342

Amounts reported as deferred inflows of resources related to OPEB will be amortized over five years and will be recognized as follows:

Year Ending September 30:	Amount
2020	$ 84,999
2021	84,999
2022	84,999
2023	84,997
2024	550,333

Actuarial Assumptions

The total OPEB liability in the September 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Healthcare Cost Trend Rates	Initial rate of 8% in fiscal 2019, grading down to the ultimate trend rate of 4% in fiscal 2073.

Salary Inflation

Credited Service	General Pension Plans and 401a Employees	Fire Pension Plan Employees	Police Pension Plan Employees
First Year	11.00%	15.00%	17.00%
Years 2-10	5.00%	8.00%	5.50%
Greater than 10 Years	4.00%	5.00%	4.00%

NOTE 12 POSTEMPLOYMENT HEALTH CARE BENEFITS (CONTINUED)

Actuarial Assumptions (Continued)

The actuarial cost method used was the Entry Age Cost method.

Mortality rates were based on the RP-2000 Mortality Table fully generational using Scale BB.

The discount rate used to measure the total OPEB liability was 3.58%, based on the September 30, 2019 S&P Municipal Bond 20 Year High Grade Rate Index as published by S&P Dow Jones Indices.

The following changes have been made since the prior valuation:

- The GASB 75 discount rate as of the measurement date is 3.58%. The GASB 75 discount rate is based on the S&P 20-year municipal bond rate published as of the measurement date (September 30, 2019).

NOTE 13 LEASES

The City is the lessor of various types of commercial buildings and airport hangars over periods ranging from month to month to thirty years. All of the City's leases are classified as operating leases. For the year ended September 30, 2019, the City received rent revenue from noncancellable operating leases of $167,220. The following schedule presents minimum future rentals from noncancellable operating leases:

Year Ending September 30,	Amount
2020	$ 114,750
2021	60,461
2022	48,709
2023	44,869
2024	38,799
Thereafter	245,815
Total	$ 553,403

At September 30, 2019, the value of the buildings and hangars held for leasing was as follows:

Land	$ 83,906
Buildings and Hangars	2,929,224
Building Improvements	2,173,863
Total	5,186,993
Less: Accumulated Depreciation	(3,144,165)
Net Book Value	$ 2,042,828

NOTE 14 COMMITMENTS AND CONTINGENCIES

Federal and State Grant Programs

The City participates in several federal and state programs. Grant programs are subject to financial and compliance audits by the grantors or their representatives. The grantor audits of all programs for or including the year ended September 30, 2019 have not been completed. Accordingly, the City's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

Litigation

Various suits and claims, arising in the ordinary course of the City's operations, are pending. These claims consist of suits involving loss of employment and discrimination. Management does not expect the resolution of these matters to have a material effect on the City's financial statements.

Construction Commitments

The City routinely enters into various construction commitments. At September 30, 2019, the City had the following outstanding major construction commitments in process:

Project	Project Authorization	Expended in Prior Years	Expended in September 30, 2019	Commitment
Governmental Activities:				
Winter Haven Sports Complex - Fieldhouse	$ 18,763,119	$ -	$ 12,328,219	$ 6,434,900
Runway 11/29 Rehab	1,534,373	-	1,418,582	115,791
Lake Howard Dock	370,440	-	370,137	303
7th Street Reconstruction	2,635,999	429,278	1,629,537	577,184
Total Governmental Activities	$ 23,303,931	$ 429,278	$ 15,746,475	$ 7,128,178
Business-Type Activities:				
WWTP #2 Automated Aeration Control System	$ 439,000	$ -	$ 365,750	$ 73,250
WWTP #3 Sand Filter Addition	1,333,011	971,957	173,173	187,881
UT Airport EXP - Utility Infrastrucure Project at WH Airpo	163,361	-	60,852	102,509
UT MLS FM - Replace Force Main from MLS to WWTP#:	206,154	-	19,428	186,726
Total Business-Type Activities	$ 2,141,526	$ 971,957	$ 619,203	$ 550,366

Contingencies

No accrual has been made in the financial statements for contingencies related to claims not yet asserted, because the amount cannot be reasonably estimated. In management's opinion, any such claims, if asserted, would not have a material adverse effect on the operations or financial position of the City.

NOTE 15 TAX ABATEMENTS

The City determined that it is desirable to facilitate redevelopment opportunities within the Florence Villa and Downtown Community Redevelopment Areas of the City through tax increment rebatement and other incentives. The development incentives are consistent with the Community Redevelopment Plans for the two CRA Districts and are in compliance with Florida State Statutes 163, Part III and 163.370(1)(d), Resolution R-00-19. A Summary description of the incentives available is as follows:

- **Real Estate Development Accelerator (REDA)** - This incentive targets large-scale development projects that enhance the economic diversity of the Florence Villa Community Redevelopment and/or Downtown Community Redevelopment Areas and are anticipated to increase, by $5 million or more, the ad valorem Taxable Value within the Florence Villa Community Redevelopment and/or Downtown Community Redevelopment Areas. This incentive can be utilized in the form of a land purchase price mark-down, tax increment financing rebates or similar types of assistance. Each project is negotiated on an individual basis.

- **Housing Investment Program (HIP)** - This incentive targets developers of new housing units, renovations of existing housing units that increase the taxable value of the project by at least 100%, and for sale/for rent residential projects investing at least $2 million dollars. Projects could qualify for a $5,000 per unit incentive for market-rate housing. An additional $5,000 incentive could be provided for each affordable unit constructed with the maximum number of affordable units not to exceed 20% of the number of units of the project.

- **Facade and Exterior Improvement Program (for Developers)** - A reimbursement program which provides reimbursement of up to 50% of the cost of facade improvements. The maximum reimbursement is $25,000.

- **Commercial Redevelopment** - Redevelopment of existing commercial buildings within the Downtown Community Redevelopment and/or Florence Villa Community Redevelopment Areas that will increase the ad valorem taxable value by at least 100%. A factor in qualifying for this incentive is the degree to which the project retains authentic character and appearance deemed desirable. Qualifying projects may be eligible for a rebate of 50% of the tax increment created by the renovation for up to 10 years.

- **Capital Improvement Grant Program** - Annual reimbursement of tax increment revenue, up to 50% of the previous year annual "interest only" portion on the principal amount of a loan obtained for rehabilitation or renovation of a project located in the Downtown Community Redevelopment and/or Florence Villa Community Redevelopment Areas. Amortized points, fees and closing costs are not reimbursable. Loans from participating lenders would be based on the lower of the prime rate or actual loan interest rate. The maximum reimbursement is based on the annual amount of tax increment revenue actually received by the City and/or CRA from the project.

NOTE 15 TAX ABATEMENTS (CONTINUED)

At the conclusion of fiscal year 2019, the City had the following economic incentive agreements outstanding:

1. **Physician's Partnership**
   A December 9, 2013 development agreement with Physician's Partnership for the development of a 11,440 square foot medical office building located in the Downtown CRA District. Physicians Partnership annually receives 100% of the County's tax increment paid on this structure. The payments will be continued until $239,107 has been amortized. In addition, the City paid $35,691 water and sewer impact fees on behalf of Physician's Partnership.

2. **First Street North LLC**
   This agreement approved by the City Commission in March 2017 will rebate 60% of the annual tax increment actually received by the City for a period of ten years. The incentive was approved for the construction of a Bond Clinic facility on First Street North.

3. **Six-Ten Development Agreement**
   The Six-Ten Corporation plans to build 128 market rate apartments in four downtown locations with an investment of $21 million. Six-Ten will be due a tax rebate of up to $5,000 per unit.

4. **Taylor Hotel, LLC**
   Taylor Hotel is redeveloping three vacant buildings on Central Avenue and 3rd Street SW into a new 75-room hotel with food, beverage and limited retail use. The agreement, approved by the City Commission in October 2017 allows for a 50% rebate of the actual tax increment revenue received for 10 years, or for as long as the CRA exists, whichever is earlier, not to exceed $308,002.

5. **Dundee Self Storage LLC**
   Resolution R-16-01 entitles Dundee Self Storage to a rebate of 50% of the actual façade improvements at 335 Magnolia Avenue, up to $15,000. The annual rebate will continue for 10 years, or for as long as the CRA exists, but shall not exceed 100% of the actual tax increment revenue generated from the improvements. This agreement was approved by the City Commission in October 2017.

NOTE 16 INTERLOCAL AGREEMENT WITH POLK COUNTY

On May 17, 2017, the City entered into an interlocal agreement with Polk County. The County will pay the City amounts equal to semi-annual principal and interest payments on a total amount of $10,000,000 of debt principal incurred by the City to finance a new facility and improvements at the Chain o' Lakes Complex over a period of 20 years. The City issued the 2017 Non Ad Valorem bonds on August 16, 2017, as described in Note 9, to finance the project. The City and County will mutually determine the configuration and siting of the new facility and will share in sponsorship revenue. As of September 30, 2019 the City recognized a receivable of $12,981,404 of principal and interest due from the County. During fiscal year 2019 the City received revenue $702,726 from the County.

NOTE 17 JOINT VENTURE

Background – The Polk Regional Water Cooperative (PRWC) was created on April 1, 2016 by an interlocal agreement between the City of Lake Alfred, City of Auburndale, City of Bartow, City of Davenport, City of Eagle Lake, City of Fort Meade, City of Frostproof, City of Haines City, City of Lakeland, City of Lake Wales, City of Mulberry, Polk City, City of Winter Haven, Town of Dundee, Town of Lake Hamilton and Polk County in accordance with Chapter 163 and 373 of the Florida Statutes. These local government units are collectively considered the Member Governments. The PRWC is a separate legal entity organized under the laws of the state of Florida, and the Member Governments have no equity ownership in the PRWC.

The PRWC is devoted to encouraging the development of fully integrated, robust public water supply systems comprised of diverse sources managed in a manner that take full advantage of Florida's intense climatic cycles to ensure reliable, sustainable and drought resistant system which maximize the use of alternative water supplies to the greatest extent practicable. The PRWC will evaluate, plan and implement water projects and coordinate partnerships with other water users.

Membership Fees – The terms of the interlocal agreement require each Member Government to contribute their proportionate share of the PRWC's annual working capital needs which are established annually by a resolution of the PRWC's Board of Directors. For the year ended September 30, 2019, the total annual working capital needs of the PRWC was $195,000 of which the City's proportionate share was $14,119.

Combined Projects Funding – The Member Governments, except for the City of Frostproof, entered into a combined projects implementation agreement on March 16, 2017. This agreement established a feasibility study for four combined projects to be pursued by the PRWC with a total estimated cost of $22,906,000. The South West Florida Water Management District (SWFWMD) is funding 50% of the total estimated cost and the remainder is funded by the Member Governments based upon their average water use in comparison to the total average water use by all Member Governments. The City's required contribution for the combined projects totaled $1,095,827 and is reported as a nonoperating expense in the enterprise fund statement of revenues, expenses, and changes in fund net position for the year ended September 30, 2019.

Subsequent to September 30, 2019 – In January 2020 the PRWC proposed a Phase IIA agreement for member consideration. The proposal entailed the construction of two of the four projects pursued in previous years. The PRWC estimated the costs of construction to be $492 million. The Southwest Florida Water Cooperative will pay 46% of the cost of the two projects with PRWC members paying 54%. The City's share would be 16.2% of the PRWC member share. No action has been take as of March 24, 2020 by PRCW members.

Contact – Complete financial statements of the PRWC may be obtained from the PRWC's Executive Director at 330 W. Church Street, P.O. Box 9005, Drawer CA01, Bartow, Florida 33831-9005.

NOTE 18 SUBSEQUENT EVENTS

Subsequent to year end, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Management believes the City is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events occurred subsequent to year end and are still developing.

During the period from January 1, 2020, through March 24, 2020, both domestic and international equity markets have experienced large declines. These losses are not included in the financial statements as of and for the year ended September 30, 2019.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF WINTER HAVEN, FLORIDA
SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
YEAR ENDED SEPTEMBER 30, 2019

Retirement System – Defined Benefit Plan

The following presents the changes in the employer's net pension liability:

General Employees' for the Years Ended September 30:	2019	2018	2017	2016	2015	2014
Total Pension Liability						
Service Cost	$ 924,122	$ 1,100,750	$ 1,064,435	$ 1,244,642	$ 1,217,350	$ 1,262,098
Interest	6,131,191	6,084,568	5,928,154	5,727,485	5,599,457	5,391,437
Change in Benefit Terms	-	-	(2,607,103)	-	-	-
Difference Between Expected and Actual Experience	(29,206)	(865,698)	434,635	1,243,148	(701,805)	-
Changes of Assumptions	855,724	836,005	2,591,313	2,026,654	723,201	705,471
Benefit Payments, Including Refunds	(5,730,248)	(4,719,393)	(4,905,122)	(4,785,641)	(3,755,355)	(3,789,392)
Net Change in Total Pension Liability	2,151,583	2,436,232	2,506,312	5,456,288	3,082,848	3,569,614
Total Pension Liability - Beginning	85,929,930	83,493,698	80,987,386	75,531,098	72,448,250	68,878,636
Total Pension Liability - Ending (A)	$ 88,081,513	$ 85,929,930	$ 83,493,698	$ 80,987,386	$ 75,531,098	$ 72,448,250
Plan Fiduciary Net Position						
Contributions - Employer	$ 2,676,390	$ 3,221,324	$ 3,452,742	$ 4,177,044	$ 3,673,711	$ 3,711,480
Contributions - State	-	-	-	-	-	-
Contributions - Employee	552,552	700,047	920,969	1,039,335	933,696	967,961
Net Investment Income	2,426,582	6,014,674	7,682,616	5,132,137	605,140	5,418,479
Miscellaneous Revenue	25,318	-	-	-	-	-
Benefit Payments, Including Refunds	(5,741,101)	(4,708,540)	(4,905,122)	(4,785,641)	(3,755,355)	(3,797,392)
Administrative Expense	(160,700)	(156,854)	(170,306)	(147,550)	(142,670)	(125,730)
Net Change in Plan Fiduciary Net Position	(220,959)	5,070,651	6,980,899	5,415,325	1,314,522	6,174,798
Plan Fiduciary Net Position - Beginning	73,360,582	68,289,931	61,309,032	55,893,707	54,579,185	48,404,387
Plan Fiduciary Net Position - Ending (B)	$ 73,139,623	$ 73,360,582	$ 68,289,931	$ 61,309,032	$ 55,893,707	$ 54,579,185
Net Pension Liability - Ending (A) - (B)	$ 14,941,890	$ 12,569,348	$ 15,203,767	$ 19,678,354	$ 19,637,391	$ 17,869,065
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	83.04%	85.37%	81.79%	75.70%	74.00%	75.34%
Covered Payroll	$ 7,893,594	$ 9,456,212	$ 9,694,044	$ 10,940,741	$ 11,033,219	$ 10,189,066
Net Pension Liability as a Percentage of Covered Payroll	189.29%	132.92%	156.84%	179.86%	177.98%	175.37%

Changes of Benefit Terms:

For measurement date September 30, 2017, amounts reported as changes of benefit terms resulted from Ordinance O-17-25, adopted and effective October 23, 2017, closed the Plan to general employees hired on or after November 20, 2017.

CITY OF WINTER HAVEN, FLORIDA
SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2019

Retirement System – Defined Benefit Plan (Continued)

Changes of Assumptions:

For measurement date September 30, 2019, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.30% to 7.20%.

For measurement date September 30, 2018, amounts reported as changes of assumptions resulted from lowering the investment rate of return from 7.40% to 7.30%.

For 2017, as mandated by Chapter 2015-157, Laws of Florida, the assumed rates of mortality were changed from the RP-2000 Combined Healthy Table, projected to the valuation date using scale AA, to the mortality table used by the Florida Retirement System actuary in the July 1, 2016 actuarial valuation for non-special-risk employees.

As described in the March 31, 2017 Actuarial Impact Statement, the following assumption changes are utilized in conjunction with passage of Ordinance O-17-25:

1. Normal Retirement Date – For members who have currently attained age 40 with at least 10 years of Credited Service, no change to the current assumption. For Members who do not currently meet the age 40 with 10 or more years of credited service requirements, 100% assumed retirement upon first eligibility.
2. Early Retirement Date – Maintain the current assumption for all Members, i.e., an assumed 5% retirement for each year of eligibility.
3. Vested Terminated Members – Commencement Date for Benefit Payments. For members who have currently attained age 40 with at least 10 years of credited service, no change to the current assumption, i.e. age 55 unreduced, or age 50, reduced as for early retirement. For members who do not currently meet the age 40 with 10 or more years of credited service requirements, age 60 unreduced, or age 55, reduced as for early retirement.
4. Investment Return – In conjunction with the March 31, 2017 actuarial impact statement, a reduction from 7.70% to 7.50%. Additionally, the Board of Trustees elected further reductions according to the following schedule:

Valuation Date	Investment Return Assumption
October 1, 2017	7.4%
October 1, 2018	7.3%
October 1, 2019	7.2%
October 1, 2020	7.1%
October 1, 2021	7.0%

For measurement date September 30, 2016, as a result of Chapter 2015-157, Laws of Florida, the assumed rates of mortality were changed to the assumptions used by the Florida Retirement System. The inflation assumption rate was lowered from 3.00% to 2.50%, matching the long-term inflation assumption utilized by the Plan's investment consultant.

For the measurement date September 30, 2015, amounts reported as changes of assumptions were resulted from lowering the investment rate of return from 7.80% to 7.70%.

Additional years will be added to this schedule annually until 10 years of data is presented.

CITY OF WINTER HAVEN, FLORIDA
SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2019

Retirement System – Defined Benefit Plan (Continued)

Municipal Firefighters' for the Years Ended September 30:

	2019	2018	2017	2016	2015	2014
Total Pension Liability						
Service Cost	$ 1,058,222	$ 1,058,208	$ 1,083,811	$ 981,995	$ 960,946	$ 930,014
Interest	2,872,901	2,734,227	2,583,788	2,345,959	2,192,966	2,163,683
Change in Excess State Money	(14,442)	-	(981,312)	135,110	134,190	150,505
Difference Between Expected and Actual Experience	(1,160,630)	17,965	365,252	90,497	(101,413)	-
Changes of Assumptions	2,155,627	-	-	1,017,583	-	(884,685)
Contributions - Employee	-	-	55,704	-	-	-
Benefit Payments, Including Refunds	(1,566,862)	(2,455,649)	(1,778,717)	(1,159,453)	(1,039,426)	(939,873)
Net Change in Total Pension Liability	3,344,816	1,354,751	1,328,526	3,411,691	2,147,263	1,419,644
Total Pension Liability - Beginning	36,809,342	35,454,591	34,126,065	30,714,374	28,567,111	27,147,467
Total Pension Liability - Ending (A)	$ 40,154,158	$ 36,809,342	$ 35,454,591	$ 34,126,065	$ 30,714,374	$ 28,567,111
Plan Fiduciary Net Position						
Contributions - Employer	$ 1,330,123	1,240,969	1,515,857	1,586,480	1,333,181	$ 1,372,178
Contributions - State	343,132	341,245	328,419	323,495	322,575	338,890
Contributions - Employee	369,750	370,069	443,832	402,477	364,180	356,596
Net Investment Income	1,094,036	2,435,714	3,107,129	2,208,912	85,409	2,087,278
Miscellaneous Revenue	1,087	-	-	-	-	-
Benefit Payments, Including Refunds	(1,566,862)	(2,455,648)	(1,778,717)	(1,159,453)	(1,039,427)	(939,873)
Administrative Expense	(75,211)	(82,860)	(77,351)	(71,825)	(66,436)	(64,399)
Net Change in Plan Fiduciary Net Position	1,496,055	1,849,489	3,539,169	3,290,086	999,482	3,150,670
Plan Fiduciary Net Position - Beginning	32,357,514	30,508,025	26,968,856	23,678,770	22,679,288	19,528,618
Plan Fiduciary Net Position - Ending (B)	$ 33,853,569	$ 32,357,514	$ 30,508,025	$ 26,968,856	$ 23,678,770	$ 22,679,288
Net Pension Liability - Ending (A) - (B)	$ 6,300,589	$ 4,451,828	$ 4,946,566	$ 7,157,209	$ 7,035,604	$ 5,887,823
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.31%	87.91%	86.05%	79.03%	77.09%	79.39%
Covered Payroll	$ 3,697,501	3,700,691	3,902,070	4,003,979	3,909,235	$ 3,565,959
Net Pension Liability as a Percentage of Covered Payroll	170.40%	120.30%	126.77%	178.75%	179.97%	165.11%

CITY OF WINTER HAVEN, FLORIDA
SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2019

Retirement System – Defined Benefit Plan (Continued)

Changes of Benefit Terms:
For measurement date 09/30/2019, Chapter 2019-21, Laws of Florida was signed into effect granting certain disability and death benefits to firefighters participating in an employer-sponsored retirement plan.

1.) Effective July 1, 2019, an additional presumption was added to the death in the line of duty section. "A firefighter shall be considered to have died in the line of duty if he or she dies as a result of cancer or circumstances that arise out of the treatment of cancer."

2.) Effective July 1, 2019, an additional presumption was added to the disability in-line-of-duty presumption. "Diagnosis of cancer or the circumstances that arise out of the treatment of cancer. A firefighter shall be considered totally and permanently disabled in the line of duty if he or she meets the Plan's definition of total and permanently disabled due to the diagnosis of cancer or circumstances that arise out of the treatment of cancer."

Please note that the benefit changes only relate to the disability and death benefits for the Pension Fund and do not provide for other additional benefits that are provided for in Florida Statutes Section 112.1816.

For measurement date September 30, 2017, the following plan changes were made:
Pursuant to a Mutual Consent Agreement between the Plan membership and City under Chapter 2015-39, Laws of Florida, $846,202.72 of the Excess State Monies Reserve is applied as a credit to the Unfunded Actuarial Accrued Liability.

Additionally, the City may use all future Chapter 175 Premium Tax Revenue for meeting its funding obligation to the Firefighters' Retirement System. Based on the agreements, $135,109 of the remaining portion of the Excess State Monies Reserve is set aside as a prepaid City contribution. Furthermore, a Share Plan was established but is currently not funded under the current Mutual Consent Agreement.

Changes of Assumptions:
For measurement date 09/30/2019, the Board adopted changes of actuarial assumptions described in the experience study dated October 23, 2019, as follows:

- The assumptions for salary increases, withdrawal, and retirement were updated to better align with the anticipated plan experience.

- The assumed rate of investment return has been lowered from 7.75% per year to 7.60% per year, net of investment related expenses.

For measurement date September 30, 2016, as mandated by Chapter 2015-157, Laws of Florida, the assumed rates of mortality were changed from the RP-2000 Combined Healthy Tables to the mortality tables for special risk employees used by the Florida Retirement System actuary in the July 1, 2016 actuarial valuation. The inflation assumption rate was lowered from 3.00% to 2.50%, matching the long-term inflation assumption utilized by the Plan's investment consultant.

Additional years will be added to this schedule annually until 10 years of data is presented.

CITY OF WINTER HAVEN, FLORIDA
SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2019

Retirement System – Defined Benefit Plan (Continued)

Municipal Police Officers' for the Years Ended September 30:

	2019	2018	2017	2016	2015	2014
Total Pension Liability						
Service Cost	$ 820,751	$ 843,956	$ 853,283	$ 793,963	$ 776,050	$ 801,709
Interest	2,863,568	2,769,998	2,581,169	2,417,435	2,346,583	2,248,123
Change in Excess State Money	-	-	-	(28,857)	21,977	6,879
Difference Between Expected and Actual Experience	(24,010)	(216,491)	1,188,026	(203,836)	(11,110)	-
Changes of Assumptions	1,068,060	-	-	1,200,550	152,399	313,191
Benefit Payments, Including Refund	(2,195,474)	(2,147,670)	(2,148,969)	(2,133,049)	(1,808,907)	(1,611,524)
Net Change in Total Pension Liability	2,532,895	1,249,793	2,473,509	2,046,206	1,476,992	1,758,378
Total Pension Liability - Beginning	37,466,180	36,216,387	33,742,878	31,696,672	30,219,680	28,461,302
Total Pension Liability - Ending (A)	$ 39,999,075	$ 37,466,180	$ 36,216,387	$ 33,742,878	$ 31,696,672	$ 30,219,680
Plan Fiduciary Net Position						
Contributions - Employer	$ 719,814	626,513	602,998	704,008	725,579	$ 1,314,419
Contributions - State	437,823	433,238	387,358	369,988	321,673	306,575
Contributions - Employee	364,598	376,478	369,604	388,964	349,588	344,499
Net Investment Income	803,013	3,225,778	3,614,442	2,288,900	(99,825)	3,499,732
Benefit Payments, Including Refunds	(2,204,858)	(2,138,286)	(2,148,970)	(2,133,049)	(1,808,906)	(1,611,524)
Administrative Expense	(62,843)	(69,552)	(57,811)	(55,026)	(49,560)	(48,688)
Net Change in Plan Fiduciary Net Position	57,547	2,454,169	2,767,621	1,563,785	(561,451)	3,805,013
Plan Fiduciary Net Position - Beginning	35,013,393	32,559,224	29,791,603	28,227,818	28,789,269	24,984,256
Plan Fiduciary Net Position - Ending (B)	$ 35,070,940	$ 35,013,393	$ 32,559,224	$ 29,791,603	$ 28,227,818	$ 28,789,269
Net Pension Liability - Ending (A) - (B)	$ 4,928,135	$ 2,452,787	$ 3,657,163	$ 3,951,275	$ 3,468,854	$ 1,430,411
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.68%	93.45%	89.90%	88.29%	89.06%	95.27%
Covered Payroll	4,427,931	4,609,577	4,507,362	4,744,893	4,321,215	$ 4,201,204
Net Pension Liability as a Percentage of Covered Payroll	111.30%	53.21%	81.14%	83.27%	80.27%	34.05%

CITY OF WINTER HAVEN, FLORIDA
SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2019

Changes of Assumptions:

For measurement date September 30, 2019, as a result of an actuarial experience study, the Board approved several actuarial assumption changes as follows:

- The assumed rate of investment return has been lowered from 7.70% per year to 7.45% per year, net of investment related expenses.
- The assumed rate of salary increase prior to completion of ten (10) years of service has been lowered.
- The assumed service-based termination rates have been amended.
- The assumed rates of retirement have been amended for normal and early retirement.

For measurement date September 30, 2016, as mandated by Chapter 2015-157, Laws of Florida, the assumed rates of mortality were changed from the RP-2000 Combined Healthy Tables to the mortality tables for special risk employees used by the Florida Retirement System actuary in the July 1, 2016 actuarial valuation The inflation assumption rate was lowered from 3.0% to 2.5%, matching the long-term inflation assumption utilized by the Plan's investment consultant.

For measurement date September 30, 2015, amounts reported as changes of assumptions were resulted from lowering the investment rate of return from 7.80% to 7.70%.

For measurement date September 30, 2014, amounts reported as changes of assumptions were resulted from lowering the investment rate of return from 7.90% to 7.80%.

Additional years will be added to this schedule annually until 10 years of data is presented.

CITY OF WINTER HAVEN, FLORIDA
SCHEDULE OF EMPLOYER CONTRIBUTIONS
SEPTEMBER 30, 2019

Retirement System – Defined Benefit Plan (Continued)

The following information presents a schedule of contributions:

General Employees' Pension

Fiscal Year Ended September 30	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2019	$ 2,677,507	$ 2,676,390	$ 1,117	$ 7,893,594	33.91%
2018	3,227,405	3,221,324	6,081	9,456,212	34.07%
2017	3,429,753	3,452,742	(22,989)	9,694,044	35.62%
2016	4,172,799	4,177,044	(4,245)	10,940,741	38.18%
2015	3,673,711	3,673,711	-	11,033,219	33.30%
2014	4,120,459	3,711,480	408,979	10,189,066	36.43%
2013	3,693,642	3,694,547	(905)	10,288,697	35.91%

Municipal Firefighters' Pension

Fiscal Year Ended September 30	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2019	$ 1,635,035	$ 1,673,255	$ (38,220)	$ 3,697,501	45.25%
2018	1,638,296	1,582,214	56,082	3,700,691	42.75%
2017	1,702,083	1,979,385	(277,302)	3,902,070	50.73%
2016	1,785,374	1,774,865	10,509	4,003,979	44.33%
2015	1,580,540	1,591,049	(10,509)	3,909,235	40.70%
2014	1,514,462	1,560,563	(46,101)	3,565,959	43.76%
2013	1,484,155	1,489,635	(5,480)	3,587,515	41.52%

Municipal Police Officers' Pension

Fiscal Year Ended September 30	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2019	$ 1,085,729	$ 1,157,637	$ (71,908)	$ 4,427,931	26.14%
2018	1,143,636	1,059,751	83,885	4,609,577	22.99%
2017	901,022	990,355	(89,333)	4,507,362	21.97%
2016	1,053,841	1,073,994	(20,153)	4,744,893	22.63%
2015	1,061,555	1,107,123	(45,568)	4,321,215	25.62%
2014	1,515,794	1,614,115	(98,321)	4,201,204	38.42%
2013	1,566,442	1,587,016	(20,574)	4,161,643	38.13%

Additional years will be added to this schedule until 10 years of data is presented.

Retirement System – Defined Benefit Plan (Continued)

Notes to the Schedule of Contributions

Actuarially determined contribution rates are calculated as of October 1, two years prior to the end of the fiscal year in which contributions are reported.

The following are the methods and assumptions used to determine the contribution rates:

	General Employees' Pension
Valuation Date	10/1/2017
Funding Method	Entry Age Normal Actuarial Cost Method
Amortization Method	Level percentage of pay, closed
Remaining Amortization Period	29 Years as of October 1, 2017
Mortality Rate	*Healthy Active Lives:* Female: RP2000 Generational, 100% White Collar, Scale BB. Male: RP2000 Generational, 50% White Collar /50% Blue Collar, Scale BB. *Healthy Inactive Lives:* Female: RP2000 Generational, 100% Annuitant White Collar, Scale BB. Male: RP2000 Generational, 50% Annuitant White Collar /50% Annuitant Blue Collar, Scale BB. *Disabled Lives:* Female: 100% RP2000 Disabled Female set forward two years. Male: 100% RP2000 Disabled Male set back four years.
Inflation	2.5% per year
Interest Rate	7.4% per year, compounded annually, net of investment related expenses. This is supported by the target asset class allocation of the trust and the expected long-term return by asset class.

Termination Rates

Credited Service	Termination Probability
First Year	30.0%
Years 2-10	13.0%
Years 11-20	5.0%
Greater than 20 Years	1.0%

Normal Retirement

Number of Years after first Eligible	Retirement Probability
0	50%
1-3	25%
4	50%
5 or more	100%

This assumption is supported by an experience study issued on May 12, 2014, analyzing plan experience from valuations performed from October 1, 1988 to October 1, 2013.

Early Retirement	Commencing upon eligibility for Early Retirement (50 & 10), Members are assumed to retire with an immediate subsidized benefit at the rate of 5% per year. This assumption is supported by an experience study issued on May 12, 2014, analyzing plan experience from valuations performed from October 1, 1988 to October 1, 2013.
Cost-of-Living	0.5% for 10 years, beginning one year after retirement. Applicable for all categories except vested terminated members.

Retirement System – Defined Benefit Plan (Continued)

Notes to the Schedule of Contributions (Continued)

General Employees' Pension (Continued)

Salary Increases	Credited Service	Assumption
	First Year	11.0%
	Years 2-10	5.0%
	Greater than 10	4.0%
	This assumption is supported by an experience study issued on May 12, 2014, analyzing plan experience from valuations performed from October 1, 1988 to October 1, 2013.	
Final Year Salary Load	Service as of 10/1/2012	Final Salary Load
	Less than 1 Year	0%
	1 to 5 Years	5%
	5 to 10 Years	10%
	Greater than 10 Years	15%
	This assumption was developed based on expectations of unused sick and annual leave time for impacted actives.	
Disability Rates	Age	Rates
	20	0.05%
	30	0.06%
	40	0.12%
	50	0.43%
Asset Smoothing Methodology	The Actuarial Value of Assets is brought forward using the historical four-year geometric average of Market Value Returns (net-of-fees). Over time, this may result in a deminis bias that is above or below the Market Value of Assets.	
Payroll Increase	0.0%, in compliance with Part VII of Chapter 112, Florida Statutes.	

Retirement System – Defined Benefit Plan (Continued)

Notes to the Schedule of Contributions (Continued)

	Municipal Firefighters' Pension
Valuation Date	10/1/2017
Funding Method	Entry Age Normal Actuarial Cost Method
Amortization Method	Level percentage of pay, closed
Remaining Amortization Period	25 Years as of October 1, 2017
Mortality	*Healthy Active Lives:* Female: RP2000 Generational, 100% Combined Healthy White Collar, Scale BB. Male: RP2000 Generational, 10% Combined Healthy White Collar /90% Combined Healthy Blue Collar, Scale BB. *Healthy Inactive Lives:* Female: RP2000 Generational, 100% Annuitant White Collar, Scale BB. Male: RP2000 Generational, 10% Annuitant White Collar /90% Annuitant Blue Collar, Scale BB. *Disabled Lives:* Female: 60% RP2000 Disabled Female set forward two years / 40% Annuitant White Collar with no setback, no projection scale. Male: 60% RP2000 Disabled Male set back four years / 40% Annuitant White Collar with no setback, no projection scale.
Inflation	2.5% per year
Interest Rate	7.75% per year compounded annually, net of investment related expenses. This assumption is supported by the Plan's investment policy and long-term expected returns by asset class.

Termination Rates

Credited Service	Termination Probability
Less than 5 Years	7.0%
5 or more Years	1.0%

The above rates are based on the results of an Experience Study for the period October 1, 1991 through October 1, 2013.

Disability Rates

Members are assumed to become disabled at varying rates based on age. Sample rates are as follows:

Age	Probability
20	0.051%
30	0.058%
40	0.121%
50	0.429%

The above rates are based on the results of an Experience Study for the period October 1, 1991 through October 1, 2013.
Additionally, it is assumed that 75% of Disability Retirements and Pre-Retirement Deaths are service-related.

Termination Rate

Age	Disability Probability
Less than 5 Years	7.00%
5 or more Years	1.00%

Retirement System – Defined Benefit Plan (Continued)

Notes to the Schedule of Contributions (Continued)

Municipal Firefighters' Pension (Continued)

Normal Retirement

Number of Years after first Eligible	Retirement Probability
0	50%
1-4	25%
5 or more	100%

The above rates are based on the results of an Experience Study for the period October 1, 1991 through October 1, 2013.

Retirement Age

Earlier of age 55 and 10 years of service or 25 years of service regardless of age.

Early Retirement

Commencing with the earliest Early Retirement Age (45), members are assumed to retire with an immediate subsidized benefit at the rate of 1%. This assumption is based on the results of an Experience Study for the period October 1, 1991 through October 1, 2013.

Salary Increases

Service	Assumption
First Year	15%
Years 2-10	8%
Greater than 10 Years	5%

The above rates are based on the results of an Experience Study for the period October 1, 1991 through October 1, 2013.
Additionally, the projected salary in the year of retirement is increased as shown below, supported by data provided by the City:

Service as of 10/1/12	Final Salary Load Assumption
Less than 1 Year	0%
1 to 10 Years	5%
10 to 20 Years	10%
Greater than 20 Years	15%

Payroll Growth

3.74% per year for amortization of the Unfunded Actuarial Accrued Liability. By Florida statute, this assumption cannot exceed the actual ten-year payroll growth average as of the valuation date.

Asset Smoothing Methodology

The Actuarial Value of Assets is brought forward using the historical four-year geometric average of Market Value Returns (net-of-fees). Over time, this may result in a deminis bias that is above or below the Market Value of Assets.

Retirement System – Defined Benefit Plan (Continued)

Notes to the Schedule of Contributions (Continued)

	Municipal Police Officers' Pension
Valuation Date	10/1/2017
Funding Method	Entry Age Normal Actuarial Cost Method
Amortization Method	Level percentage of pay, closed
Remaining Amortization Period	25 Years (as of 10/01/2017 Valuation).
Mortality Rate	*Healthy Active Lives:* Female: RP2000 Generational, 100% Combined Healthy White Collar, Scale BB. Male: RP2000 Generational, 10% Combined Healthy White Collar /90% Combined Healthy Blue Collar, Scale BB. *Healthy Inactive Lives:* Female: RP2000 Generational, 100% Annuitant White Collar, Scale BB. Male: RP2000 Generational, 10% Annuitant White Collar /90% Annuitant Blue Collar, Scale BB. *Disabled Lives:* Female: 60% RP2000 Disabled Female set forward two years / 40% Annuitant White Collar with no setback, no projection scale. Male: 60% RP2000 Disabled Male set back four years / 40% Annuitant White Collar with no setback, no projection scale.
Inflation	2.5% per year
Interest Rate	7.7% per year compounded annually, net of investment related expenses. This is supported by the target asset allocation of the trust and the expected long-term return by asset class.

Termination Rates

Credited Service	Termination Probability
Less than 5 Years	20.0%
Years 5-10	7.5%
Greater than 10	4.0%

The assumed rates of termination were approved in conjunction with an actuarial experience study dated May 12, 2014.

Normal Retirement

Number of Years after first Eligible	Retirement Probability
0	50%
1-4	25%
5 or more	100%

The assumed rates of normal retirement were approved in conjunction with an actuarial experience study dated May 12, 2014.

Early Retirement

Commencing with the earliest Early Retirement Age (50 with 10 years of Credited Service), Members are assumed to retire with an immediate subsidized benefit at the rate of 5% per year.
The assumed rate of early retirement was approved in conjunction with an actuarial experience study dated May 12, 2014.

Cost-of-Living

0.5% for 10 years, beginning one year after retirement. Applicable for all categories except vested terminated members.

Salary Increases

Credited Service	Assumption
First Year	17.0%
Years 2-10	5.5%
Greater than 10 Years	4.0%

The assumed rates of normal retirement were approved in conjunction with an actuarial experience study dated May 12, 2014.

Retirement System – Defined Benefit Plan (Continued)

Notes to the Schedule of Contributions (Continued)

Municipal Police Officers' Pension (Continued)

Final Year Salary Load

Service as of 10/1/2012	Final Salary Load
Less than 1 Year	0%
1 to 5 Years	5%
5 to 10 Years	10%
Greater than 10 Years	15%

Disability Rates

These assumptions were based on data provided by the City.

Age	Rates
20	0.03%
30	0.04%
40	0.07%
50	0.18%

It is assumed that 75% of Disability Retirements and Pre-Retirement Deaths are service related. The assumed rates of disablement were developed from those used by other plans containing Florida municipal Police Officers.

Asset Smoothing Methodology

The Actuarial Value of Assets is brought forward using the historical four-year geometric average of Market Value Returns (net-of-fees). Over time, this may result in an insignificant bias that is above or below the Market Value of Assets.

CITY OF WINTER HAVEN, FLORIDA
SCHEDULE OF INVESTMENT RETURNS
SEPTEMBER 30, 2019

Retirement System – Defined Benefit Plan (Continued)

The following presents the annual money-weighted rate of return, net of investment expenses:

General Employees' Pension	
Fiscal Year Ended September 30	Rate
2019	3.25%
2018	8.70%
2017	12.41%
2016	9.07%
2015	0.60%
2014	10.95%
2013	15.82%

Municipal Firefighters' Pension	
Fiscal Year Ended September 30	Rate
2019	3.34%
2018	7.98%
2017	11.48%
2016	9.19%
2015	0.32%
2014	10.47%
2013	14.27%

Municipal Police Officers' Pension	
Fiscal Year Ended September 30	Rate
2019	2.53%
2018	10.04%
2017	12.33%
2016	8.27%
2015	-0.35%
2014	14.04%
2013	9.68%

Additional years will be added to this schedule until 10 years of data is presented.

CITY OF WINTER HAVEN, FLORIDA
SCHEDULE OF CHANGES IN THE CITY'S
TOTAL OPEB LIABILITY AND RELATED RATIOS
SEPTEMBER 30, 2019

	2019	2018
Total OPEB Liability		
Service Cost	$ 1,291,931	$ 1,425,372
Interest	1,222,847	1,107,069
Changes of Benefit Terms	-	-
Difference Between Expected and Actual Experience	-	-
Changes of Assumptions	3,302,003	(2,792,012)
Benefit Payments	(798,320)	(735,779)
Net Change in Total OPEB Liability	5,018,461	(995,350)
Total OPEB Liability - Beginning	28,357,845	29,353,195
Total OPEB Liability - Ending	$ 33,376,306	$ 28,357,845
Covered Employee Payroll	$ 22,466,817	$ 21,319,811
Total OPEB Liability as a percentage of the Covered Employee Payroll	148.56%	133.01%

Notes to schedule:

The OPEB plan is not administered through a trust, and there are no assets accumulated in trust for payment of benefits.

Benefit changes: There have been no substantive plan provision changes since the last full valuation.

Covered Employee Payroll was projected one year forward from the valuation date for the reporting period ending September 30, 2019.

Changes of Assumptions: Changes of assumptions and other inputs reflect the effects of the changes in the discount rate each period. The following are the discount rates used in each period:

Fiscal Year Ending September 30, 2019:	3.58%
Fiscal Year Ending September 30, 2018:	4.18%
Fiscal Year Ending September 30, 2017:	3.64%

Note: Information is required to be presented for 10 years. However, until a full 10-year trend is compiled, the City will present information for only those years for which information is available.

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

CITY OF WINTER HAVEN, FLORIDA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2019

	Special Revenue				
	Library	Airport	Cemetery	Community Development Grant	SHIP Grant
ASSETS					
Cash and Investments	$ 212,318	$ 9,870	$ 10,011	$ -	$ 255,012
Investments - Reserved for Perpetual Care	-	-	439,499	-	-
Accounts Receivable	8,883	22,292	14,525	-	-
Due from Other Governments	6,661	946,521	-	598,636	-
Due from Other Funds	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Inventory	-	-	45,580	-	-
Prepaid Items	460	923	2,164	-	-
Total Assets	$ 228,322	$ 979,606	$ 511,779	$ 598,636	$ 255,012
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts Payable	$ 8,828	$ 749,178	$ 3,478	$ 128,933	$ 22,049
Accrued Liabilities	25,321	7,985	7,546	-	-
Due to Other Funds	-	540,562	-	497,451	-
Due to Other Governments	-	-	-	-	-
Unearned Revenue	-	18,546	-	-	-
Total Liabilities	34,149	1,316,271	11,024	626,384	22,049
Fund Balances:					
Nonspendable	460	923	47,744	-	-
Restricted	-	-	-	-	232,963
Committed	-	-	453,011	-	-
Assigned	193,713	-	-	-	-
Unassigned	-	(337,588)	-	(27,748)	-
Total Fund Balances	194,173	(336,665)	500,755	(27,748)	232,963
Total Liabilities and Fund Balances	$ 228,322	$ 979,606	$ 511,779	$ 598,636	$ 255,012

Special Revenue (Continued)				Debt Service	
Police Training Confiscation and Abandoned Property	Building Safety	Impact Fees	Federal Building	2007 Improvement Revenue Bonds	2011 Sales Tax Bond
$ 139,099	$ 1,164,603	$ 802,855	$ 44,056	$ 3,102,754	$ 688,916
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	25,081	-	-	-	-
$ 139,099	$ 1,189,684	$ 802,855	$ 44,056	$ 3,102,754	$ 688,916
$ 30,813	$ 359,502	$ -	$ 2,502	$ -	$ -
-	13,384	-	-	-	-
-	-	-	-	-	-
-	4,903	-	-	-	-
-	-		-	-	-
30,813	377,789	-	2,502	-	-
-	25,081	-	-	-	-
108,286	786,814	802,855	-	3,102,754	688,916
-	-	-	41,554	-	-
-	-	-	-	-	-
-	-	-	-	-	-
108,286	811,895	802,855	41,554	3,102,754	688,916
$ 139,099	$ 1,189,684	$ 802,855	$ 44,056	$ 3,102,754	$ 688,916

CITY OF WINTER HAVEN, FLORIDA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
SEPTEMBER 30, 2019

	Capital Projects			
	Capital Depletion	2007 Construction	Transportation	Total All Nonmajor Governmental Funds
ASSETS				
Cash and Investments	$ 1,647,390	$ 315,474	$ 1,065,261	$ 9,457,619
Investments - Reserved for Perpetual Care	-	-	-	439,499
Accounts Receivable	6,085	-	-	51,785
Due from Other Governments	-	-	-	1,551,818
Due from Other Funds	445,117	-	-	445,117
Advances to Other Funds	2,912,529	-	-	2,912,529
Inventory	-	-	-	45,580
Prepaid Items	-	-	-	28,628
Total Assets	$ 5,011,121	$ 315,474	$ 1,065,261	$ 14,932,575
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts Payable	$ -	$ -	$ 1,000	$ 1,306,283
Accrued Liabilities	-	-	-	54,236
Due to Other Funds	-	-	-	1,038,013
Due to Other Governments	-	-	-	4,903
Unearned Revenue	-	-	-	18,546
Total Liabilities	-	-	1,000	2,421,981
Fund Balances:				
Nonspendable	-	-	-	74,208
Restricted	-	-	1,064,261	6,786,849
Committed	-	-	-	494,565
Assigned	5,011,121	315,474	-	5,520,308
Unassigned	-	-	-	(365,336)
Total Fund Balances	5,011,121	315,474	1,064,261	12,510,594
Total Liabilities and Fund Balances	$ 5,011,121	$ 315,474	$ 1,065,261	$ 14,932,575

CITY OF WINTER HAVEN, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue				
	Library	Airport	Cemetery	Community Development Grant	SHIP Grant
REVENUES					
Intergovernmental	$ 410,871	$ 2,493,317	$ -	$ 598,565	$ 59,314
Charges for Services	27,838	676,044	264,137	-	-
Fines and Forfeits	25,211	-	-	-	-
Miscellaneous:					
Rents	25,446	763,821	-	-	-
Net Change in Fair Value of Investments	7,141	34,193	11,838	-	9,520
Contributions	10,883	-	-	-	-
Other	1,912	28,084	1,701	-	3,392
Total Revenues	509,302	3,995,459	277,676	598,565	72,226
EXPENDITURES					
Current:					
Public Safety	-	-	-	-	-
Transportation	-	4,060,602	-	-	-
Human Services	-	-	413,366	611,695	271,281
Culture and Recreation	1,622,380	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Other Debt Service	-	-	-	-	-
Total Expenditures	1,622,380	4,060,602	413,366	611,695	271,281
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,113,078)	(65,143)	(135,690)	(13,130)	(199,055)
OTHER FINANCING SOURCES (USES)					
Transfers In	1,373,552	458,627	132,143	-	-
Transfers Out	(212,350)	(454,658)	(16,715)	(14,618)	-
Total Other Financing Sources (Uses)	1,161,202	3,969	115,428	(14,618)	-
NET CHANGE IN FUND BALANCES	48,124	(61,174)	(20,262)	(27,748)	(199,055)
Fund Balances - Beginning of Year	146,049	(275,491)	521,017	-	432,018
FUND BALANCES - END OF YEAR	$ 194,173	$ (336,665)	$ 500,755	$ (27,748)	$ 232,963

Special Revenue (Continued)				Debt Service	
Police Training, Confiscation, and Abandoned Property	Building Safety	Impact Fees	Federal Building	2007 Improvement Revenue Bonds	2011 Sales Tax Bond
$ -	$ -	$ -	$ -	$ -	$ -
-	2,493,894	1,956,411	-	-	-
21,821	-	-	-	-	-
-	-	-	132,743	-	-
3,278	80,099	16,617	600	-	-
-	-	-	-	-	-
-	5,547	-	-	-	-
25,099	2,579,540	1,973,028	133,343	-	-
47,208	802,917	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	48,799	-	-
-	-	-	-	1,355,000	660,000
-	-	-	-	1,053,375	43,938
-	-	-	-	550	-
47,208	802,917	-	48,799	2,408,925	703,938
(22,109)	1,776,623	1,973,028	84,544	(2,408,925)	(703,938)
-	-	-	-	3,801,690	707,832
-	(3,166,995)	(2,039,454)	(75,000)	-	-
-	(3,166,995)	(2,039,454)	(75,000)	3,801,690	707,832
(22,109)	(1,390,372)	(66,426)	9,544	1,392,765	3,894
130,395	2,202,267	869,281	32,010	1,709,989	685,022
$ 108,286	$ 811,895	$ 802,855	$ 41,554	$ 3,102,754	$ 688,916

CITY OF WINTER HAVEN, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2019

	Capital Projects			
	Capital Depletion	2007 Construction	Transportation	Total All Nonmajor Governmental Funds
REVENUES				
Intergovernmental	$ -	$ -	$ 108,886	$ 3,670,953
Charges for Services	-	-	-	5,418,324
Fines and Forfeits	-	-	-	47,032
Miscellaneous:				
Rents	-	-	-	922,010
Net Change in Fair Value of Investments	122,156	2,798	-	288,240
Contributions	-	-	-	10,883
Other	-	-	-	40,636
Total Revenues	122,156	2,798	108,886	10,398,078
EXPENDITURES				
Current:				
Public Safety	502,158	-	-	1,352,283
Transportation	-	-	169,625	4,230,227
Human Services	-	-	-	1,296,342
Culture and Recreation	96,797	-	-	1,767,976
Debt Service:				
Principal Retirement	-	-	-	2,015,000
Interest and Fiscal Charges	-	-	-	1,097,313
Other Debt Service	-	-	-	550
Total Expenditures	598,955	-	169,625	11,759,691
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(476,799)	2,798	(60,739)	(1,361,613)
OTHER FINANCING SOURCES (USES)				
Transfers In	890,492	-	1,125,000	8,489,336
Transfers Out	-	-	-	(5,979,790)
Total Other Financing Sources (Uses)	890,492	-	1,125,000	2,509,546
NET CHANGE IN FUND BALANCES	413,693	2,798	1,064,261	1,147,933
Fund Balances - Beginning of Year	4,597,428	312,676	-	11,362,661
FUND BALANCES - END OF YEAR	$ 5,011,121	$ 315,474	$ 1,064,261	$ 12,510,594

BUDGET TO ACTUAL COMPARISON
OTHER MAJOR AND NONMAJOR GOVERNMENTAL FUNDS

CITY OF WINTER HAVEN, FLORIDA
SCHEDULE OF EXPENDITURES AND TRANSFERS
BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2019

	Budget			Variance With Final Budget Positive
	Original	Final	Actual	(Negative)
Function and Activity				
General Government:				
City Commission/Legal/Clerk	$ 792,233	$ 792,233	$ 790,661	$ 1,572
City Manager	690,595	694,295	694,295	-
Finance	1,249,715	1,249,715	1,122,535	127,180
Nondepartmental	4,209,321	4,205,621	4,147,474	58,147
Public Safety:				
Police	11,374,420	11,374,420	10,964,270	410,150
Fire	8,210,821	8,210,821	7,829,241	381,580
Code Enforcement	693,849	693,849	652,780	41,069
Transportation:				
Streets and Buses	4,193,826	1,855,688	1,521,854	333,834
Economic Development				
Public Service Buildings	229,389	229,389	202,363	27,026
Community Development/Planning	548,421	548,421	486,364	62,057
Culture and Recreation:				
Leisure Services	5,999,764	5,999,764	5,275,772	723,992
Total Expenditures	38,192,354	35,854,216	33,687,609	2,166,607
Transfers to:				
Library Fund	1,323,552	1,323,552	1,323,552	-
Airport Fund	458,627	458,627	458,627	-
Cemetery Fund	132,143	132,143	132,143	-
2015 Construction Fund	4,886,315	4,886,315	4,886,315	-
Capital Depletion Fund	859,376	859,376	859,376	-
Debt Service Fund	3,141,820	3,843,320	3,844,320	(1,000)
Self-Insurance Fund	153,100	153,100	153,100	-
Willowbrook Golf Course Fund	164,293	164,293	164,293	-
Transportation Fund	-	1,125,000	1,125,000	-
Total Transfers	11,119,226	12,945,726	12,946,726	(1,000)
Total Expenditures and Transfers	$ 49,311,580	$ 48,799,942	$ 46,634,335	$ 2,165,607

CITY OF WINTER HAVEN, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
2015 CONSTRUCTION FUND
YEAR ENDED SEPTEMBER 30, 2019

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Miscellaneous:				
Net Change in Fair Value of Investments	$ 150,000	$ 150,000	$ 550,375	$ 400,375
EXPENDITURES				
Current:				
Capital Projects	32,941,874	32,941,874	22,737,013	10,204,861
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(32,791,874)	(32,791,874)	(22,186,638)	10,605,236
OTHER FINANCING SOURCES				
Issuance of Debt	26,120,000	26,120,000	24,900,000	(1,220,000)
Transfers In	6,425,769	6,425,769	9,982,899	3,557,130
Total Other Financing Sources	32,545,769	32,545,769	34,882,899	2,337,130
NET CHANGE IN FUND BALANCES	(246,105)	(246,105)	12,696,261	12,942,366
Fund Balances - Beginning of Year	2,502,839	2,502,839	2,502,839	-
FUND BALANCES - END OF YEAR	$ 2,256,734	$ 2,256,734	$ 15,199,100	$ 12,942,366

CITY OF WINTER HAVEN, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
LIBRARY FUND
YEAR ENDED SEPTEMBER 30, 2019

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental	$ 390,950	$ 390,950	$ 410,871	$ 19,921
Charges for Services	23,100	23,100	27,838	4,738
Fines and Forfeits	31,500	31,500	25,211	(6,289)
Miscellaneous:				
Rents	26,300	26,300	25,446	(854)
Contributions	300	300	10,883	10,583
Net Change in Fair Value of Investments	700	700	7,141	6,441
Other	12,900	12,900	1,912	(10,988)
Total Revenues	485,750	485,750	509,302	23,552
EXPENDITURES				
Current:				
Culture and Recreation	1,760,966	1,760,966	1,622,380	138,586
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(1,275,216)	(1,275,216)	(1,113,078)	162,138
OTHER FINANCING SOURCES (USES)				
Transfers In	1,373,552	1,373,552	1,373,552	-
Transfers Out	(212,350)	(212,350)	(212,350)	-
Total Other Financing Sources	1,161,202	1,161,202	1,161,202	-
NET CHANGE IN FUND BALANCES	(114,014)	(114,014)	48,124	162,138
Fund Balances - Beginning of Year	146,049	146,049	146,049	-
FUND BALANCES - END OF YEAR	$ 32,035	$ 32,035	$ 194,173	$ 162,138

CITY OF WINTER HAVEN, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
AIRPORT FUND
YEAR ENDED SEPTEMBER 30, 2019

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental	$ 3,080,567	$ 3,080,567	$ 2,493,317	$ (587,250)
Charges for Services	756,200	756,200	676,044	(80,156)
Miscellaneous:				
Rents	815,175	815,175	763,821	(51,354)
Net Change in Fair Value of Investments	-	-	34,193	34,193
Other	26,060	26,060	28,084	2,024
Total Revenues	4,678,002	4,678,002	3,995,459	(682,543)
EXPENDITURES				
Current:				
Transportation	5,502,690	5,502,690	4,060,602	1,442,088
Debt Service:				
Principal	20,430	20,430	-	20,430
Interest	4,432	4,432	-	4,432
Total Expenditures	5,527,552	5,527,552	4,060,602	1,466,950
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(849,550)	(849,550)	(65,143)	784,407
OTHER FINANCING SOURCES (USES)				
Issuance of Debt	450,000	450,000	-	(450,000)
Transfers In	458,627	458,627	458,627	-
Transfers Out	(454,658)	(454,658)	(454,658)	-
Total Other Financing Sources	453,969	453,969	3,969	(450,000)
NET CHANGE IN FUND BALANCES	(395,581)	(395,581)	(61,174)	334,407
Fund Balances - Beginning of Year	(275,491)	(275,491)	(275,491)	-
FUND BALANCES - END OF YEAR	$ (671,072)	$ (671,072)	$ (336,665)	$ 334,407

CITY OF WINTER HAVEN, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
CEMETERY FUND
YEAR ENDED SEPTEMBER 30, 2019

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for Services	$ 270,800	$ 270,800	$ 264,137	$ (6,663)
Miscellaneous:				
Net Change in Fair Value of Investments	5,000	5,000	11,838	6,838
Other	1,900	1,900	1,701	(199)
Total Revenues	277,700	277,700	277,676	(24)
EXPENDITURES				
Current:				
Human Services	502,553	502,553	413,366	89,187
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(224,853)	(224,853)	(135,690)	89,163
OTHER FINANCING SOURCES (USES)				
Transfers In	132,143	132,143	132,143	-
Transfers Out	(16,715)	(16,715)	(16,715)	-
Total Other Financing Sources	115,428	115,428	115,428	-
NET CHANGE IN FUND BALANCES	(109,425)	(109,425)	(20,262)	89,163
Fund Balances - Beginning of Year	521,017	521,017	521,017	-
FUND BALANCES - END OF YEAR	$ 411,592	$ 411,592	$ 500,755	$ 89,163

CITY OF WINTER HAVEN, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
COMMUNITY DEVELOPMENT GRANT FUND
YEAR ENDED SEPTEMBER 30, 2019

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental	$ 213,585	$ 650,000	$ 598,565	$ (51,435)
EXPENDITURES				
Current:				
Human Services	213,585	650,000	611,695	38,305
DEFICIENCY OF REVENUES UNDER EXPENDITURES	-	-	(13,130)	(13,130)
OTHER FINANCING USES				
Transfers Out	-	-	(14,618)	(14,618)
NET CHANGE IN FUND BALANCES	-	-	(27,748)	(27,748)
Fund Balances - Beginning of Year	-	-	-	-
FUND BALANCES - END OF YEAR	$ -	$ -	$ (27,748)	$ (27,748)

CITY OF WINTER HAVEN, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
SHIP GRANT FUND
YEAR ENDED SEPTEMBER 30, 2019

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental	$ 59,314	$ 59,314	$ 59,314	$ -
Miscellaneous:				
Net Change in Fair Value of Investments	-	-	9,520	9,520
Other	-	-	3,392	3,392
Total Revenues	59,314	59,314	72,226	12,912
EXPENDITURES				
Current:				
Human Services	301,488	301,488	271,281	30,207
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(242,174)	(242,174)	(199,055)	43,119
Fund Balances - Beginning of Year	432,018	432,018	432,018	-
FUND BALANCES - END OF YEAR	$ 189,844	$ 189,844	$ 232,963	$ 43,119

CITY OF WINTER HAVEN, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
BUILDING SAFETY FUND
YEAR ENDED SEPTEMBER 30, 2019

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for Services	$ 1,287,724	$ 1,287,724	$ 2,493,894	$ 1,206,170
Miscellaneous:				
Net Change in Fair Value of Investments	30,000	30,000	80,099	50,099
Other	3,500	3,500	5,547	2,047
Total Revenues	1,321,224	1,321,224	2,579,540	1,258,316
EXPENDITURES				
Current:				
Public Safety	915,311	915,311	802,917	112,394
EXCESS OF REVENUES OVER EXPENDITURES	405,913	405,913	1,776,623	1,370,710
OTHER FINANCING USES				
Transfers Out	(166,995)	(3,166,995)	(3,166,995)	-
NET CHANGE IN FUND BALANCES	238,918	(2,761,082)	(1,390,372)	1,370,710
Fund Balances - Beginning of Year	2,202,267	2,202,267	2,202,267	-
FUND BALANCES - END OF YEAR	$ 2,441,185	$ (558,815)	$ 811,895	$ 1,370,710

CITY OF WINTER HAVEN, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
IMPACT FEE FUND
YEAR ENDED SEPTEMBER 30, 2019

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Charges for Services	$ 1,578,930	$ 1,578,930	$ 1,956,411	$ 377,481
Miscellaneous:				
Net Change in Fair Value of Investments	11,000	11,000	16,617	5,617
Total Revenues	1,589,930	1,589,930	1,973,028	383,098
OTHER FINANCING USES				
Transfers Out	(2,039,454)	(2,039,454)	(2,039,454)	-
NET CHANGE IN FUND BALANCES	(449,524)	(449,524)	(66,426)	383,098
Fund Balances - Beginning of Year	869,281	869,281	869,281	-
FUND BALANCES - END OF YEAR	$ 419,757	$ 419,757	$ 802,855	$ 383,098

CITY OF WINTER HAVEN, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FEDERAL BUILDING FUND
YEAR ENDED SEPTEMBER 30, 2019

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Rents	$ 132,743	$ 132,743	$ 132,743	$ -
Miscellaneous:				
Net Change in Fair Value of Investments	420	420	600	180
Total Revenues	133,163	133,163	133,343	180
EXPENDITURES				
Current:				
Culture and Recreation	60,522	60,522	48,799	11,723
EXCESS OF REVENUES OVER EXPENDITURES	72,641	72,641	84,544	11,903
OTHER FINANCING USES				
Transfers Out	(75,000)	(75,000)	(75,000)	-
NET CHANGE IN FUND BALANCES	(2,359)	(2,359)	9,544	11,903
Fund Balances - Beginning of Year	32,010	32,010	32,010	-
FUND BALANCES - END OF YEAR	$ 29,651	$ 29,651	$ 41,554	$ 11,903

CITY OF WINTER HAVEN, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
2007 CONSTRUCTION FUND
YEAR ENDED SEPTEMBER 30, 2019

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Miscellaneous:				
Net Change in Fair Value of Investments	$ 3,000	$ 3,000	$ 2,798	$ (202)
EXPENDITURES				
Current:				
Capital Projects	-	-	-	-
EXCESS OF REVENUES OVER EXPENDITURES	3,000	3,000	2,798	(202)
Fund Balances - Beginning of Year	312,676	312,676	312,676	-
FUND BALANCES - END OF YEAR	$ 315,676	$ 315,676	$ 315,474	$ (202)

CITY OF WINTER HAVEN, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
TRANSPORTATION FUND
YEAR ENDED SEPTEMBER 30, 2019

	Budget			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental	$ -	$ 1,213,138	$ 108,886	$ (1,104,252)
EXPENDITURES				
Current:				
Transportation	-	2,338,138	169,625	2,168,513
DEFICIENCY OF REVENUES UNDER EXPENDITURES	-	(1,125,000)	(60,739)	1,064,261
OTHER FINANCING SOURCES				
Transfers In	-	1,125,000	1,125,000	-
NET CHANGE IN FUND BALANCES	-	-	1,064,261	1,064,261
Fund Balances - Beginning of Year	-	-	-	-
FUND BALANCES - END OF YEAR	$ -	$ -	$ 1,064,261	$ 1,064,261

NONMAJOR PROPRIETARY FUNDS

CITY OF WINTER HAVEN, FLORIDA
NONMAJOR PROPRIETARY FUNDS
COMBINING STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

	Willowbrook Golf Course	Stormwater	Dark Fiber	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
CURRENT ASSETS				
Cash and Investments	$ 216,440	$ 5,079,734	$ 1,957,985	$ 7,254,159
Cash With Fiscal Agent	145,347	-	-	145,347
Receivables:				
Accounts	2,789	285,354	-	288,143
Due from Other Governments	-	400,000	-	400,000
Inventories	28,860	-	-	28,860
Prepaid Items	9,244	3,293	-	12,537
Total Current Assets	402,680	5,768,381	1,957,985	8,129,046
Capital Assets:				
Land	628,895	2,137,035	-	2,765,930
Construction in Progress	-	44,851	-	44,851
Building	217,380	-	-	217,380
Improvements Other than Buildings	1,022,934	4,369,620	2,572,139	7,964,693
Equipment	677,137	259,995	26,795	963,927
	2,546,346	6,811,501	2,598,934	11,956,781
Less: Accumulated Depreciation	(1,626,421)	(4,061,400)	(256,646)	(5,944,467)
Net Capital Assets	919,925	2,750,101	2,342,288	6,012,314
Total Noncurrent Assets	919,925	2,750,101	2,342,288	6,012,314
Total Assets	1,322,605	8,518,482	4,300,273	14,141,360
DEFERRED OUTFLOWS OF RESOURCES				
Pension Related Items	-	42,844	-	42,844
OPEB Related Items	-	46,058	-	46,058
Total Deferred Outflows of Resources	-	88,902	-	88,902

CITY OF WINTER HAVEN, FLORIDA
NONMAJOR PROPRIETARY FUNDS
COMBINING STATEMENT OF NET POSITION (CONTINUED)
SEPTEMBER 30, 2019

	Willowbrook Golf Course	Stormwater	Dark Fiber	Total
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION				
CURRENT LIABILITIES				
Accounts Payable	$ 29,970	$ 39,435	$ 18,350	$ 87,755
Accrued Liabilities	-	11,884	983	12,867
Unearned Revenue	-	-	525	525
Due to Other Funds	110,232	-	409,885	520,117
Current Portion of Compensated Absences	-	2,202	-	2,202
Current Portion of Total OPEB Liability	-	13,332	-	13,332
Total	140,202	66,853	429,743	636,798
LONG-TERM LIABILITIES				
Advances from Other Funds	1,658,361	-	2,818,040	4,476,401
Accumulated Unused Compensated Absences	-	19,821	-	19,821
Total OPEB Liability	-	545,326	-	545,326
Net Pension Liability	-	467,205	-	467,205
Total Long-Term Liabilities	1,658,361	1,032,352	2,818,040	5,508,753
Total Liabilities	1,798,563	1,099,205	3,247,783	6,145,551
DEFERRED INFLOWS OF RESOURCES				
Pension Related Items	-	9,632	-	9,632
OPEB Related Items	-	31,155	-	31,155
Total Deferred Inflows of Resources	-	40,787	-	40,787
NET POSITION				
Net Investment in Capital Assets	919,925	2,750,101	2,342,288	6,012,314
Unrestricted	(1,395,883)	4,717,291	(1,289,798)	2,031,610
Total Net Position	$ (475,958)	$ 7,467,392	$ 1,052,490	8,043,924

CITY OF WINTER HAVEN, FLORIDA
NONMAJOR PROPRIETARY FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED SEPTEMBER 30, 2019

	Willowbrook Golf Course	Stormwater	Dark Fiber	Total
OPERATING REVENUES				
Charges for Services	$ 822,368	$ 1,840,495	$ 129,152	$ 2,792,015
Miscellaneous	-	481	-	481
Total Operating Revenues	822,368	1,840,976	129,152	2,792,496
OPERATING EXPENSES				
Personal Services	-	623,733	29,832	653,565
Material and Supplies	11,992	20,785	14,860	47,637
Depreciation and Amortization	43,354	187,844	106,071	337,269
Other Services and Charges	937,718	593,452	-	1,531,170
Total Operating Expenses	993,064	1,425,814	150,763	2,569,641
OPERATING INCOME (LOSS)	(170,696)	415,162	(21,611)	222,855
NONOPERATING REVENUES (EXPENSES)				
Operating Grants and Contributions	3,016	4,875	-	7,891
Net Change in Fair Value of Investments	6,192	108,256	-	114,448
Interest Expense	(6,013)	-	-	(6,013)
Gain (Loss) on Disposal of Assets - Net	1,400	-	-	1,400
Total Nonoperating Revenues (Expenses)	4,595	113,131	-	117,726
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(166,101)	528,293	(21,611)	340,581
CAPITAL CONTRIBUTIONS AND TRANSFERS				
Capital Grants and Contributions	-	75,637	-	75,637
Transfers In	164,293	-	-	164,293
Transfers Out	-	(13,500)	(23,110)	(36,610)
Total Capital Contributions and Transfers	164,293	62,137	(23,110)	203,320
CHANGE IN NET POSITION	(1,808)	590,430	(44,721)	543,901
Net Position - Beginning of Year	(474,150)	6,876,962	1,097,211	7,500,023
NET POSITION - END OF YEAR	$ (475,958)	$ 7,467,392	$ 1,052,490	$ 8,043,924

CITY OF WINTER HAVEN, FLORIDA
NONMAJOR PROPRIETARY FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED SEPTEMBER 30, 2019

	Willowbrook Golf Course	Stormwater	Dark Fiber	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received from Customers	$ 820,701	$ 2,001,695	$ 129,677	$ 2,952,073
Cash Paid to Employees for Services	-	(489,269)	(29,507)	(518,776)
Cash Paid to Suppliers for Goods and Services	(951,493)	(602,418)	(176,488)	(1,730,399)
Net Cash Provided (Used) by Operating Activities	(130,792)	910,008	(76,318)	702,898
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating Grants and Contributions	3,016	4,875	-	7,891
Transfers from Other Funds	227,825	-	329,335	557,160
Transfers to Other Funds	-	(13,500)	(23,110)	(36,610)
Advances from Other Funds	-	-	2,290,115	2,290,115
Repayment of Advance From Other Funds	(35,232)	-	-	(35,232)
Net Cash Provided (Used) by Noncapital and Related Financing Activities	195,609	(8,625)	2,596,340	2,783,324
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital Grants and Contributions	-	21,750	-	21,750
Interest Paid	(6,013)	-	-	(6,013)
Acquisition and Construction of Capital Assets	(49,854)	-	(742,685)	(792,539)
Proceeds from Sale of Assets	1,400	-	-	1,400
Net Cash Provided (Used) by Capital and Related Financing Activities	(54,467)	21,750	(742,685)	(775,402)
CASH FLOWS FROM INVESTING ACTIVITIES				
Net Investment Income	6,192	108,256	-	114,448
Net Cash Provided by Investing Activities	6,192	108,256	-	114,448
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	16,542	1,031,389	1,777,337	2,825,268
Cash and Cash Equivalents - Beginning of Year	345,245	4,048,345	180,648	4,574,238
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 361,787	$ 5,079,734	$ 1,957,985	$ 7,399,506

CITY OF WINTER HAVEN, FLORIDA
NONMAJOR PROPRIETARY FUNDS
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2019

	Willowbrook Golf Course	Stormwater	Dark Fiber	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating Income (Loss)	$ (170,696)	$ 415,162	$ (21,611)	$ 222,855
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation and Amortization	43,354	187,844	106,071	337,269
(Increase) Decrease in Assets and Deferred Outflows of Resources:				
Accounts Receivable	(1,667)	160,719	-	159,052
Inventories	943	-	-	943
Prepaid Items	(1,014)	6,494	12	5,492
Deferred Outflows of Resources- Pension Related Items	-	2,546	-	2,546
Deferred Outflows of Resources- OPEB Related Items	-	(46,058)	-	(46,058)
Increase (Decrease) in Liabilities and Deferred Inflows of Resources:				
Accounts Payable	(1,712)	5,325	(161,640)	(158,027)
Accrued Liabilities	-	3,616	325	3,941
Unearned Revenue	-	-	525	525
Compensated Absences	-	4,506	-	4,506
Total OPEB Liability	-	133,290	-	133,290
Net Pension Liability	-	102,879	-	102,879
Deferred Inflows of Resources- Pension Related Items	-	(62,685)	-	(62,685)
Deferred Inflows of Resources- OPEB Related Items	-	(3,630)	-	(3,630)
Net Cash Provided (Used) by Operating Activities	$ (130,792)	$ 910,008	$ (76,318)	$ 702,898
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITIONS				
Cash, Investments, and Cash Equivalents	$ 216,440	$ 5,079,734	$ 1,957,985	$ 7,254,159
Cash With Fiscal Agent	145,347	-	-	145,347
Total Cash, Investments, and Cash Equivalents	$ 361,787	$ 5,079,734	$ 1,957,985	$ 7,399,506

INTERNAL SERVICE FUNDS

CITY OF WINTER HAVEN, FLORIDA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2019

	Self-Insurance	General Services	Central Garage	Totals
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
CURRENT ASSETS				
Cash and Investments	$ 1,867,481	$ 2,086,807	$ 503,047	$ 4,457,335
Accounts Receivable	207,393	259	-	207,652
Inventories	-	-	115,164	115,164
Prepaid Items	-	146,205	3,411	149,616
Total Current Assets	2,074,874	2,233,271	621,622	4,929,767
NONCURRENT ASSETS				
Capital Assets:				
Building	-	-	151,763	151,763
Improvements Other than Buildings	-	362,152	34,909	397,061
Equipment	-	2,153,385	371,056	2,524,441
	-	2,515,537	557,728	3,073,265
Less: Accumulated Depreciation	-	(2,038,940)	(522,590)	(2,561,530)
Net Capital Assets	-	476,597	35,138	511,735
Total Assets	2,074,874	2,709,868	656,760	5,441,502
DEFERRED OUTFLOWS OF RESOURCES				
Pension Related Items	-	133,772	52,122	185,894
OPEB Related Items	-	114,512	45,775	160,287
Total Deferred Outflows of Resources	-	248,284	97,897	346,181

CITY OF WINTER HAVEN, FLORIDA
COMBINING STATEMENT OF NET POSITION (CONTINUED)
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2019

	Self-Insurance	General Services	Central Garage	Totals
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION				
CURRENT LIABILITIES				
Accounts Payable	$ 497,717	$ 157,680	$ 8,900	$ 664,297
Accrued Liabilities	-	44,312	17,975	62,287
Unearned Revenue	2,497	-	-	2,497
Claims Payable	1,748,553	-	-	1,748,553
Current Portion of Compensated Absences	-	13,667	7,627	21,294
Current Portion of Total OPEB Liability	-	33,210	13,252	46,462
Total Current Liabilities	2,248,767	248,869	47,754	2,545,390
LONG-TERM LIABILITIES				
Accumulated Unused Compensated Absences	-	123,003	68,638	191,641
Total OPEB Liability	-	1,355,760	541,976	1,897,736
Net Pension Liability	-	1,458,741	568,378	2,027,119
Total Long-Term Liabilities	-	2,937,504	1,178,992	4,116,496
Total Liabilities	2,248,767	3,186,373	1,226,746	6,661,886
DEFERRED INFLOWS OF RESOURCES				
Pension Related Items	-	30,073	11,717	41,790
OPEB Related Items	-	77,461	30,964	108,425
Total Deferred Inflows of Resources	-	107,534	42,681	150,215
NET POSITION				
Net Investment in Capital Assets	-	476,597	35,138	511,735
Unrestricted	(173,893)	(812,352)	(549,908)	(1,536,153)
Total Net Position	$ (173,893)	$ (335,755)	$ (514,770)	$ (1,024,418)

CITY OF WINTER HAVEN, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
YEAR ENDED SEPTEMBER 30, 2019

	Self-Insurance	General Services	Central Garage	Totals
OPERATING REVENUES				
Charges for Services	$ 5,700,398	$ 4,817,368	$ 2,432,638	$ 12,950,404
Miscellaneous	545,571	31,122	-	576,693
Total Operating Revenues	6,245,969	4,848,490	2,432,638	13,527,097
OPERATING EXPENSES				
Personal Services	-	1,861,221	869,348	2,730,569
Material and Supplies	-	611,050	1,382,807	1,993,857
Depreciation	-	154,815	12,848	167,663
Other Services and Charges	6,921,039	1,808,494	363,664	9,093,197
Total Operating Expenses	6,921,039	4,435,580	2,628,667	13,985,286
OPERATING INCOME (LOSS)	(675,070)	412,910	(196,029)	(458,189)
NONOPERATING REVENUES				
Net Change in Fair Value of Investments	45,085	48,701	12,387	106,173
Gain on Disposal of Assets - Net	-	2,772	7,520	10,292
Total Nonoperating Revenues	45,085	51,473	19,907	116,465
INCOME (LOSS) BEFORE TRANSFERS	(629,985)	464,383	(176,122)	(341,724)
TRANSFERS				
Transfers In	701,200	20,800	-	722,000
CHANGE IN NET POSITION	71,215	485,183	(176,122)	380,276
Net Position - Beginning of Year	(245,108)	(820,938)	(338,648)	(1,404,694)
NET POSITION - END OF YEAR	$ (173,893)	$ (335,755)	$ (514,770)	$ (1,024,418)

CITY OF WINTER HAVEN, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED SEPTEMBER 30, 2019

	Self-Insurance	General Services	Central Garage	Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received from Customers	$ 6,044,917	$ 4,848,231	$ 2,434,330	$ 13,327,478
Cash Paid to Employees for Services	-	(1,826,824)	(627,314)	(2,454,138)
Cash Paid to Suppliers for Goods and Services	(6,992,902)	(2,359,060)	(1,691,317)	(11,043,279)
Net Cash Provided (Used) by Operating Activities	(947,985)	662,347	115,699	(169,939)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from Other Funds	701,200	20,800	-	722,000
Transfers to Other Funds	-	-	(65,699)	(65,699)
Net Cash Provided (Used) by Noncapital Financing Activities	701,200	20,800	(65,699)	656,301
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and Construction of Capital Assets	-	(126,220)	-	(126,220)
Proceeds from Sale of Assets	-	2,772	7,520	10,292
Net Cash Provided (Used) by Capital and Related Financing Activities	-	(123,448)	7,520	(115,928)
CASH FLOWS FROM INVESTING ACTIVITIES				
Net Investment Income	45,085	48,701	12,387	106,173
Net Cash Provided by Investing Activities	45,085	48,701	12,387	106,173
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(201,700)	608,400	69,907	476,607
Cash and Cash Equivalents - Beginning of Year	2,069,181	1,478,407	433,140	3,980,728
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 1,867,481	$ 2,086,807	$ 503,047	$ 4,457,335
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating Income (Loss)	$ (675,070)	$ 412,910	$ (196,029)	$ (458,189)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Depreciation	-	154,815	12,848	167,663
(Increase) Decrease in Assets and Deferred Outflows of Resources:				
Accounts Receivable	(203,549)	(259)	1,692	(202,116)
Inventories	-	-	18,972	18,972
Prepaid Items	-	(15,811)	48,014	32,203
Deferred Outflows of Resources- Pension Related Items	-	2,349	(4,170)	(1,821)
Deferred Outflows of Resources- OPEB Related Items	-	(114,512)	(45,775)	(160,287)
Increase (Decrease) in Liabilities and Deferred Inflows of Resources:				
Accounts Payable	(69,520)	76,295	(11,832)	(5,057)
Accrued Liabilities	(2,343)	9,108	5,680	12,445
Unearned Revenue	2,497	-	-	2,497
Compensated Absences	-	(7,944)	7,725	(219)
Total OPEB Liability	-	2,271	161,054	163,325
Net Pension Liability	-	366,162	183,491	549,653
Deferred Inflows of Resources- Pension Related Items	-	(186,801)	(64,681)	(251,482)
Deferred Inflows of Resources- OPEB Related Items	-	(36,236)	(1,290)	(37,526)
Net Cash Provided (Used) by Operating Activities	$ (947,985)	$ 662,347	$ 115,699	$ (169,939)

STATISTICAL SECTION

(UNAUDITED)

STATISTICAL SECTION

(UNAUDITED)

This part of the City of Winter Haven's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents **Page**

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Net Position by Components, Last Ten Fiscal Years 160
Changes in Net Position, Last Ten Fiscal Years 161
Governmental Activities Tax Revenues by Source, Last Ten Fiscal Years 163
Fund Balances of Governmental Funds, Last Ten Fiscal Years 164
Changes in Fund Balances of Governmental Funds, Last Ten Fiscal Years 165

Revenue Capacity

These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.

Assessed Value and Estimated Actual Value of Taxable Property, Last Ten Fiscal Years 167
Property Tax Rates, Direct and Overlapping Governments, Last Ten Fiscal Years 168
Principal Taxpayers, Current Fiscal Year and Ten Years Prior 169
Property Tax Levies and Collections, Last Ten Fiscal Years 170

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Ratios of Outstanding Debt by Type, Last Ten Fiscal Years 171
Direct and Overlapping Governmental Activities Debt 172
Pledged-Revenue Coverage, Last Ten Fiscal Years 173

The table which concerns computation of legal debt margin is omitted because the Constitution of the State of Florida, Section 200.181, Florida Statutes, and the City of Winter Haven set no legal debt limit.

Own Source Revenue

This schedule provides water and sewer consumption and rate information to help the reader assess the City's most significant own source revenue, water and sewer charges.

Water and Sewer Consumption, Last Ten Fiscal Years 174

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Demographic and Economic Statistics, Last Ten Fiscal Years 175
Principal Employers, Current Fiscal Year and Nine Years Prior 176

STATISTICAL SECTION

(UNAUDITED)

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

Full-Time Equivalent City Government Employees by Function, Last Ten Fiscal Years 177
Operating Indicators by Function, Last Ten Fiscal Years 178
Capital Assets by Function, Last Ten Fiscal Years 179
Miscellaneous Statistics 180
Schedule of Insurance in Force 181

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

CITY OF WINTER HAVEN, FLORIDA
TABLE 1
NET POSITION BY COMPONENTS
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Governmental Activities										
Net Investment in Capital Assets	$ 45,234,239	$ 43,893,592	$ 37,464,863	$ 36,870,523	$ 33,858,502	$ 36,877,959	$ 37,098,763	$ 36,846,194	$ 35,708,921	$ 32,629,845
Restricted	11,298,724	6,149,488	4,565,096	3,409,302	2,397,480	2,851,631	2,102,573	2,764,373	3,639,507	15,617,243
Unrestricted	7,849,877	(10,341,098)	(1,771,610)	(6,940,999)	(10,346,605)	8,748,131	10,847,286	13,531,056	18,210,864	12,032,783
Subtotal Governmental Activities Net Position	$ 64,382,840	$ 39,701,982	$ 40,258,349	$ 33,338,826	$ 25,909,377	$ 48,477,721	$ 50,048,622	$ 53,141,623	$ 57,559,292	$ 60,279,871
Business Type Activities										
Net Investment in Capital Assets	$ 25,873,607	$ 20,741,636	$ 14,654,234	$ 13,754,969	$ 12,017,199	$ 8,999,168	$ 10,358,279	$ 6,912,528	$ 9,747,735	$ 11,592,725
Restricted	17,885,343	14,783,230	18,121,549	16,375,695	14,831,150	15,514,850	15,860,760	16,391,029	17,466,679	19,357,922
Unrestricted	27,775,495	25,856,950	23,218,885	13,263,706	12,942,084	21,863,614	14,895,681	16,920,140	13,684,816	10,823,567
Subtotal Business Type Activities	$ 71,534,445	$ 61,381,816	$ 55,994,668	$ 43,394,370	$ 39,790,433	$ 46,377,632	$ 41,114,720	$ 40,223,697	$ 40,899,230	$ 41,774,214
Primary government										
Net Investment in Capital Assets	$ 71,107,846	$ 64,635,228	$ 52,119,097	$ 50,625,492	$ 45,875,701	$ 45,877,127	$ 47,457,042	$ 43,758,722	$ 45,456,656	$ 44,222,570
Restricted	29,184,067	20,932,718	22,686,645	19,784,997	17,228,630	18,366,481	17,963,333	19,155,402	21,106,186	34,975,165
Unrestricted	35,625,372	15,515,852	21,447,275	6,322,707	2,595,479	30,611,745	25,742,967	30,451,196	31,895,680	22,856,350
Total Primary Government Net Position	$ 135,917,285	$ 101,083,798	$ 96,253,017	$ 76,733,196	$ 65,699,810	$ 94,855,353	$ 91,163,342	$ 93,365,320	$ 98,458,522	$ 102,054,085

CITY OF WINTER HAVEN, FLORIDA
TABLE 2
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
EXPENSES										
Government Activities										
General Government	$ 9,375,891	$ 8,634,562	$ 10,095,366	$ 9,209,261	$ 8,584,527	$ 8,086,016	$ 9,399,765	$ 8,879,244	$ 7,820,347	$ 7,924,217
Public Safety	22,566,425	21,498,700	19,074,245	19,762,150	19,396,846	20,750,606	19,816,929	18,358,944	18,353,677	17,426,469
Transportation	4,823,105	4,526,558	3,564,670	5,023,998	3,667,560	3,183,123	3,052,186	3,128,571	3,130,646	2,865,003
Economic Development	1,429,659	2,313,490	1,818,752	1,806,586	1,732,069	2,069,015	1,845,250	1,786,618	1,762,529	1,953,008
Human Services	1,359,738	851,223	707,632	683,485	876,034	607,285	829,879	769,648	1,376,048	953,255
Culture and Recreation	8,369,798	8,082,653	7,030,761	7,416,463	7,858,528	8,423,328	7,884,145	7,684,359	7,253,120	7,399,796
Interest on Long Term Debt	1,389,279	681,215	612,463	706,844	2,293,143	1,117,958	1,162,384	1,225,629	1,456,101	1,544,341
Other Debt Service	-	-	141,339	1,260	249,322	-	-	2,404	45,583	-
Subtotal Governmental Activities Expenses	49,313,895	46,588,401	43,045,228	44,610,047	44,658,029	44,237,331	43,990,538	41,835,417	41,198,051	40,066,089
Business Type Activities										
Water and Sewer System	22,562,447	22,793,051	20,426,584	21,254,361	20,819,341	21,604,207	21,896,454	22,198,107	21,501,368	21,994,417
Solid Waste System	6,105,339	4,896,807	5,066,354	4,762,928	4,645,385	4,726,645	4,668,489	4,456,128	4,142,119	3,895,385
Stormwater	1,438,368	1,436,298	1,376,689	1,138,746	1,661,327	1,611,708	1,298,173	1,337,044	1,323,878	1,185,852
Willowbrook	999,155	1,285,690	1,043,259	1,035,457	1,017,227	1,370,458	1,076,752	1,127,260	1,055,156	1,046,960
Dark Fiber	150,763	66,913	12,531	-	-	-	-	-	-	-
Subtotal Business Type Activities	31,256,072	30,478,759	27,925,417	28,191,492	28,143,280	29,313,018	28,939,868	29,118,539	28,022,521	28,122,614
Total Primary Government	$ 80,569,967	$ 77,067,160	$ 70,970,645	$ 72,801,539	$ 72,801,309	$ 73,550,349	$ 72,930,406	$ 70,953,956	$ 69,220,572	$ 68,188,703
PROGRAM REVENUES										
Government Activities										
General Government	$ 4,635,069	$ 4,457,523	$ 4,245,109	$ 5,017,700	$ 3,957,638	$ 4,273,166	$ 3,945,708	$ 4,064,039	$ 4,075,609	$ 4,225,749
Public Safety	1,208,762	1,018,595	1,074,372	957,860	837,028	953,509	834,519	1,006,859	1,400,041	1,380,390
Transportation	4,125,237	5,596,578	3,223,216	2,226,255	1,284,179	993,093	1,101,177	968,631	1,183,725	3,122,512
Economic Development	4,590,129	3,879,413	4,571,176	3,230,752	1,984,091	3,272,936	2,327,772	1,270,321	850,517	768,543
Human Services	922,066	500,260	664,033	735,212	492,595	739,610	558,161	358,115	891,602	500,779
Culture and Recreation	14,128,691	1,193,752	1,141,820	1,178,352	1,119,366	1,049,519	1,041,328	1,030,719	1,674,022	1,333,850
Subtotal Governmental Activities Program Revenue	29,609,954	16,646,121	14,919,726	13,346,131	9,674,897	11,281,833	9,808,665	8,698,684	10,075,516	11,331,823
Business Type Activities										
Water and Sewer System	36,057,444	36,450,559	33,874,974	28,757,406	28,779,383	29,250,496	29,182,606	25,067,823	24,252,549	22,037,540
Solid Waste System	8,526,544	4,654,920	6,823,509	6,356,195	5,998,926	5,802,367	5,522,934	5,341,810	5,219,074	5,069,571
Stormwater	1,921,488	1,944,307	2,055,180	1,641,019	1,598,051	1,550,784	1,977,581	1,403,205	1,491,823	1,340,637
Willowbrook	825,384	783,825	847,548	782,513	763,584	908,176	774,646	870,596	871,221	901,440
Dark Fiber	129,152	132,996	116,603	-	-	-	-	-	-	-
Subtotal Business Type Activities Program Revenue	47,460,012	43,966,607	43,717,814	37,537,133	37,139,944	37,511,823	37,457,767	32,683,434	31,834,667	29,349,188
Total Primary Government	$ 77,069,966	$ 60,612,728	$ 58,637,540	$ 50,883,264	$ 46,814,841	$ 48,793,656	$ 47,266,432	$ 41,382,118	$ 41,910,183	$ 40,681,011

CITY OF WINTER HAVEN, FLORIDA
TABLE 2
CHANGES IN NET POSITION (CONTINUED)
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

NET(EXPENSE) REVENUE	Fiscal Year									
Government Activities	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Government	$ (4,740,822)	$ (4,177,039)	$ (5,850,257)	$ (4,191,561)	$ (4,626,889)	$ (3,812,850)	$ (5,454,057)	$ (4,815,205)	$ (3,744,738)	$ (3,698,468)
Public Safety	(21,357,663)	(20,480,105)	(17,999,873)	(18,804,290)	(18,559,818)	(19,797,097)	(18,982,410)	(17,352,085)	(16,953,636)	(16,046,079)
Transportation	(697,868)	1,070,020	(341,454)	(2,797,743)	(2,383,381)	(2,190,030)	(1,951,009)	(2,159,940)	(1,946,921)	257,509
Economic Development	3,160,470	1,565,923	2,752,424	1,424,166	252,022	1,203,921	482,522	(516,297)	(912,012)	(1,184,465)
Human Services	(437,672)	(350,963)	(43,599)	51,727	(383,439)	132,325	(271,718)	(411,533)	(484,446)	(452,476)
Culture and Recreation	5,758,893	(6,888,901)	(5,888,941)	(6,238,111)	(6,739,162)	(7,373,809)	(6,842,817)	(6,653,640)	(5,579,098)	(6,065,946)
Interest on Long-Term Debt	(1,389,279)	(681,215)	(612,463)	(706,844)	(2,293,143)	(1,117,958)	(1,162,384)	(1,225,629)	(1,456,101)	(1,544,341)
Other Debt Service	-	-	(141,339)	(1,260)	(249,322)	-	-	(2,404)	(45,583)	-
Subtotal Governmental Activities Net Expense	(19,703,941)	(29,942,280)	(28,125,502)	(31,263,916)	(34,983,132)	(32,955,498)	(34,181,873)	(33,136,733)	(31,122,535)	(28,734,266)
Business Type Activities										
Water and Sewer System	13,494,997	13,657,508	13,448,390	7,503,045	7,960,042	7,646,289	7,286,152	2,869,716	2,751,181	43,123
Solid Waste System	2,421,205	2,758,113	1,757,155	1,593,267	1,353,541	1,075,722	854,445	885,682	1,076,955	1,174,186
Stormwater	483,120	508,009	678,491	502,273	(63,276)	(60,924)	679,408	66,161	167,945	154,785
Willowbrook	(173,771)	(501,865)	(195,711)	(252,944)	(253,643)	(462,282)	(302,106)	(256,664)	(183,935)	(145,520)
Dark Fiber	(21,611)	66,083	104,072	-	-	-	-	-	-	-
Subtotal Business Type Activities Net Expense	16,203,940	16,487,848	15,792,397	9,345,641	8,996,664	8,198,805	8,517,899	3,564,895	3,812,146	1,226,574
Total primary government	$ (3,500,001)	$ (13,454,432)	$ (12,333,105)	$ (21,918,275)	$ (25,986,468)	$ (24,756,693)	$ (25,663,974)	$ (29,571,838)	$ (27,310,389)	$ (27,507,692)
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION										
Governmental Activities										
Taxes: Property	$ 16,820,550	$ 12,772,488	$ 11,508,749	$ 10,233,775	$ 9,512,073	$ 9,061,747	$ 8,700,645	$ 8,986,133	$ 9,866,537	$ 12,199,839
Taxes: Utility	6,789,197	6,714,869	6,434,213	6,050,100	5,855,891	5,807,599	5,645,061	5,615,409	5,513,131	5,690,987
Taxes: Franchise	3,508,260	3,403,431	3,305,112	3,385,734	3,289,214	3,217,514	2,942,332	2,995,992	3,078,185	3,327,261
Taxes: Fuel	2,029,500	1,929,720	1,834,549	1,762,196	1,655,207	1,522,865	1,470,170	1,606,334	1,527,166	1,531,951
State Shared: Sales Tax	2,779,282	2,573,786	2,367,136	2,289,491	2,087,383	1,978,862	1,786,206	1,675,486	1,635,132	1,576,279
State Shared: Cigarette	1,172,897	1,082,745	1,016,784	936,602	886,585	802,560	724,236	704,388	680,921	650,133
State Shared: Other	1,930,675	1,339,122	1,271,176	1,215,171	1,157,860	1,140,984	1,107,502	1,242,734	667,754	696,280
Unrestricted Investment Earnings	1,264,406	612,858	349,143	119,220	119,941	(1,204)	124,448	248,102	495,459	446,949
Gain on Sale of Capital Assets	11,969	37,445	85,335	87,966	44,307	37,401	46,461	905,520	932	88,638
Miscellaneous	470,344	534,139	293,386	601,469	134,310	169,059	81,131	160,040	167,631	333,697
Transfers	7,607,719	7,680,835	6,579,442	12,011,641	8,286,612	7,244,577	7,856,974	4,578,926	4,769,108	4,707,770
Sub-Total Governmental Activities	44,384,799	38,681,438	35,045,025	38,693,365	33,029,383	30,981,964	30,485,166	28,719,064	28,401,956	31,249,784
Business Type Activities										
Unrestricted Investment Earnings	1,529,515	1,067,666	570,670	250,619	181,786	19,008	170,393	303,879	206,970	428,942
Gain on Sale of Capital Assets	26,893	37,440	-	6,019,318	38,132	4,871,675	59,705	34,619	(19,298)	42,689
Miscellaneous	-	140,600	-	-	-	-	-	-	-	-
Transfers	(7,607,719)	(7,680,835)	(6,579,442)	(12,011,641)	(8,286,612)	(7,244,577)	(7,856,974)	(4,578,926)	(4,769,108)	(4,707,770)
Sub-Total Business Activities	(6,051,311)	(6,435,129)	(6,008,772)	(5,741,704)	(8,066,694)	(2,353,894)	(7,626,876)	(4,240,428)	(4,581,436)	(4,236,139)
Total Primary Government	$ 38,333,488	$ 32,246,309	$ 29,036,253	$ 32,951,661	$ 24,962,689	$ 28,628,070	$ 22,858,290	$ 24,478,636	$ 23,820,520	$ 27,013,645
INCREASE(DECREASE) IN NET POSITION										
Governmental Activities	$ 24,680,858	$ 8,739,158	$ 6,919,523	$ 7,429,449	$ (1,953,749)	$ (1,973,534)	$ (3,696,707)	$ (4,417,669)	$ (2,720,579)	$ 2,515,518
Business Type Activities	10,152,629	10,052,719	9,783,625	3,603,937	929,970	5,844,911	891,023	(675,533)	(769,290)	(3,009,565)
Total Primary Government	$ 34,833,487	$ 18,791,877	$ 16,703,148	$ 11,033,386	$ (1,023,779)	$ 3,871,377	$ (2,805,684)	$ (5,093,202)	$ (3,489,869)	$ (494,047)

CITY OF WINTER HAVEN, FLORIDA
TABLE 3
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

Fiscal Year	Property Taxes		Sales Taxes	Franchise Taxes	Motor Fuel Taxes	Cigarette Taxes	Utility Taxes	Other Taxes	Total
2010	$ 12,199,839		$ 1,576,279	$ 3,327,261	$ 1,531,951	$ 650,133	$ 5,690,986	$ 696,280	$ 25,672,729
2011	9,866,537		1,635,132	3,078,185	1,527,166	680,921	5,513,132	667,754	22,968,827
2012	8,986,133		1,675,486	2,995,992	1,606,334	704,388	5,615,409	1,242,734	22,826,476
2013	8,700,645		1,786,206	2,942,332	1,470,170	724,236	5,645,061	1,107,502	22,376,152
2014	9,061,747		1,978,862	3,217,514	1,522,865	802,560	5,807,599	1,140,984	23,532,131
2015	9,512,073	*	2,087,383	3,289,214	1,655,207	886,585	5,855,891	1,157,860	24,444,213
2016	10,233,775	*	2,289,491	3,385,734	1,762,196	936,602	6,050,100	1,215,171	25,873,069
2017	11,508,749	*	2,367,136	3,305,112	1,834,549	1,016,784	6,434,213	1,271,176	27,737,719
2018	12,772,488	*	2,573,786	3,403,431	1,929,720	1,082,745	6,714,869	1,339,122	29,816,161
2019	16,820,550	*	2,779,282	3,508,260	2,029,500	1,172,897	6,789,197	1,930,675	35,030,361

* Property Taxes include Ad Valorem tax proceeds received from the County for the City's CRA Districts (Downtown and Florence Villa)

CITY OF WINTER HAVEN, FLORID A
TABLE 4
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
General Fund	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Nonspendable	$ 2,148,072	$ 1,888,799	$ 1,859,389	$ 1,858,826	$ 1,814,373	$ 1,780,015	$ 1,727,263	$ 1,712,676	$ 1,736,892	$ -
Restricted	209,429	207,496	207,323	205,640	7,403	11,036	17,709	51,297	168,630	-
Assigned	68,054	25,666	25,183	23,751	905,947	903,900	25,566	19,166	634,089	-
Unassigned	12,594,889	12,870,923	10,453,368	8,486,848	8,060,985	6,943,484	7,714,673	7,505,482	6,696,772	-
Reserved	-	-	-	-	-	-	-	-	-	1,668,692
Unreserved	-	-	-	-	-	-	-	-	-	8,905,676
Subtotal General Fund	$ 15,020,444	$ 14,992,884	$ 12,545,263	$ 10,575,065	$ 10,788,708	$ 9,638,435	$ 9,485,211	$ 9,288,621	$ 9,236,383	$ 10,574,368
All Other Governmental Funds										
Nonspendable	$ 74,224	$ 107,726	$ 95,131	$ 102,188	$ 114,624	$ 930,677	$ 260,550	$ 413,441	$ 497,144	$ -
Restricted	11,791,458	6,294,133	4,735,537	3,589,298	2,799,676	3,379,498	2,622,342	3,310,779	3,639,507	-
Committed	494,565	500,862	414,011	349,764	316,174	279,841	399,978	489,678	919,345	-
Assigned	16,678,688	7,552,634	18,920,228	10,984,367	8,946,138	6,862,170	6,954,142	7,414,858	9,903,626	-
Unassigned	(365,336)	(306,783)	(864,361)	(863,897)	(594,614)	(553,061)	(373,848)	(830,612)	(534,323)	-
Reserved	-	-	-	-	-	-	-	-	-	13,820,773
Unreserved, Reported in:										
Special Revenue Funds	-	-	-	-	-	-	-	-	-	4,571,960
Capital Projects Funds	-	-	-	-	-	-	-	-	-	-
Subtotal All Other Governmental Funds	28,673,599	14,148,572	23,300,546	14,161,720	11,581,998	10,899,125	9,863,164	10,798,144	14,425,299	18,392,733
Total Fund Balance	$ 43,694,043	$ 29,141,456	$ 35,845,809	$ 24,736,785	$ 22,370,706	$ 20,537,560	$ 19,348,375	$ 20,086,765	$ 23,661,682	$ 28,967,101

Note: In FY 2011, the City implemented GASB 54, under which governmental fund balances are reported as nonspendable, restricted, committed, assigned, and unassigned. Prior year numbers are not restated.

CITY OF WINTER HAVEN, FLORIDA
TABLE 5
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
REVENUES										
Taxes	$ 29,928,462	$ 25,594,991	$ 23,822,659	$ 22,101,031	$ 20,956,633	$ 20,255,190	$ 19,371,259	$ 19,783,981	$ 19,985,019	$ 22,750,038
Licenses and Permits	196,399	220,086	260,496	243,150	244,559	273,263	254,556	264,350	248,048	247,138
Intergovernmental	9,308,255	9,093,018	7,161,660	6,644,191	4,572,857	6,632,713	4,902,836	4,642,204	6,159,794	7,540,475
Charges for Services	8,456,255	7,890,897	7,024,915	5,966,953	4,788,182	4,647,133	3,813,351	3,703,177	3,640,929	3,618,100
Fines and Forfeitures	317,373	327,074	321,480	384,320	334,092	378,166	334,356	363,045	230,306	281,111
Rents	1,101,015	1,134,734	1,054,939	1,069,563	1,069,223	1,026,903	922,314	894,509	782,708	825,661
Change in Fair Value of Investments	1,158,233	533,693	309,953	98,546	89,119	7,125	87,884	172,620	442,291	325,695
Contributions	10,883	7,718	248	3,443	3,072	635	943	2,400	8,739	-
Sale of Assets	25,955	242,445	84,656	83,153	36,018	47,385	51,534	938,066	23,451	85,194
Insurance Proceeds	-	-	-	-	-	-	-	-	-	-
Miscellaneous	735,370	937,161	700,835	1,086,432	427,721	483,002	381,953	454,783	443,683	333,697
Total Revenues	51,238,200	45,981,817	40,741,841	37,680,782	32,521,476	33,751,515	30,120,986	31,219,135	31,964,968	36,007,109
EXPENDITURES										
Current										
General Government	6,754,965	6,494,528	7,496,910	7,848,300	4,824,803	5,347,528	4,767,319	4,673,312	5,016,932	5,062,255
Public Safety	20,798,574	21,660,084	20,077,109	21,117,034	19,267,427	19,377,853	18,911,630	18,067,731	18,214,276	16,232,926
Transportation	5,752,081	7,435,633	4,686,015	4,322,726	2,919,564	2,336,887	2,294,367	2,938,909	2,217,641	4,547,379
Economic Environment	975,746	845,182	801,939	755,579	613,187	895,825	742,328	837,566	743,462	862,766
Human Services	1,296,342	787,687	723,938	698,321	795,774	735,126	844,579	738,224	1,346,563	906,812
Culture and Recreation	7,043,748	7,151,773	6,841,385	6,971,999	7,633,831	7,258,920	6,746,504	6,607,340	6,497,748	6,992,878
Subtotal Current	42,621,456	44,374,887	40,627,296	41,713,959	36,054,586	35,952,139	34,306,727	33,863,082	34,036,622	34,605,016
Debt Service										
Principal	2,015,000	1,805,000	1,580,000	1,430,000	1,414,308	1,278,797	1,537,245	1,246,909	1,802,494	1,574,621
Interest	1,097,313	757,419	709,779	798,495	784,674	1,101,123	1,154,109	1,159,498	1,629,940	1,568,607
Other Debt Service	550	550	140,629	550	261,398	-	-	2,404	45,583	-
Subtotal Debt Service	3,112,863	2,562,969	2,430,408	2,229,045	2,460,380	2,379,920	2,691,354	2,408,811	3,478,017	3,143,228
Capital Projects	22,737,013	12,906,201	1,287,001	3,239,540	395,074	1,856,681	2,301,175	3,080,285	4,246,606	4,690,094
Total Expenditures	68,471,332	59,844,057	44,344,705	47,182,544	38,910,040	40,188,740	39,299,256	39,352,178	41,761,245	42,438,338
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,233,132)	(13,862,240)	(3,602,864)	(9,501,762)	(6,388,564)	(6,437,225)	(9,178,270)	(8,133,043)	(9,796,277)	(6,431,229)

CITY OF WINTER HAVEN, FLORIDA
TABLE 5
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS (CONTINUED)
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Other Financing Sources (Uses)										
Transfers in	$ 27,166,798	$ 16,884,361	$ 16,412,988	$ 20,566,985	$ 16,784,215	$ 15,991,646	$ 14,382,120	$ 12,971,274	$ 12,202,128	$ 13,752,487
Transfers out	(20,281,079)	(9,726,474)	(9,114,259)	(8,699,144)	(8,568,403)	(8,767,869)	(6,545,946)	(8,413,148)	(7,433,020)	(9,144,717)
Issuance of Debt	24,900,000	-	7,535,000	-	-	-	-	-	-	-
Issuance of Refunding Bonds	-	-	5,570,000	-	13,205,000	-	-	-	6,405,000	-
Issuance Premium	-	-	-	-	557,512	-	-	-	-	-
Payments to Refunded Bond Escrow Agent	-	-	(5,691,841)	-	(13,756,614)	-	-	-	(6,683,250)	-
Total Other Financing Sources (Uses)	31,785,719	7,157,887	14,711,888	11,867,841	8,221,710	7,223,777	7,836,174	4,558,126	4,490,858	4,607,770
Net Change in Fund Balance	$ 14,552,587	$ (6,704,353)	$ 11,109,024	$ 2,366,079	$ 1,833,146	$ 786,552	$ (1,342,096)	$ (3,574,917)	$ (5,305,419)	$ (1,823,459)
Debt service as % of noncap exp	7.5%	6.1%	5.7%	5.4%	5.7%	6.4%	7.4%	6.6%	9.2%	9.2%

CITY OF WINTER HAVEN, FLORIDA
TABLE 6
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year	Assessed Value Real Property	Assessed Value Personal Property	Assessed Value Centrally Assessed Property	Less: Tax Exempt Property	Taxable Assessed Valuation	Total Direct Tax	Estimated Actual Taxable Value
2010	$ 2,529,180,953	$ 307,000,155	$ 502,384	$ 893,124,857	$ 1,943,558,635	5.790	$ 1,943,558,635
2011	2,119,389,288	286,308,889	459,378	771,592,749	1,634,564,806	5.790	1,634,564,806
2012	1,877,957,535	288,126,268	488,373	649,788,842	1,516,783,334	5.790	1,516,783,334
2013	1,845,537,194	274,182,073	454,674	654,026,382	1,466,147,559	5.790	1,466,147,559
2014	1,924,849,048	263,189,818	554,760	659,546,692	1,529,046,934	5.790	1,529,046,934
2015	2,007,403,179	292,022,511	572,626	689,628,652	1,610,369,664	5.790	1,610,369,664
2016	2,144,565,792	309,321,654	10,473,300	741,075,963	1,723,284,783	5.790	1,723,284,783
2017	2,332,021,779	356,176,075	10,576,196	774,995,115	1,923,778,935	5.790	1,923,778,935
2018	2,546,345,759	380,868,003	10,450,270	817,745,867	2,119,918,165	5.790	2,119,918,165
2019	2,842,990,385	387,118,105	11,207,402	86,980,131	2,371,505,761	6.790	2,371,505,761

Source: Polk County Property Appraiser Form 403
Note: Property in the county is reassessed annually. The county assesses property at approximately 85-90 percent of market value.

CITY OF WINTER HAVEN, FLORIDA
TABLE 7
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

Fiscal Year	General Government	Debt Service	Other	Total Direct Rate	Polk County	School Board	Lake Region Management	Peace River	SWFMD
2010	5.790	-	-	5.790	6.8665	6.086	0.3833	0.1827	0.3866
2011	5.790	-	-	5.790	6.8665	6.292	0.4478	-	0.3770
2012	5.790	-	-	5.790	6.8665	7.670	0.4829	-	0.3928
2013	5.790	-	-	5.790	6.8665	7.492	0.4996	-	0.3928
2014	5.790	-	-	5.790	6.8665	7.547	0.4924	-	0.3818
2015	5.790	-	-	5.790	6.8665	7.208	0.4924	-	0.3658
2016	5.790	-	-	5.790	6.7815	7.149	0.4715	-	0.3488
2017	5.790	-	-	5.790	6.7815	6.797	0.4512	-	0.3317
2018	5.790	-	-	5.790	6.7815	6.514	0.4214	-	0.3131
2019	6.790	-	-	6.790	7.1565	6.251	0.4214	-	0.2955

Note: The City of Winter Haven has no overlapping tax rates due to there being no leveraging of property taxes by other governmental entities.

CITY OF WINTER HAVEN, FLORIDA
TABLE 8
PRINCIPAL TAXPAYERS
YEARS ENDED SEPTEMBER 30, 2019 AND SEPTEMBER 30, 2008

	2019		2010	
Taxpayer	Taxable Assessed Valuation	Percentage of Total Taxable Assessed Value	Taxable Assessed Valuation	Percentage of Total Taxable Assessed Value
Legoland/Merlin Entertainment	$ 89,304,914	3.77%		
Wal-Mart Stores, Inc.	56,557,075	2.38%	$ 33,535,341	2.05%
Tampa Electric	40,682,540	1.72%		
Carlton Arms of Winter Haven LLP	34,285,257	1.45%	17,836,200	1.09%
Tractor REO Winter Haven LLC	25,150,773	1.06%		
Spring Haven Retirement LLC	22,275,054	0.94%		
Sunstone Winter Haven Florida LLC	18,857,402	0.80%		
Winter Haven Industrial Investors	16,621,296	0.70%		
Landmark Investments Inc	14,933,391	0.63%	12,100,617	0.74%
PVP Winter Haven	14,328,294	0.60%		
State Farm Mutual Automobile Ins. Co.			20,685,433	1.27%
Hanson Pipe and Products SE			10,005,266	0.61%
Lake Ashton Development			11,502,482	0.70%
AM Winter Haven			10,971,567	0.67%
Sherwin-Williams Co.			11,294,955	0.69%
Winter Haven Citi Center			9,113,324	0.56%
CCH Ltd. Partnership III			10,561,261	0.65%
Subtotal	332,995,996	14.04%	147,606,446	9.03%
All other taxpayers	2,038,509,765	85.96%	1,486,958,360	90.97%
Total	$ 2,371,505,761	100.00%	$ 1,634,564,806	100.00%

Source: Property Appraiser Form 403 and 2010 CAFR (Table 8)

CITY OF WINTER HAVEN, FLORIDA
TABLE 9
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Total Tax Levy for Fiscal Year		Collections Within Fiscal Year of Levy	Percent of Levy Collected	Collections in Subsequent Years	City Collections Only	Ratio of Levy to Collections	Total Collections
2010	$ 11,253,204	*	$ 10,963,380	97.42%	$ 63,631	$ 11,027,011	97.99%	$ 12,199,838
2011	9,428,168	*	9,131,489	96.85%	36,333	9,167,822	97.24%	9,870,689
2012	8,782,175	*	8,427,188	95.96%	30,013	8,457,201	96.30%	8,986,133
2013	8,488,994	*	8,205,453	96.66%	33,621	8,239,074	97.06%	8,667,023
2014	9,185,708	**	8,550,141	93.08%	29,308	8,579,449	93.40%	8,579,449
2015	9,313,686	**	8,975,963	96.37%	30,423	9,006,386	96.70%	9,006,386
2016	9,995,487	**	9,609,535	96.14%	27,294	9,636,829	96.41%	9,636,829
2017	11,175,917	**	10,753,112	96.22%	28,159	10,781,271	96.47%	10,781,271
2018	12,216,629	**	11,821,959	96.77%	33,273	11,855,232	97.04%	11,855,232
2019	16,102,524	**	15,603,176	96.90%	43,885	15,647,061	97.17%	15,647,061

* Total Collections **include** County Ad Valorem payments to City's CRA Districts (Downtown and Florence Villa)

* * Total Collections **do not include** County Ad Valorem payments to City's CRA Districts (Downtown and Florence Villa)

CITY OF WINTER HAVEN, FLORIDA
TABLE 10
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

	Government Activities				Business Type			
Fiscal Year	Special Obligation Bonds	Public Improvement Rev Bonds	Sales Tax Revenue Bonds	Notes Payable	Water/Sewer Revenue Bonds	Total Primary Government	Percentage of Personal Income	Per Capita
2010	$ 363,498	$ 23,427,501	$ 7,015,000	$ 944,393	$ 60,455,000	$ 92,205,392	11.8%	$ 2,722
2011	203,807	22,688,453	6,405,000	650,638	58,945,000	88,892,898	12.1%	2,606
2012	34,493	21,913,524	6,405,000	347,972	57,860,000	86,560,989	13.8%	2,517
2013	-	21,214,166	5,558,182	236,246	55,777,738	82,786,332	11.2%	2,282
2014	-	21,175,921	5,220,000	119,308	55,968,807	82,484,036	10.4%	2,228
2015	-	21,214,149	4,610,000	-	53,409,884	79,234,033	9.2%	2,081
2016	-	20,365,499	3,985,000	-	53,083,141	77,433,640	8.1%	1,959
2017	-	26,678,360	3,350,000	-	51,081,397	81,109,757	8.0%	1,971
2018	-	25,486,803	2,705,000	-	49,116,653	77,308,456	5.3%	1,805
2019	-	49,000,246	2,045,000	-	47,059,909	98,105,155	5.2%	2,189

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) See schedule of Demographic and Economic statistics (Table 14) for personal income and population data.

CITY OF WINTER HAVEN, FLORIDA
TABLE 11
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF SEPTEMBER 30, 2019

Governmental unit	Debt Outstanding	Estimated % Applicable	Estimated Share of Overlapping Debt
Debt repaid with property taxes: Polk County School Board	$ 371,356,318	6.3368%	$ 23,532,107
Overlapping debt	371,356,318		23,532,107
City of Winter Haven direct debt	51,045,246		51,045,246
Total direct and overlapping debt	$ 422,401,564		$ 74,577,353

Sources: School Board debt outstanding and Polk County outstanding debt obtained from 2019 CAFR.

Note: Overlapping governments are those that coincide at least in part, with the geographic boundaries of the city. This schedule estimates the portioning of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Winter Haven. This process recognizes that, when considering the governments' ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the school board's taxable assessed value that is within the City's boundaries and dividing it by the City's total taxable assessed value.

CITY OF WINTER HAVEN, FLORIDA
TABLE 12
PLEDGED-REVENUE COVERAGE
LAST TEN FISCAL YEARS

Fiscal Year	Gross W/S Fund Revenue	Less: Operating Expenses	Net Revenues	Bond Service Requirements	W/S System Development Charges	Debt Svc Coverage Test 1	Required Debt Svc Coverage Test 1	Debt Svc Coverage Test 2	Required Debt Svc Coverage Test 2
2010	$ 21,144,056	$ 13,048,445	$ 8,095,611	$ 4,032,210	$ 462,479	201%	115%	212%	120%
2011	22,983,498	13,028,794	9,954,704	3,706,825	421,362	269%	115%	280%	120%
2012	24,063,228	13,179,690	10,883,538	3,840,726	462,288	283%	115%	295%	120%
2013	27,436,452	13,003,297	14,433,155	3,832,352	673,448	377%	115%	394%	120%
2014	31,701,970	14,738,168	16,963,802	3,776,418	830,120	449%	115%	471%	120%
2015	27,397,846	14,067,335	13,330,511	3,489,471	861,062	382%	115%	407%	120%
2016	32,575,899	19,249,338	13,326,561	1,819,029	790,282	733%	115%	776%	120%
2017	29,840,767	14,307,126	15,533,641	3,466,238	1,377,917	448%	115%	488%	120%
2018	30,000,937	15,809,782	14,191,155	3,554,438	1,391,495	399%	115%	438%	120%
2019	31,070,586	16,167,286	14,903,300	3,597,776	1,347,569	414%	115%	452%	120%

1.) Gross revenues includes all income and earnings, including connection fees but does not include proceeds from the sale of the system, contributions in aid of construction or water and sewer system development fees.

2.) Operating expenses include all costs of operating the system but does not include depreciation expense, bond amortization, renewal and replacement reserve payments, the annual bond service requirement or transfers to other funds.

3.) Bond service requirement is the amount required to be deposited in the bond service fund during each bond year (Oct 1). The amount is reduced by the amount to be transferred from the construction fund to pay interest.

4.) Allowable water and sewer development charges based on water and sewer expansion percentage provision of the bond resolution, 18.65% water development charges, 36.7% wastewater development charges.

5.) Net revenues divided by bond service requirements.

6.) Test 2 is net revenues plus legally available water and sewer system development charges divided by the bond service requirements.

CITY OF WINTER HAVEN, FLORIDA
TABLE 13
WATER AND SEWER CONSUMPTION
LAST TEN FISCAL YEARS

	Water Sold By Type of Customer (by millions of gallons)									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Type of Customer										
Residential	1,974.7	2,007.4	2,041.0	1,656.2	1,748.7	1,699.0	1,760.7	1,904.2	1,978.7	1,807.9
Commercial	1,073.4	1,090.7	1,048.0	891.5	1,027.1	1,029.0	959.9	978.5	990.6	901.5
Municipal	110.9	95.6	131.0	119.2	138.4	124.0	114.3	124.9	142.6	115.9
Total	3,159.0	3,193.7	3,220.0	2,666.9	2,914.2	2,852.0	2,834.9	3,007.6	2,989.4	2,825.3

Source: Utility Department Consumption Journals

Water and Sewer Rates

	Water		Sewer	
Year	Monthly Base Rate	Rate per 1,000 Gallons	Monthly Base Rate	Rate per 1,000 Gal
2010	4.91	1.62	6.84	3.77
2011	5.03	1.66	7.01	3.86
2012	5.15	1.70	7.18	3.95
2013	5.45	1.76	7.71	4.09
2014	5.70	1.84	8.06	4.28
2015	6.00	1.77	8.48	4.21
2016	6.15	1.81	8.69	4.32
2017	6.31	2.10	8.91	4.92
2018	6.31	2.10	8.91	4.92
2019	6.31	2.10	8.91	4.92

Notes: The rates are inside city residential rates and are based on a 3/4" meter which is the standard household meter size
The authority charges via a tiered rate schedule for above normal demand usage. Above charges do not include municipal tax.
Source: Utility Department

CITY OF WINTER HAVEN, FLORIDA
TABLE 14
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Population	Per Capita Personal Income	Personal Income	Unemployment Rate	Average Annual Population Growth
2010	33,874	23,081	$ 781,845,794	13.3%	-1.7%
2011	34,112	21,538	734,704,256	9.9%	0.7%
2012	34,388	18,294	629,080,296	10.0%	0.8%
2013	36,280	20,358	738,588,240	8.0%	5.5%
2014	37,016	21,448	793,919,168	7.0%	2.0%
2015	38,080	22,595	860,417,600	6.2%	2.9%
2016	39,524	24,200	956,480,800	6.4%	3.8%
2017	41,143	24,500	1,008,003,500	5.6%	4.1%
2018	42,828	34,213	1,465,274,364	4.3%	4.1%
2019	44,815	42,019	1,883,081,485	3.3%	4.6%

Source: City of Winter Haven Growth Management Department

CITY OF WINTER HAVEN, FLORIDA
TABLE 15
PRINCIPAL EMPLOYERS
YEARS ENDED SEPTEMBER 30, 2019 AND SEPTEMBER 30, 2010

	2019			2010		
Employer	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
Polk County School Board	13,235	1	4.73%	14,000	1	5.14%
Publix Super Markets	12,000	2	4.29%	9,500	2	3.49%
Lakeland Regional Medical Center	5,575	3	1.99%	4,600	5	1.69%
Wal-Mart	4,250	4	1.52%	5,100	3	1.87%
Geico	3,700	5	1.32%	2,000	8	0.73%
City of Lakeland	2,800	6	1.00%	2,500	9	0.92%
Winter Haven Hospital	2,200	7	0.79%	2,500	4	0.92%
Polk County	1,864	8	0.67%	4,700	7	1.72%
Watson Clinic	1,857	9	0.66%	1,500	12	0.55%
Polk County Sheriff's Office	1,751	10	0.63%			
Advent Health	1,550	11	0.55%			
Legoland	1,500	12	0.54%			
State Farm Insurance				2,000	10	0.73%
State of Florida				4,300	6	1.58%
MOSAIC				1,950	11	0.72%
Federal Government				1,400	13	0.51%
GC Services				1,000	14	0.37%
Florida Natural Growers				1,000	15	0.37%
Total	52,282		18.68%	58,050		21.30%
Average annual employment	279,944			272,560		

The above statistics are the principal employers of Polk County, Florida,
of which Winter Haven is a primary city.
Data for the City is not available nor accumulated at this time.
Source: Central Florida Development Council (Update from November 1, 2019)
2010 Data - 2010 CAFR, Table 15

CITY OF WINTER HAVEN, FLORIDA
TABLE 16
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

Function/Program	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General government	58.00	57.50	65.75	57.03	54.03	62.69	61.03	60.23	61.48	64.52
Public safety										
Police	116.00	115.00	111.00	111.00	108.00	109.00	108.00	108.00	106.00	106.00
Fire	72.00	72.00	72.00	72.00	71.00	71.00	70.00	70.00	70.00	70.00
Building/Code Compliance	12.50	12.50	12.50	12.75	10.75	5.55	5.20	9.25	9.50	9.50
Transportation	11.30	15.30	11.50	13.50	13.50	12.63	11.70	12.08	12.95	12.95
Economic development	5.30	5.00	4.05	4.50	4.50	0.70	1.40	1.20	1.20	1.16
Human services	7.50	5.30	4.00	5.10	5.10	5.10	5.40	5.40	6.40	6.40
Culture and recreation										
Parks and recreation	61.55	57.55	55.55	55.65	55.65	55.65	56.75	58.15	59.15	53.90
Library	14.15	14.15	14.15	14.12	14.12	14.12	13.82	14.82	15.82	15.82
Stadium	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.25
Willowbrook golf	0.00	0.00	0.00	0.00	0.00	0.00	8.00	8.00	8.00	10.00
Solid waste system	30.80	30.80	32.80	25.60	25.60	25.60	25.60	25.60	26.60	27.60
Utility system	104.00	105.00	104.00	92.00	81.00	76.21	82.20	81.37	82.00	84.00
Stormwater utility	10.90	10.90	6.70	6.75	6.75	7.75	7.90	7.90	6.90	6.90
Total	504.00	501.00	494.00	470.00	450.00	446.00	457.00	462.00	466.00	475.00

Note: Number of positions based on budgeted FTEs

CITY OF WINTER HAVEN, FLORIDA
TABLE 17
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

Function	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Public safety										
Police-physical arrests	1,487	2,341	1,837	1,895	1,578	1,647	1,389	2,151	2,069	2,835
Police-traffic violations	3,962	4,955	5,333	6,181	5,256	4,019	7,679	7,051	4,262	6,375
Fire-number of calls answered	8,820	8,273	8,192	7,344	6,450	5,912	6,032	6,046	6,199	6,611
Fire-number of fire inspections	2,372	2,139	1,969	2,282	2,215	1,973	1,926	1,513	2,116	2,525
Building permits issued	3,072	3,551	2,408	2,989	3,670	3,232	2,461	1,934	2,288	2,295
Transportation										
Street resurfacing in miles	0.00	1.80	0.00	1.73	2.34	2.56	2.81	0.81	2.42	4.70
Airport-landings and take offs	78,500	77,998	79,450	77,998	76,285	72,400	67,435	87,000	88,250	85,000
Airport-tenants	177	177	177	176	147	152	160	137	217	188
Leisure services										
Summer program participants	1,246	1,527	1,592	1,414	1,791	1,844	1,710	1,822	624	611
Swimming pool admissions	42,034	51,494	50,684	45,027	33,580	39,627	36,423	35,154	33,463	35,243
Library visitations	537,099	570,032	554,506	618,191	559,704	558,983	624,902	721,873	746,243	749,823
Library borrower cards	81,876	77,461	75,523	71,019	66,934	61,195	55,469	51,448	47,793	43,129
Human services										
Cemetery lot sales	114.0	141.0	161.0	132.0	147	154	104	152	132	125
Sanitation										
Tons of refuse disposed of	35,186	36,038	34,937	31,761	30,460	28,866	27,919	27,189	30,193	29,737
Solid waste accounts	18,606	17,900	16,397	14,864	14,864	14,692	14,250	12,782	12,552	12,377
Utility water/sewer										
Water accounts	37,969	36,783	35,691	34,424	33,669	32,734	31,893	31,256	30,899	30,625
Wastewater accounts	24,023	23,150	22,404	21,513	21,028	20,443	19,878	19,444	19,212	18,999
Gallons of water billed in (millions)	3,159	3,194	3,240	2,868	2,914	2,852	2,835	3,011	3,112	2,824
Consumption per customer (gallons)	83,192	86,826	90,779	83,325	86,548	87,128	88,890	96,321	100,713	92,253
Rainfall (inches)	50.61	54.86	47.70	52.86	75.59	51.35	40.49	52.74	43	46
Willowbrook golf course										
Rounds played	32,671	30,681	35,165	33,416	33,818	31,755	33,749	37,392	36,728	36,697

Source: Benchmark Statistics

CITY OF WINTER HAVEN, FLORIDA
TABLE 18
CAPITAL ASSETS BY FUNCTION
LAST TEN FISCAL YEARS

Function	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General government										
Number of building	157	157	157	157	157	157	157	157	154	155
Square footage of building space	814,453	804,453	804,453	804,453	804,453	804,453	804,453	804,453	799,453	813,968
Public safety										
Fire stations	3	3	3	3	3	3	3	3	3	3
Marked police vehicles	72	72	60	81	72	72	72	72	65	68
Transportation										
City lane miles	324.4	324.4	313.76	313.76	313.76	313.76	310.32	308	308	308
Traffic signals heads/Pedestrian signal	378/298	378/298	378/298	378/298	378/298	378/298	378/298	378/298	362/280	362/280
Street lights High Mast/Decorative	691/484	691/484	691/484	691/484	691/484	674/449	674/449	674/449	674/404	145/365
Commercial airport	1	1	1	1	1	1	1	1	1	1
Airport Hangars	30	30	30	30	30	30	30	30	30	30
Airport T-hangars	125	125	125	125	125	125	125	125	125	125
Economic environment										
Acres of land within city limits	26,290	26,203	25,937	26,050	26,116	25,705	25,699	25,697	25,427	25,410
Culture & recreation										
Parks	46	46	46	46	46	46	46	46	46	46
Parks acreage	655	655	655	655	655	655	655	634	634	634
Recreation centers	5	5	5	5	5	5	5	5	5	5
Activity fields	27	27	24	24	24	24	24	24	24	24
Playgrounds	15	15	14	14	14	14	14	14	14	13
Libraries	1	1	1	1	1	1	1	1	1	1
Tennis courts	9	9	11	11	11	11	11	11	11	11
Enterprise funds										
Utility system										
Water treatment plants	9	9	9	11	11	11	11	11	11	11
Fire hydrants	2,306	2,187	2,254	2,232	2,227	1,869	1,869	1,869	1,869	1,869
Wastewater treatment plants	2	2	2	2	2	2	2	2	2	2
Lift stations	208	208	195	193	192	192	192	192	192	192
Water main miles	524	518	509	509	510	385	505	505	495	463.5
Sanitary sewer miles	341	338	329	328	328	328	460	460	450	327.3
Reclaimed main miles	32	31	27	24	*	*	*	*	*	*
Solid waste system										
Number of collection vehicles	24	24	22	21	19	19	19	19	19	24
Stormwater										
Waterway acreage	5,242	5,242	5,242	5,242	5,242	5,242	5,242	5,242	5,242	5,242
Golf Courses										
Willowbrook golf course	1	1	1	1	1	1	1	1	1	1
Golf course acreage	126.54	126.54	126.54	126.54	126.54	126.54	126.54	126.54	126.54	126.54

* Not reported/tracked

CITY OF WINTER HAVEN, FLORIDA
TABLE 19
MISCELLANEOUS STATISTICS
SEPTEMBER 30, 2019

Date of incorporation:	November 1923
Form of government:	Mayor/commissioners-four commissioners and mayor City manager: appointed
Location:	North Central Polk County, Central Florida
Area:	40.941 square miles
Topography:	Flat to gently rolling
Climate:	Subtropical
Average rainfall	52
Number of lakes:	30
Area of lakes	7.88 square miles (19.5% of city area)
Water supply source:	Florida Aquifer
Water district:	Southwest Florida Water Management District
Standard metropolitan statistical area:	Lakeland/Winter Haven
Industry/commerce	Logistics and Distribution, Tourism, Software and Information Technology, Medical, Business and Professional Services, Agribusiness
Area attractions:	Legoland Florida Bok Tower Historical Gardens

CITY OF WINTER HAVEN, FLORIDA
TABLE 20
SCHEDULE OF INSURANCE IN FORCE
SEPTEMBER 30, 2019

Coverage/Policy# Insurer/Agency	Deductible	Description	Amount	Expiration Date	Premium
FMIT					
Florida League of Cities				10/1/2019	$ 1,490,269
FMIT 0662					
Property & Business Interruption	$100,000 per occurrence	Blanket Building & Personal Property	$150,000,000		
	3% of value per named storm	Business Loss	$2,245,151		
Inland Marine	$1,000 per loss > $50K	Watercraft and Equipment > $ 15,000	$2,703,596		
	$500 per loss < $50K				
General Liability &	$25,000 per occurrence	Bodily or Personal Injury and	$200,000/$300,000		
Law Enforcement Liability	$397,928 Aggregate Stop Loss	Property Damage	$5,000,000		
Privacy & Security Network Liability	$25,000 per occurrence	Information privacy	$1,000,000		
Auto Liability/	$25,000 per occurrence	Automobile liability	$200,000/$300,000		
Physical Damage	$86,756 Aggregate Stop Loss		$5,000,000		
Workers Compensation	None	Employer's liability	$1,000,000		
Community Redevelopment Agency				10/1/2019	$ 8,755
FMIT1231	None	General liability per occurrence	$300,000		
Florence Villa Community Redevelopment Agency				10/1/2019	$ 7,858
FMIT1297	None	General liability per occurrence	$300,000		
Crime				10/1/2019	$ 14,784
105687807	$50,000 per occurrence	Public employee dishonesty	$5,000,000		
Travelers Casualty & Surety Co.		Forgery	$5,000,000		
A.J. Gallagher		Theft	$5,000,000		
		Computer Fraud	$5,000,000		
Faithful Performance					
Finance Director	None	Each Loss	$100,000	10/1/2019	$ 375
285008730					
Liberty Mutual					
A.J. Gallagher & Co					

CITY OF WINTER HAVEN, FLORIDA
TABLE 20
SCHEDULE OF INSURANCE IN FORCE (CONTINUED)
SEPTEMBER 30, 2019

Coverage/Policy# Insurer/Agency	Deductible	Description	Amount	Expiration Date	Premium
Group Health (self insured)	$1,500 individual	All covered health/dental claims		12/31/2019	$ 756
Claims Admin: BCBS	$4,500 family	and prescriptions up to			employee
Crowne Consulting	$25 co-pay	excess loss coverage amount			per year
	$50 co-pay for Specialist				
Group Life Insurance					
GL-5323-(6)	None	Life insurance per employee	$10,000	12/31/2019	$ 54,976
Kansas City Life Ins					
Crowne Consulting					
Excess Loss-Health	$262,500 per individual	Individual Max	Unlimited	12/31/2019	$ 307
1600923400-Symetra	$265,345 aggregate				employee/retiree
Dental Claims					per year
Prescriptions					
Safeco Life Ins Co					
Crowne Consulting					
Airport Owners & Operators Liability					
AAPN00979636012	None	Bodily Injury and Property Damage		10/1/2020	$ 25,332
Ace Property/Casualty		per occurrence	$25,000,000		3 years
Parker Stevens Agency	None	Personal and Advertising Injury Liability			
		per occurrence	$25,000,000		
		Hangarkeepers Liability			
	$2,500	Any one occurrence	$2,500,000		
	$2,500	Any one aircraft	$2,500,000		
	None	Non-Owned Aircraft Liability			
		per occurrence	$25,000,000		
Police Officers/Firefighters					
Statutory Death	None	Accidental Death on Duty	$67,901	10/1/2020	$ 14,001
ETB 110527					2 years
Hartford Life and Accident Insurance					
AJ Gallagher & Co		Unlawful/Intentional Death	$198,670		

CITY OF WINTER HAVEN, FLORIDA
TABLE 20
SCHEDULE OF INSURANCE IN FORCE (CONTINUED)
SEPTEMBER 30, 2019

Coverage/Policy# Insurer/Agency	Deductible	Description	Amount	Expiration Date	Premium
Liquor Liability					
Scottsdale Insurance Company	None	Each Common Cause	$1,000,000	10/1/2019	$ 1,210
Parker Stevens Agency	None	Aggregate	$2,000,000		
CPS 2874058					
Storage Tank Liability					
FPL4973007	$25,000 each incident	Each Incident Limit	$1,000,000	6/23/2020	$ 9,596
Commerce & Industry Ins Co		Aggregate Limit	$5,000,000		
Public Officials and					
Employment Practices Liability	$50,000 each wrongful act or	Each Loss/Annual Aggregate	$1,000,000	10/1/2019	$ 83,209
02-301-03-87	employment practice violation				
Illinois National Insurance Company					
Parker Stevens Agency					
Pollution Legal Liability					
0310-9733	$25,000 each incident	Each Incident Limit	$1,000,000	10/1/2020	$ 50,187
Allied World Insurance Company		Policy Aggregate	$2,000,000		3 year term
Parker Stevens Agency					
Pension & Welfare Fund					
Fiduciary Responsibility	$10,000 each claim	Annual Aggregate	$1,000,000	10/1/2019	$ 6,453
105995320					
Travelers Casualty & Surety Co					
A.J. Gallagher & Co					
Special Event-Rentals LS					
ESE 177039	$500 per claim	Each Occurrence/Aggregate	$1,000,000	10/1/2019	$ 500
Lloyds of London		Personal and Advertising Injury Limit	$1,000,000		
Parker Stevens Agency		Fire Damage Liability	$50,000		
International Special Risk					
Flood					
09115143903	$1,000 per occurrence building	Building	$100,000	12/13/2019	$ 1,165
Wright National	$1,000 per occurrence contents	Contents	$50,000		
Parker Stevens Agency					

OTHER REPORTS

CITY OF WINTER HAVEN, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2019

Grantor/Pass through Grantor/ Program or Cluster Title	CFDA Number	Grant Contract Number	Federal Expenditures	Passed Through to Subrecipients
FEDERAL AWARDS				
U.S. Department of Housing and Urban Development				
Direct Programs:				
CDBG Program Cluster:				
Community Development Block Grant	14.218	B-14-MC-12-0023	$ 156,107	$ -
Community Development Block Grant	14.218	B-15-MC-12-0023	226,946	-
Community Development Block Grant	14.218	B-17-MC-12-0023	200,244	-
Total CDBG Program Cluster			583,297	-
Total U.S. Department of Housing and Urban Development			583,297	-
U.S. Department of Justice				
Direct Programs:				
Bulletproof Vest Partnership Program	16.607	1121-0235	2,675	-
Bulletproof Vest Partnership Program	16.607	1121-0235	10,993	-
Bulletproof Vest Partnership Program	16.607	1121-0235	9,986	-
Total Bulletproof Vest Partnership Program			23,654	-
Edward Byrne Memorial Justice Assistance Grant	16.738	2018-DJ-BX-0164	15,868	-
Pass-Through from FDLE:				
Edward Byrne Memorial Justice Assistance Grant	16.738	2019-JAGC-POLK-4-N2-070	11,206	-
Total Edward Byrne Memorial Justice Assistance Grant			27,074	-
Total U.S. Department of Justice			50,728	-
U.S. Department of Homeland Security:				
Pass-Through from Florida Department of Emergency Management:				
Disaster Assistance Grants	97.036	Z0696	459,792	-
Total U.S. Department of Homeland Security			459,792	-
U.S. Department of Transportation				
Direct Programs:				
Airport Improvement Program	20.106	3-12-0088-027-2018	1,956,232	-
Airport Improvement Program	20.106	3-12-0088-028-2019	10,165	-
Total Airport Improvement Program			1,966,397	-
Pass-Through from Florida Department of Transportation:				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	438265-1-38-01	118,105	-
Total U.S. Department of Transportation			2,084,502	-
Total Expenditures of Federal Awards			$ 3,178,319	$ -

See accompanying Notes to Schedule of Expenditures of Federal Awards

CITY OF WINTER HAVEN, FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2019

NOTE 1 GENERAL

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of Winter Haven (City). The City reporting entity is defined in Note 1 to the City's basic financial statements for the year ended September 30, 2019. All federal awards received directly from the respective federal agencies and passed through from state and local agencies are included in the schedule. The City did not receive noncash assistance during the year. There were no loans or loan guarantees outstanding.

Disaster Grants – Public Assistance (CFDA no 97.036)

After a Presidential-Declared disaster, FEMA provides a Public Assistance Grant to reimburse eligible costs associated with the repair, replacement, or restoration of disaster-damaged facilities. The Federal government reimburses in the form of cost-shared grants which requires state and local matching funds. For the fiscal year ended September 30, 2019, $459,792 of approved eligible expenditures that were incurred in a prior year are included in the schedule.

NOTE 2 BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards is presented on the modified accrual basis of accounting for awards recorded in the governmental funds and the accrual basis of accounting for awards recorded in the proprietary funds, which are described in Note 1 to the City's financial statements. The City has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 CONTINGENCIES

Grant monies received and disbursed by the City are for specific purposes and are subject to review by the grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. Based upon prior experience, the City does not believe that such disallowances, if any would have a material effect on the financial position of the City. As of March 24, 2020, there were no material questioned or disallowed costs as a result of grant audits in process or completed.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor and Members of the City Commission
City of Winter Haven, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Winter Haven, Florida (the City), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 24, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2019-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2019-002 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Winter Haven's Response to Findings

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Winter Haven, Florida
March 24, 2020

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Honorable Mayor and Members of the City Commission
City of Winter Haven, Florida

Report on Compliance for Each Major Federal Program

We have audited the City of Winter Haven, Florida's (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2019. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2019.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2019-003, that we consider to be a significant deficiency.

The City's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Winter Haven, Florida
March 24, 2020

A member of Nexia International

CITY OF WINTER HAVEN, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PROGRAMS
YEAR ENDED SEPTEMBER 30, 2019

Section I – Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
   - Material weakness(es) identified? X yes _____ no
   - Significant deficiency(ies) identified X yes _____ none reported
3. Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

1. Internal control over major federal programs:
   - Material weakness(es) identified? _____ yes X no
   - Significant deficiency(ies) identified X yes _____ none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? X yes _____ no

Identification of Major Federal Programs

CFDA Number(s)	**Name of Federal Program or Cluster**
20.106	Airport Improvement Program

Dollar threshold used to distinguish between Type A and Type B programs: $ 750,000

Auditee qualified as low-risk auditee? _____ yes X no

CITY OF WINTER HAVEN, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PROGRAMS
YEAR ENDED SEPTEMBER 30, 2019

Section II – Financial Statement Findings

2019-001 – Material Adjustments

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Condition: Retainage payable related to construction in progress in governmental activities was not recorded. A material adjustment of $1,060,150 was required to record retainage payable and the corresponding expenditures or construction in progress, as applicable.

Criteria or specific requirement: City management is responsible for establishing and maintaining internal controls over proper recording of the City's transactions and reconciliation and review of the City's account balances.

Context: It was noted that retainage payable was not recorded during testing of construction in progress of governmental activities.

Effect: Governmental activities' assets and liabilities were materially understated. Governmental funds' expenditures and liabilities were understated by the same amount.

Cause: Management did not record retainage payable as part of the year-end closing process.

Repeat Finding: See prior year finding 2018-001 for Material Adjustments.

Recommendation: We recommend management implement procedures for reviewing and recording retainage payable related to construction invoices.

Views of responsible officials and planned corrective actions: To avoid the omission of recording retainage payable related to construction invoices, notes/comments have been added to the current CIP workpaper. This will serve as a reminder to review invoices carefully prior to "closing".

2019-002 – Bank Reconciliations

Type of Finding: Significant Deficiency in Internal Control over Financial Reporting

Condition: The City's bank accounts for pooled cash were not reconciled in a timely manner at various points during the year, and there were instances where review of the reconciliation by a member of management was not documented.

Criteria or specific requirement: The City's management is responsible for establishing and maintaining internal control over cash transactions. Timely preparation of complete and accurate bank reconciliations is key to maintaining adequate control over receipts, disbursements, and other transactions. The evidence of such controls should be documented.

Context: Testing of internal controls over financial reporting and substantive testing of the bank reconciliations identified the deficiency.

Effect: Not reconciling accounts in a timely basis or including a proper review could result in errors or fraud remaining undetected. Delays in reconciling accounts also results in inefficiency due to the additional time needed to research and resolve issues.

Cause: The City experienced turnover in the financial services department during the year.

Repeat Finding: No

Recommendation: Management should improve on the bank reconciliation process with more timely reconciliations. The City should consistently implement internal control processes requiring that all reconciliations be reviewed and approved by an individual not responsible for the preparation of the item. Evidence of the review should be documented by signing and dating the reconciliation.

Views of responsible officials and planned corrective actions: Staffing issues and timely bank reconciliations are continuing to be addressed. The City will ensure that all reconciliations are reviewed by documenting the preparer and reviewer names along with the completion dates.

CITY OF WINTER HAVEN, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PROGRAMS
YEAR ENDED SEPTEMBER 30, 2019

Section III – Findings and Questioned Costs – Major Federal Programs

2019-003 – Cash Management

Federal agency: U.S. Department of Transportation, Federal Aviation Administration (FAA)

Federal program title: Airport Improvement Program

CFDA Number: 20.106

Award Period: July 5, 2018 – August 2023

Type of Finding: Significant Deficiency in Internal Control over Compliance

Criteria or specific requirement: The City is responsible for establishing and maintaining internal controls to ensure the compliance requirements of grants are being met. The evidence of such controls should be apparent to auditors or grantors upon review.

Condition: The reimbursement requests and related reports required to be submitted with the requests are compiled and signed by the Airport Manager or Interim Airport Manager. There is no evidence of review by another individual before submittal to the grantor. The review process is important in order to detect and correct errors.

Questioned costs: None.

Context: Five reimbursement requests were tested. There was no evidence of review performed by another individual separate from the preparer before submittal.

Cause: While inquiry indicated that review occurs before submittal to the grantor, the City has not documented the review process.

Effect: Failure to document the review does not provide evidence to auditors or grantors to conclude that appropriate internal controls are in place.

Repeat Finding: No.

Recommendation: We recommend that the reviewer of the reimbursement requests document their review on the requests by signing their name and dating when the review occurred.

Views of responsible officials: The City will implement a grant reimbursement review process. The Airport Manager will electronically submit all reimbursement requests to the Finance Director for approval. The Finance Director will review the submitted documentation for accuracy and respond to the Airport Manager with permission to proceed with the requests. The Airport Manager will include the Finance Director's electronic "approval" with all grant documentation.

MANAGEMENT LETTER

Mayor and Members of the City Commission
City of Winter Haven, Florida

Report on the Financial Statements

We have audited the financial statements of the City of Winter Haven, Florida (the City), as of and for the fiscal year ended September 30, 2019 and have issued our report thereon dated March 24, 2020.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated March 24, 2020, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Prior year findings were corrected except where noted in the schedule of findings and questioned costs.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. See Note 1 in the notes to the financial statements.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the City did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the City. It is management's responsibility to monitor the City's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Special District Component Units

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit, within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the City Commission, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Winter Haven, Florida
March 24, 2020

INDEPENDENT ACCOUNTANTS' REPORT

Mayor and Members of the City Commission and the Florida Auditor General
City of Winter Haven, Florida

We have examined the City of Winter Haven, Florida's (City) compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2019. Management of the City is responsible for the City's compliance with the specified requirements. Our responsibility is to express an opinion on the City's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City, complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City, complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, the City complied, in all material respects, with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2019.

This report is intended solely for the information and use of the City and the Auditor General, state of Florida, and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Winter Haven, Florida
March 24, 2020

CITY COMMISSION AGENDA REVIEW SESSION MINUTES
WEDNESDAY, May 6, 2020 at 5:30 P.M.
Held Via Zoom Platform-Communications Media Technology
Pursuant to Resolution R-20-25
Also livestreamed over the City's Facebook page
Winter Haven, FL 33881

CITY COMMISSION REGULAR MEETING AGENDA FOR MAY 6, 2020
(NOTE: items below correspond with the numbers from the agenda)

1. **CALL TO ORDER -** Mayor Dantzler called the virtual meeting to order at 5:30 p.m.

2. **ROLL CALL -** Joanna Abernathy, MMC, Deputy City Clerk

Commissioners Present: Mayor Brad Dantzler, Mayor Pro Tem Nathaniel Birdsong, and Commissioners James "J.P." Powell, Brian Yates, and Tracy Mercer

Staff Present: City Manager Mike Herr; Assistant City Manager T. Michael Stavres; City Attorney John Murphy; Deputy City Clerk Joanna Abernathy; Financial Services Director Cal Bowen; Director of Public Safety Charlie Bird; Utility Services Director Gary Hubbard; Parks, Recreation and Culture Director Travis Edwards; and Public Works Director Michael "M.J." Carnevale.

5. **PRESENTATION(S)**

A. Public Works Week Proclamation - Michael "M.J." Carnevale, Public Works Director

No questions or discussion.

B. Emergency Medical Services Week Proclamation - David Knowles, Deputy Fire Chief

No questions or discussion.

C. Municipal Clerks Week Proclamation - Vanessa Castillo, MMC, City Clerk

No questions or discussion.

D. National Safe Boating Week Proclamation - Gilbert F. Thomas, Vice Flotilla Commander, United States Coast Guard Auxiliary Flotilla 77 Polk County Florida

No questions or discussion.

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E. Mental Health Awareness Month Proclamation - Antoinette Pollard, Pieces to Peace Counseling

No questions or discussion.

F. COVID-19 Update - Chief Charlie Bird, Public Safety Director

No questions or discussion.

G. * AGENDA REVIEW ONLY *** Central Florida Health Care/Winter Haven COVID-19 Testing - Michael Stavres, Assistant City Manager**

City Manager Herr gave an overview of this item. He also commended staffer Leah West from Congressman Darren Soto's office, Ann Clausen from Florida Healthcare and Mayor Pro Tem Birdsong for collaborating on getting two testing sites in Winter Haven.

Assistant City Manager Stavres outlined where the two sites would be located on May 15, 2020, and posted a notice *(see attached)* on the screen. He stated that the notice would be posted on the City's website and social media. There would be a number to call for more information on the flyer.

Commissioner Powell said these two sites were very much needed.

Mayor Dantzler confirmed that the testing was scheduled for one day at this time and asked about any contingency plans for the fall should there be another wave of COVID-19 during that time.

Mayor Pro Tem Birdsong responded to a question if federal funding was discussed in the conference calls with Congressman Soto. He said that so far, it had not and there had not been any discussions about the fall season, however, for testing, Haines City and Lake Wales were hosting testing sites. Discussion ensued regarding length of time for testing and results. Assistant City Manager Stavres responded that he would research further and if needed, the City would be available to host testing locations again.

6. <u>MINUTES</u>

A. April 22, 2020 Agenda Review Session Minutes

B. April 27, 2020 Regular City Commission Meeting Minutes

No questions or discussion for items 6A and 6B.

7. <u>COMMENTS FROM THE AUDIENCE</u> – None

8. <u>ORDINANCE(S) – SECOND READING – PUBLIC HEARING</u> – None

9. CONSENT AGENDA

A. Purchase of two 2020 Ford F-150 Crew Cab XL 4X4 from Duval Ford LLC (Jacksonville, FL)

No questions or discussions.

B. Downtown Trailhead Park Playground Renovation with Shade Structures

City Manager Herr announced that his item had been presented at the last Agenda Review Session and that a shade structure has been added.

Mayor Dantzler asked if the structure was removable before a hurricane or other storm events and it was confirmed by Assistant City Manager Stavres that they can be removed by Public Works staff. Commissioner Powell commented on how nice it looked.

C. Award of RFQ-20-21 for Lakeshore, Wetlands, and Drainage Management Services

No questions or discussion.

D. Developers Agreement, Villamar Community Development District, Villamar FG, LLC and Villamar Subdivision, Phases 1 and 2

No questions or discussion.

E. Task Order with Kimley Horn and Associates to provide design services for the Avenue K, NE Complete Street project

Mayor Dantzler asked for clarification on the street. Assistant City Manager Stavres responded that the design services are for the NE portion of Avenue K.

F. Chain of Lakes - Aquatic Renovation Change Order No. 1

No questions or discussion.

10. RESOLUTION(S)

A. R-20-31 - Florida Department of Transportation (FDOT) Local Area Program Agreement for an FDOT Transportation Enhancement Grant for the Avenue C, SW/Second Street, SW Complete Street Project

City Manager Herr gave an overview of this item. He acknowledged that this project was paid for from construction money from FDOT and that the City was paying for the cost of the design. If the costs are higher than what FDOT was willing to pay, the City would have two options: request that FDOT pay the delta or else the City could pay the difference. City Manager Herr mentioned that in the past the City and the DFOT have worked well together regarding resolutions to such funding issues.

Mayor Dantzler asked if this was a phased project and it is not.

B. ORDINANCE(S) - FIRST READING – None

C. NEW BUSINESS - None

D. CITY COMMISSIONERS/LIAISON REPORTS - None

E. CITY ATTORNEY REPORT - None

F. CITY MANAGER REPORT

Before City Manager Herr gave an update on County and Federal funding for COVID-19, Commissioner Powell asked if questions asked on Facebook Live would be answered. Assistant City Manager Savres responded that the participants do not see the questions while in the meeting. City Attorney Murphy stated that Assistant to the City Manager Donna Sheehan typically responds to any questions. City Manager Herr indicated he would follow up with Assistant to the City Manager Sheehan and make sure that all questions were answered.

City Manager Herr asked the Commission for direction on whether or not to have a virtual meeting utilizing Communications Media Technology (pursuant to Resolution R-20-25) for the Regular City Commission Meeting being held on Monday May 11, 2020.

It was the consensus of the City Commission to hold the Regular City Commission Meeting on May 11, 2020 at 6:00 p.m. virtually via Communications Media Technology pursuant to Resolution R-20-25.

Commissioner Yates asked about the status of the Planning Commission and Community Redevelopment Agency (CRA) meetings. City Attorney Murphy and City Manager Herr stated that the meetings could be held virtually and that it was expected the Planning Commission could resume meeting mid-June 2020.

Commissioner Yates inquired if there was a back log on Planning Commission items. City Manager Herr said no and all applicants had been notified accordingly.

City Manager Herr, at the request of Mayor Dantzler, provided a summary of funding that may be available from Polk County and the CARES ACT. He prefaced his statements that he had received the 144-page report from the County only the day before and thus had not examined all of it in detail at this time.

City Manager Herr indicated there was $633 million dollars available in grant funding for various categories of projects. He outlined several projects and whether they would be possibilities or probabilities. Beth Evans, formerly with Pennoni, had been engaged to write the grant applications on behalf of the City and would be working with City team members on the various project applications. There were mitigation action plan projects eligible such as critical facility hardening, potable water upgrades, police and fire stations, emergency operation centers (EOC), emergency shelters, and other structures that serve a public purpose with other categories being general planning and support, traffic and utilities. City Manager Herr again cited several possibilities to the Commission and said once a decision was made on which projects to be recommended for submission that they would be brought forward to the Commission for approval.

City Manager Herr reported that Polk County had received $126 million in CARE dollars. He had received a memo from them that outlined proposed finding in several broad based categories: small business assistance, human services such as food and rental assistance, and medical and testing sites, however, they were still working on what the process would entail. He had facilitated discussions with Brad Beatty, from Heart of Winter Haven, for the homeless initiative to see if the $110,000 could support the Heart of Winter Haven and City residents for rental and food assistance.

City Manager Herr stated that the $633 million acted upon by Congress and approved by President Trump would be dispersed through the Florida Department of Economic Opportunity (DEO). City Manager Herr discussed the possibilities of creating a "City Center" that would be at the forefront of technology and be a destination for businesses and students alike. He noted that the City offers many great benefits to its employees such as training, tuition reimbursement and shows them that they have value in Winter Haven. He expressed hope that the City mantra would be viewed and replicated by others and valued the ideas from the employees.

Mayor Dantzler inquired about help for non-profits such as theaters and other entities. City Manager Herr said he was uncertain if funds were available for those entities.

Commissioner Powell asked about bridge replacement projects and if any would qualify. Assistant City Manager Stavres indicated the bridges are inspected by FDOT and noted that Public Works Director Carnevale was working on a long term plan for replacements. Assistant Manager Stavres was asked to check on the status of the Lake Howard Bridge and would relay the information to the Commission via email.

Commissioner Powell inquired if bridge repairs would be eligible for some of the funding available. City Manager Herr responded that he needed to look at our inventory and determine if the project would be competitive.

G. ASSISTANT CITY MANAGER REPORT - None

H. CITY CLERK REPORT - None

I. DEVELOPMENTS OF NOTE - None

J. EMERGENCY MATTERS NOT RECEIVED FOR THE AGENDA - None

K. ADJOURNMENT – 6:31 p.m.

ATTEST: **CITY OF WINTER HAVEN, FLORIDA**

_____ _____

Joanna Abernathy, MMC
Deputy City Clerk

Bradley T. Dantzler
Mayor

Proposed City Recreation Facility Opening Phasing Plan

Phase 1		April 27, 2020 Commission Meeting
Facility	**Impact**	**Open Date**
MLK Park	All Areas Open/No Special Events	1-May
W.G. Roe Park	All Areas Open/No Special Events	1-May
Lake Howard East	All Areas Open/No Special Events	1-May
Lake Martha Boat Ramp	All Areas Open/No Special Events	1-May
Lake Maude Boat Ramp	All Areas Open/No Special Events	1-May
Patterson Park	All Areas Open/No Special Events	1-May
Joyce Davis Park	All Areas Open/No Special Events	1-May
Virginia Miller Park	All Areas Open/No Special Events	1-May
Central Park	All Areas Open/No Special Events	1-May
South Central Park	All Areas Open/No Special Events	1-May
Magnolia Park	All Areas Open/No Special Events	1-May
South Lake Howard Nature	All Areas Open/No Special Events	1-May
Sunset Park (Lake Howard)	All Areas Open/No Special Events	1-May
Tranquility Park (Lake Shipp)	All Areas Open/No Special Events	1-May
Howard/Cannon Mini	All Areas Open/No Special Events	1-May
Heritage Park	All Areas Open/No Special Events	1-May
Inman Park	All Areas Open/No Special Events	1-May
Interlocken Park	All Areas Open/No Special Events	1-May
Lake Mirror Vista	All Areas Open/No Special Events	1-May
Aldora Park	All Areas Open/No Special Events	1-May
Willowbrook Golf Course	All Areas Open/No Special Events	1-May
Winter Haven Tennis Center	All Areas Open/No Special Events	1-May
Chain of Lakes Trail	All Areas Open/No Special Events	1-May

Phase 2		April 27, 2020 Commission Meeting
Facilities with Playground Structures	**Impact**	**Open Date**
Lake Shipp Park	All Areas Open/No Special Events	15-May
Lake Hartridge Nature Park	All Areas Open/No Special Events	15-May
Trailhead Park	All Areas Open/No Special Events	15-May
Rotary Park	All Areas Open/No Special Events	15-May
Lions Park	All Areas Open/No Special Events	15-May
Lake Maude Nature Park	All Areas Open/No Special Events	15-May
Lake Maude Park	All Areas Open/No Special Events	15-May
Tugerson Field	Field Open/No Rentals or Leagues	15-May
Birdsong Field	Field Open/No Rentals or Leagues	15-May
Winter Haven Recreational & Cultural Center Playground	Playground Open	15-May
Sportmans Park	All Areas Open/No Special Events	15-May
Malcolm Park	All Areas Open/No Special Events	15-May
Girl Scout Park	All Areas Open/No Special Events	15-May
Kiwanis Park	All Areas Open/No Special Events	15-May

Phase 3		May 11, 2020 Commission Meeting
Athletic Facilties	**Impact**	**Open Date**
Rowdy Gaines Pool	Open for Swim Team & Lap Swim Only	29-May
PSC Soccer Complex	Fields Open/No Rentals	29-May
DiamondPlex	Fields Open/No Rentals or Leagues	29-May
Chain of Lakes Park	Fields Open/No Rentals or Leagues	29-May
Sertoma Park	Fields Open/No Rentals or Leagues	29-May

Phase 4		May 11, 2020 Commission Meeting
Recreation Centers / Buildings	**Impact**	**Open Date**
Winter Haven Public Library	All Areas Open/No Rentals	5-Jun
Winter Haven Senior Center	All Areas Open/No Rentals	5-Jun
Winter Haven Recreational & Cultural Center	All Areas Open/No Rentals	5-Jun
AdventHealth Fieldhouse	All Areas Open/No Rentals	5-Jun
Rowdy Gaines Pool	Open for Recreational Swim/No Rentals	5-Jun
Winter Haven Recreational & Cultural Center Pool	Open for Recreational Swim/No Rentals	5-Jun

Phase 5		May 11, 2020 Commission Meeting
Rental Venues	**Impact**	**Open Date**
AdventHealth Fieldhouse	Open for Rental Use	12-Jun
All City Facilities	Open for Rental/Special Event/Programs	12-Jun

WINTER HAVEN
The Chain of Lakes City

REGULAR CITY COMMISSION MEETING MINUTES
MONDAY, May 11, 2020 at 6:00 P.M.
Held Via Zoom Platform-Communications Media Technology
Pursuant to Resolution R-20-25
Also livestreamed over the City's Facebook page
Winter Haven, FL 33881

1. **CALL TO ORDER -** Mayor Dantzler called the virtual meeting to order at 6:00 p.m. and read a script *(see attached)* aloud.

2. **ROLL CALL -** Vanessa Castillo, MMC, City Clerk

   Commissioners Present: Mayor Brad Dantzler, Mayor Pro Tem Nathaniel Birdsong, and Commissioners James "J.P." Powell, Brian Yates, and Tracy Mercer

   Staff Present: City Manager Mike Herr; Assistant City Manager T. Michael Stavres; City Attorney John Murphy; City Clerk Vanessa Castillo; Financial Services Director Cal Bowen; Director of Public Safety Charlie Bird; Utility Services Director Gary Hubbard; Parks, Recreation and Culture Director Travis Edwards; and Public Works Director Michael "M.J." Carnevale.

3. **INVOCATION -** Travis Edwards, Parks, Recreation and Culture Director

4. **PLEDGE OF ALLEGIANCE** - Vanessa Castillo, MMC, City Clerk

❖

City Attorney Murphy noted that all material on the agenda tonight was available during office hours in the City Clerk's Office and online 24-hours a day on the City's website and via the Granicus portal. As of the April 13, 2020, Regular City Commission Meeting, the City of Winter Haven was using the Zoom platform to hold meetings virtually, including tonight. Any person could be heard by the Commission through the Mayor and upon registering, pursuant to the published notice, for not more than five minutes on any proposition before the City Commission unless modified by the Mayor. Since this was a virtual meeting as authorized by the City Commission in accordance with Florida Governor DeSantis' Executive Orders 20-69 and 20-112, members of the public wishing to address the City Commission may do so by visiting the Zoom platform identified in the notice of this meeting and the Mayor will recognize the speaker at the appropriate time. The public was also given the opportunity to submit their written comments via the online comment form on the City's website. Members of the public were also given the opportunity to leave a voice message by calling (863) 292-8005 to provide comments on the dedicated City of Winter Haven public comments voicemail. All comments submitted will be included as part of the public record for this virtual meeting and will be considered by the City Commission prior to any action taken. The City was also accommodating any speakers desiring to appear in person by making the John Fuller Auditorium in City Hall available subject to all applicable emergency measures in place to

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prevent the further spread of COVID-19. Speakers who appear in person may be subject to screenings for symptoms of COVID-19. Any persons exhibiting symptoms of COVID-19 would not be permitted to enter the John Fuller Auditorium where the public may appear to make comments. All interested parties are required to abide by all state, county and local emergency orders and are frankly urged to stay home to practice social distancing. If the proposition is being continued or rescheduled, the opportunity to be heard may be at a later date before the Commission takes action. When addressing the Commission, the member of the public should first state their name and what item they wish to speak about. Please silence all cell phones and other noisemaking devices. Any person with a disability requiring assistance, auxiliary aids and services for this meeting as identified in the published notice should notify the City Clerk.

City Attorney Murphy also said that Commissioners had been generally briefed by City staff and the City Attorney on the items on the agenda tonight by virtue of the Agenda Review Session Workshop Meeting held May 6, 2020. All of the notice provisions and uniform rules of procedure for this virtual meeting as previously indicated and approved by the City Commission at its Regular City Commission Meeting, held April 13, 2020, are in place for this meeting tonight. He also reported that the Governor (DeSantis) had issued Executive Order 20-112 which extended Executive Order 20- 69, so until they heard otherwise, the City could continue to meet virtually as discussed at the May 6, 2020 Agenda Review Workshop Meeting if that was the pleasure of the City Commission. He recommended all votes on matters of business be conducted by a roll call vote so that the record was clear.

5. PRESENTATION(S)

A. Public Works Week Proclamation - Michael "M.J." Carnevale, Public Works Director

Mayor Dantzler presented a proclamation to Public Works Director Carnevale declaring May 17-23, 2020, as "Public Works Week" in the City of Winter Haven. Public Works Director Carnevale showed a TikTok video of his staff at work.

B. Emergency Medical Services Week Proclamation - David Knowles, Deputy Fire Chief

Mayor Dantzler presented a proclamation to Deputy Fire Chief Knowles, declaring May 17-23, 2020, as "Emergency Medical Services Week" in the City of Winter Haven.

C. Municipal Clerks Week Proclamation - Vanessa Castillo, MMC, City Clerk

Mayor Dantzler presented a proclamation to City Clerk Castillo, declaring May 3-9, 2020, as "Municipal Clerks Week" in the City of Winter Haven.

D. National Safe Boating Week Proclamation - Gilbert F. Thomas, Vice Flotilla Commander, United States Coast Guard Auxiliary Flotilla 77 Polk County Florida

Mayor Dantzler presented a proclamation declaring May 16-22, 2020, as "National Safe Boating Week" in the City of Winter Haven that would be mailed to Mr. Thomas.

E. Mental Health Awareness Month Proclamation - Antoinette Pollard, Pieces to Peace Counseling

Mayor Dantzler presented a proclamation declaring May 2020, as "Mental Health Awareness Month" in the City of Winter Haven that would be mailed to Ms. Pollard.

F. COVID-19 Update - Chief Charlie Bird, Public Safety Director

Public Safety Director Bird reported that currently there were no police officers or firefighters in quarantine or isolation. They had enough PPE gear to safely do their job unlike other organizations around the country that were struggling to obtain same. In reference to the current Executive Orders, specifically Executive Order 20-112 *Phase 1: Safe. Smart Step-by-Step Plan for Florida's Recovery* went into effect May 4, 2020. During this phase, barbershops, cosmetology salons, cosmetology specialty salons were not included for reopening. Today, May 11, 2020, Executive Order 20-120 went into effect extending Executive Order 20-112 with some modifications. Barbershops, cosmetology salons, cosmetology specialty salons that adopt appropriate social distancing and precautionary measures as outlined in and by the Department of Business and Professional Regulation may open for business. He also reported that in regards to enforcement, the Police Department would continue to take a proactive approach and provide education and correction to the community and business members relative to the Executive Orders for clarity. They would continue to use this strategy going forward because it has worked well with citizens. There have been no major incidents of note. The Fire Department continues to meet call volume and calls for service. There have been no incidents where medical or fire services have not been able to provide services. They still operate out of five stations throughout the City. As of 11:00 a.m. today in Florida, there were 40,982 cases of positive COVID-19 tests which was an increase of 386 and there have been 1,745 deaths. In Polk County, there were 655 cases of positive COVID-19 tests which was an increase of 19 and no additional deaths.

6. MINUTES

A. April 22, 2020 Agenda Review Session Minutes

B. April 27, 2020 Regular City Commission Meeting Minutes

Mayor Dantzler stated anyone wishing to speak to the minutes could make comments now by coming to the podium and stating their name and address for the record or raising their hand if they were in attendance virtually. No one spoke for or against.

Motion by Commissioner Powell to approve the sets of minutes as presented.

Upon a roll call vote, motion carried 5:0.

7. COMMENTS FROM THE AUDIENCE

Assistant City Manager Stavres confirmed there were no audience comments on the Zoom platform.

City Clerk Castillo confirmed that no emails or voicemails for audience comments had been received from the email portal or dedicated phone line.

City Attorney Murphy said emails *(see attached)* received by Commissioners from citizens related to non-consent of accountability and opposition to quarantine matters and "constitutional rights" would be attached to the minutes as proof as they had been received for the record. He recommended the Commission not respond to the emails.

8. ORDINANCE(S) – SECOND READING – PUBLIC HEARING – None

9. CONSENT AGENDA

A. Purchase of two 2020 Ford F-150 Crew Cab XL 4X4 from Duval Ford LLC (Jacksonville, FL)

B. Downtown Trailhead Park Playground Renovation with Shade Structures

C. Award of RFQ-20-21 for Lakeshore, Wetlands, and Drainage Management Services

D. Developers Agreement, Villamar Community Development District, Villamar FG, LLC and Villamar Subdivision, Phases 1 and 2

E. Task Order with Kimley Horn and Associates to provide design services for the Avenue K, NE Complete Street project

F. Chain of Lakes - Aquatic Renovation Change Order No. 1

Motion by Commissioner Powell to approve the Consent Agenda as presented.

Mayor Dantzler stated anyone wishing to speak to the consent agenda could come forward via the Zoom platform or at the podium at the John Fuller Auditorium in City Hall and state their name and address for the record. No one spoke for or against.

Upon a roll call vote, motion carried 5:0.

10. RESOLUTION(S)

A. R-20-31 - Florida Department of Transportation (FDOT) Local Area Program Agreement for an FDOT Transportation Enhancement Grant for the Avenue C, SW/Second Street, SW Complete Street Project

City Attorney Murphy read Resolution R-20-31 by title only and City Manager Herr presented.

Motion by Mayor Pro Tem Birdsong to approve Resolution R-20-31.

Mayor Dantzler requested comments from the audience and/or the public participating in the meeting virtually. No one spoke for or against.

Upon a roll call vote, motion carried 5:0.

11. ORDINANCE(S) - FIRST READING – None

12. NEW BUSINESS - None

13. CITY COMMISSIONERS/LIAISON REPORTS

Commissioner Mercer – no report.

Commissioner Yates reported attending a drive by healthcare parade where he had visited seven or eight medical locations around Winter Haven. He also expressed appreciation to Kirsten Curling and Trinidad Carranza who invited him and put together the event.

Commissioner Powell expressed appreciation to Public Works, emergency medical services (EMS), and City Clerk's Office staff for everything they do, for moving forward, and for making the Commission and City look good.

Mayor Pro Tem Birdsong reported the following: congratulated Public Works Director Carnevale for being elected as Chairman to the General Employees' Pension Board. He also reported being on a [Weekly Elected Officials] call today via the Zoom platform with Congressman Darren Soto where he (Soto) discussed that mobile testing would take place in Winter Haven, but he was seeking more after this one time. Also, foreclosure and eviction notice that had been put in place by Governor DeSantis would expire May 17, 2020, if not extended and that July 2, 2020, was when rents could be processed. Lastly, Congressman Soto would be working on a next round of funding for cities.

Mayor Dantzler reported the following: attended a Tourist Development Council (TDC) Arts, Culture and Heritage (ACH) virtual meeting via Zoom where it was reported that hotel/motel room revenues were down over 70%. Due to this, the TDC enacted emergency matters to cut spending and hotels have had to cut rates; reported that he had been asked by the Florida Housing Coalition to give a "report card" on Bruce Lyon, President of the Winter Haven Economic Development Council (WHEDC) and attended a conference call with City Manager Herr and GEM Capital and that a new broker for the [CSX Central Florida] Intermodal Logistics Center [ILC] wanted to get the ILC moving. Lastly, he did a video for the *National Day of Prayer* for the Heart of Winter Haven which was done through various electronic mediums.

14. CITY ATTORNEY REPORT

City Attorney Murphy thanked the Commission and City staff for their extra efforts and work with the virtual meetings and commented they have all gone well. He commended Information Technology staff and said the City should be proud of their efforts. He also mentioned that there had been certain re-zoning ordinances that had been held back for second reading/public hearing which are quasi-judicial, however, he would meet with City Manager Herr and Economic Opportunity and Community Involvement Director Labbe to discuss the scheduling and noticing of second readings/public hearings for those ordinances.

15. CITY MANAGER REPORT

City Manager Herr said that pursuant to the request of Mayor Dantzler, he was reporting on an item from Ann Claussen, CEO of Central Florida Healthcare (CFHC), regarding continued service regarding COVID-19 outbreak in our County and City. He quoted Ms. Claussen as saying she was happy to help citizens in Winter Haven and Polk County and that next week (this week) there would be two mobile units and they were working on a plan to take both out frequently to be able to take care of the community. Their second mobile unit would focus on the senior citizens in retirement centers, mobile home parks, assisted living facilities, etc. with a focus on mental health and medication management. They now had a director of behavioral health who would be instrumental in CFHC plans to have a bigger focus on mental health. City Manager Herr showed a COVID-19 test flyer *(see attached)* where free testing [based on CDC criteria] would take place on Friday, May 15, 2020, at 9:00 a.m.-12:00 p.m. at Lake Maude Park and noted the CFHC continued to be a partner helping to protect our citizens from the spread of this virus and overall health management.

City Manager Herr said the City was continuing to follow the "money trail" with respect to dollars made available through the CARES Act. As soon as staff completed their review of projects they would like to submit for funding, it would be brought back to the Commission.

City Manager Herr reported that it was fitting that for "Public Works Week" he also had the honor of signing an accreditation letter to the manager of the American Public Works Association (APWA). He wholeheartedly endorsed the recommendation of the Public Works Director Carnevale and the rest of his team to pursue an accreditation process. He expressed the importance of accreditation and gave kudos to the team.

City Manager Herr thanked all first responders saying he was thankful to all of those that keep us protected from dangers and hazards and gave "hats off" to the Police and Fire Department staff and that they were doing an excellent job and the City was very proud of them.

16. ASSISTANT CITY MANAGER REPORT – None

17. CITY CLERK REPORT

City Clerk Castillo said she was grateful to be working back in the office and thanked the Commission for their patience. She also recognized Deputy City Clerk Joanna Abernathy and Executive Assistant Amada Anderson for doing an excellent job in her absence.

18. DEVELOPMENTS OF NOTE - None

19. EMERGENCY MATTERS NOT RECEIVED FOR THE AGENDA - None

20. ADJOURNMENT – 6:47 p.m.

ATTEST: **CITY OF WINTER HAVEN, FLORIDA**

_____ _____

Vanessa Castillo, MMC
City Clerk

Bradley T. Dantzler
Mayor

Regular Meeting of the Winter Haven City Commission – May 11, 2020 held virtually

Statement of the Mayor/Chair

Pursuant to Executive Orders No. 20-69 and No. 20-112, issued by the Office of Governor Ron DeSantis, municipalities may conduct meetings of their governing boards without having a quorum of its members present physically or at any specific location, and utilizing communications media technology such as telephonic or video conferencing, as provided by Section 120.54(5)(b)2, Florida Statutes. Procedures for public comment will be explained by the City Attorney shortly. The members of the City Commission appearing remotely for this meeting are *Commissioners Tracy Mercer, Brian Yates, JP Powell, Mayor Pro Tem Nat Birdsong, and me, Brad Dantzler, Mayor/Chair.*

I hereby call to order this virtual Regular Meeting of the Winter Haven City Commission on Monday, May 11, 2020 at 6:00 P.M.

The invocation will be given by Travis Edwards – Parks, Recreation & Culture Director.

The Pledge of Allegiance will be led by the City Clerk, Vanessa Castillo, MMC.

City Attorney, please state the procedures to be followed during this meeting.

[remainder read by the City Attorney]

• The material for each item on the agenda is available during business hours at the city clerk's office and on-line, 24 hours a day

at www.mywinterhaven.com or via http://winterhaven-fl.granicus.com/ViewPublisher.php?view_id=1.

• As more particularly described at the April 13, 2020, City Commission meeting, the City of Winter Haven is using a Zoom platform to hold the May 11, 2020 Virtual Regular City Commission meeting.

• Any person may be heard by the City Commission, through the Mayor/Chair and upon registering pursuant to the published notice for not more than five minutes, on any proposition before the City Commission, unless modified by the Mayor/Chair. Since this is a virtual meeting as authorized by the Governor of the State of Florida, and the City Commission members of the public wishing to address the body may do so by visiting the Zoom platform identified in the Notice of this meeting and will be recognized if you desire to speak at the appropriate time. The public also was given the opportunity to submit their written comments via the online comment form on the City's website. Members of the public were also given the opportunity to leave a voice message by calling (863) 292-8005 to provide comments via the dedicated City of Winter Haven public comment voicemail. All comments submitted will be included as part of the public record for this virtual meeting and will be considered by the City Commission prior to any action taken. The City will also accommodate any speakers desiring to appear in person, in the John Fuller Auditorium at City Hall subject to all applicable emergency measures in place to prevent the further spread of COVID-19. Speakers who appear in person will be subject to screening for symptoms of COVID-19. Any persons exhibiting any symptoms of COVID-19 will not be permitted to enter the John Fuller Auditorium at City Hall where the public may appear to make comments. All interested parties are required to abide by all State, County, and local emergency orders and are urged to remain at home and practice social distancing. If the proposition is being continued or rescheduled, the opportunity to be heard may

be at such later date, before the City Commission takes action on such proposition.

• When addressing the City Commission, the member of the public must first state his or her name, and what item will be spoken about.

• Anyone wishing to appeal any decision made by the City Commission for any matter considered at this meeting may need a verbatim record of the item. A video of this meeting may be requested from the City Clerk's Office or viewed online at www.mywinterhaven.com.

• Please silence all cell phones and other noise-making devices.

• Any person with a disability requiring assistance, auxiliary aids, and services for this meeting may notify the City Clerk.

• Please note Commissioners have generally been briefed by City staff and the City Attorney on items on the agenda today.

Commissioners, all the notice provisions set forth and the uniform rules of procedures for this Virtual meeting as previously indicated in the City Commission meeting held April 13, 2020, are in place. Thank you.

I would recommend that all votes on matters of business at this meeting be conducted by Roll Call Vote so the Record is clear.

Back to you Mayor.

Vanessa Castillo

From:	JP Powell
Sent:	Monday, May 11, 2020 4:34 PM
To:	Vanessa Castillo
Cc:	John Murphy (fjm@bosdun.com)
Subject:	Fwd: Non consent and accountability: contact tracing, lockdown measures, etc
Follow Up Flag:	Follow up
Flag Status:	Flagged
Categories:	Important

Sent from my iPad

Begin forwarded message:

> **From:** Barbara Hunter <myvoice@oneclickpolitics.com>
> **Date:** May 11, 2020 at 12:01:44 AM EDT
> **To:** JP Powell <jppowell@mywinterhaven.com>
> **Subject: Non consent and accountability: contact tracing, lockdown measures, etc**
> **Reply-To:** Barbara Hunter <samaritan7@aol.com>
>
> Re: Non consent and accountability: contact tracing, lockdown measures, etc
>
> Dear Mr. Powell,
>
> Below are critically important questions, evidence, facts, and my NOTICE OF TERMS to you in your public and private capacities.
>
> Transmission of this notice has been electronically recorded. Thank you for reading this notice, sent to you in good faith, and without ill-intent. Please respond ASAP.
>
> In this current crisis, measures have been undertaken which are harming me against my consent. Further malicious actions are being threatened against me, and against the rule of law itself.
>
> A central example is the TRACE Act (HR 6666), proposing $100 BILLION in 2020 to create an industry of "contact tracers" – a ubiquitous, fascist surveillance network – to enforce testing and apparently to grant the "authority" to remove people from their dwellings. See: bit.ly/bill6666

This action is egregious and, for federal officials, I ask you to immediately stop this bill. For all officials: stop all anti-Constitution legislation, and pass laws preserve all Constitutional rights and the rule of law in this country.

PLAIN STATEMENT OF FACTS

A. I have unalienable rights recognized in the original U.S. Constitution that cannot be superseded by any agenda, nor be removed from me. I understand these laws of the land to be active and currently valid. If this is not the case, please send verification in writing within 72 hours.

B. My unalienable rights are being harmed by agendas implemented by oath-sworn elected officials, corporate executives and/or non-elected officials (collectively "Agents Of Harm"). These include, without limitation:
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ii. A threat of medical procedures or experimentation without my consent.
iii. Threats of punitive detention, violence and or assault for non-compliance.

C. My unalienable rights are NOT conditional – i.e. subject to proving I am not contagious, nor submitting to surveillance, nor anything that would cause me harm – properly called "extortion".

NOTICE OF TERMS

Effective immediately, and until each of the below questions are answered to my satisfaction, LET IT BE KNOWN throughout all jurisdictions and dimensions that:

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C. I DO NOT CONSENT to any offer of forced medical experimentation or testing; nor forced medical procedure (i.e. vaccine, or substance delivered by air, water, or other means without my knowledge and consent); nor exposure to radiation from 4G/5G/wireless deployments; nor being tracked by any technology or biometric device on or adjacent to my body.

D. I HEREBY ACCEPT YOUR OATH OF OFFICE as your sworn statement that binds you to uphold my Constitutional rights, protect me from harm once noticed, and to liability when acting with negligence or without duty of care.

E. I RESERVE ALL OF MY RIGHTS, nunc pro tunc, to pursue remedy for ALL harm AND THREATS OF HARM, which may constitute CRIMINAL ASSAULT, and or tort, caused or contributed by Agents Of Harm. I intend to seek remedy and lawful justice unless and until the stated harmful actions cease and desist.

If you do not agree with my lawful ability to state and realize these claims and terms, please make your case in writing within 72 hours. If I receive no response from you, or if you offer any response that violates the supremacy of the original U.S. Constitution and you do not disprove

my claim that the U.S. Constitution is active and valid, I will deem you to be in agreement and will proceed accordingly.

QUESTIONS AND EVIDENCE

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18. With this evidence of how we are being gravely misled, CAN YOU PLEASE RESPOND WITH VALID, JUSTIFIABLE REASONS WHY I SHOULD SURRENDER ANY OF MY UNALIENABLE CONSTITUTIONAL RIGHTS?

Sincerely,
Barbara Hunter
samaritan7@aol.com
1147 N Lake Otis Dr SE Winter Haven, FL 33880 Constituent

Vanessa Castillo

From: Brad Dantzler
Sent: Monday, May 11, 2020 10:40 AM
To: Barbara Hunter
Cc: Vanessa Castillo
Subject: Re: Non consent and accountability: contact tracing, lockdown measures, etc

Follow Up Flag: Follow up
Flag Status: Completed

Thanks Barbara for taking to participate in local government

Sent from my iPad

> On May 11, 2020, at 12:01 AM, Barbara Hunter <myvoice@oneclickpolitics.com> wrote:
>
> Re: Non consent and accountability: contact tracing, lockdown measures, etc
>
> Dear Hon. Dantzler,
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Sincerely,
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samaritan7@aol.com
1147 N Lake Otis Dr SE Winter Haven, FL 33880 Constituent

Vanessa Castillo

From: JP Powell
Sent: Monday, May 11, 2020 4:49 PM
To: Vanessa Castillo
Cc: John Murphy (fjm@bosdun.com); Mike Herr
Subject: Fwd: Regarding my rights

Follow Up Flag: Follow up
Flag Status: Flagged

Categories: Important

Here is another one to add to the list
JP

Sent from my iPad

Begin forwarded message:

> **From:** Deseree Fernandes <myvoice@oneclickpolitics.com>
> **Date:** May 11, 2020 at 4:47:44 PM EDT
> **To:** JP Powell <jppowell@mywinterhaven.com>
> **Subject: Regarding my rights**
> **Reply-To:** Deseree Fernandes <desereemalone@gmail.com>
>
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>
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desereemalone@gmail.com
313 Lake Ned Rd Winter Haven, FL 33884 Constituent

Vanessa Castillo

From: Brad Dantzler
Sent: Monday, May 11, 2020 6:50 PM
To: Vanessa Castillo
Subject: FW: Regarding my rights

Follow Up Flag: Follow up
Flag Status: Flagged

Categories: Important

Another one

From: Deseree Fernandes [mailto:myvoice@oneclickpolitics.com]
Sent: Monday, May 11, 2020 4:48 PM
To: Brad Dantzler <bdantzler@mywinterhaven.com>
Subject: Regarding my rights

Re: Regarding my rights

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Deseree Fernandes
desereemalone@gmail.com
313 Lake Ned Rd Winter Haven, FL 33884 Constituent

Vanessa Castillo

From: JP Powell
Sent: Tuesday, May 12, 2020 11:45 AM
To: Vanessa Castillo; John Murphy (fjm@bosdun.com)
Subject: Fwd: Regarding my rights

Follow Up Flag: Follow up
Flag Status: Flagged

Categories: Important

Here is another one.
JP

Sent from my iPad

Begin forwarded message:

> **From:** Jonathan T Huff <myvoice@oneclickpolitics.com>
> **Date:** May 12, 2020 at 11:42:50 AM EDT
> **To:** JP Powell <jppowell@mywinterhaven.com>
> **Subject: Regarding my rights**
> **Reply-To:** Jonathan T Huff <jthneo@gmail.com>
>
> Re: Regarding my rights
>
> Dear Mr. Powell,
>
> Below are critically important questions, evidence, facts, and my NOTICE OF TERMS to you in your public and private capacities.
>
> Transmission of this notice has been electronically recorded. Thank you for reading this notice, sent to you in good faith, and without ill-intent. Please respond ASAP.
>
> In this current crisis, measures have been undertaken which are harming me against my consent. Further malicious actions are being threatened against me, and against the rule of law itself.
>
> A central example is the TRACE Act (HR 6666), proposing $100 BILLION in 2020 to create an industry of "contact tracers" – a ubiquitous, fascist surveillance network – to enforce testing and apparently to grant the "authority" to remove people from their dwellings. See: bit.ly/bill6666
>
> This action is egregious and, for federal officials, I ask you to immediately stop this bill. For all officials: stop all anti-Constitution legislation, and pass laws preserve all Constitutional rights and the rule of law in this country.

PLAIN STATEMENT OF FACTS

A. I have unalienable rights recognized in the original U.S. Constitution that cannot be superseded by any agenda, nor be removed from me. I understand these laws of the land to be active and currently valid. If this is not the case, please send verification in writing within 72 hours.

B. My unalienable rights are being harmed by agendas implemented by oath-sworn elected officials, corporate executives and/or non-elected officials (collectively "Agents Of Harm"). These include, without limitation:
i. My free rights to speak, travel, do commerce, work, assemble, and be free of surveillance without warrant.
ii. A threat of medical procedures or experimentation without my consent.
iii. Threats of punitive detention, violence and or assault for non-compliance.

C. My unalienable rights are NOT conditional – i.e. subject to proving I am not contagious, nor submitting to surveillance, nor anything that would cause me harm – properly called "extortion".

NOTICE OF TERMS

Effective immediately, and until each of the below questions are answered to my satisfaction, LET IT BE KNOWN throughout all jurisdictions and dimensions that:

A. I DO NOT CONSENT to being harmed by any imposition of quarantine, or restriction on my right to assemble, work, travel, speak or do commerce.

B. I DO NOT CONSENT to being told to live in fear, nor made to wear a mask, nor being mandated an allowable proximity to others.

C. I DO NOT CONSENT to any offer of forced medical experimentation or testing; nor forced medical procedure (i.e. vaccine, or substance delivered by air, water, or other means without my knowledge and consent); nor exposure to radiation from 4G/5G/wireless deployments; nor being tracked by any technology or biometric device on or adjacent to my body.

D. I HEREBY ACCEPT YOUR OATH OF OFFICE as your sworn statement that binds you to uphold my Constitutional rights, protect me from harm once noticed, and to liability when acting with negligence or without duty of care.

E. I RESERVE ALL OF MY RIGHTS, nunc pro tunc, to pursue remedy for ALL harm AND THREATS OF HARM, which may constitute CRIMINAL ASSAULT, and or tort, caused or contributed by Agents Of Harm. I intend to seek remedy and lawful justice unless and until the stated harmful actions cease and desist.

If you do not agree with my lawful ability to state and realize these claims and terms, please make your case in writing within 72 hours. If I receive no response from you, or if you offer any response that violates the supremacy of the original U.S. Constitution and you do not disprove my claim that the U.S. Constitution is active and valid, I will deem you to be in agreement and will proceed accordingly.

QUESTIONS AND EVIDENCE

1. Why are doctors asked to RECORD ANY CAUSE OF DEATH AS CV-19 EVEN IN THE ABSENSE OF CONFIRMATORY TESTING? bit.ly/2yfAJgc

2. Why are hospitals paid $13,000 for EACH claimed CV-19 patient and $39,000 for EACH ventilator request? bit.ly/2wFxH4i

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6. Why are hospitals empty if CV-19 is a legitimate pandemic? bit.ly/3cn11

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8. Why is 5G being fast-tracked in our cities and schools during lockdown? bit.ly/34Jr9hN

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12. Why did Bill Gates say, "we’re taking genetically-modified organisms and we’re injecting them into a little kid’s arm — just shoot ‘em right in the vein"? bit.ly/3dwO1

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15. Why are YouTube and Google allowed to censor videos from hundreds of CREDIBLE EXPERTS, expressing grave concerns? See what’s been censored: bit.ly/2zsH1 & bit.ly/34DiM79

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17. Why does gov’t and Hollywood co-fabricate stories intended to control our thoughts and behaviors? bit.ly/2RDSBbq

18. With this evidence of how we are being gravely misled, CAN YOU PLEASE RESPOND WITH VALID, JUSTIFIABLE REASONS WHY I SHOULD SURRENDER ANY OF MY UNALIENABLE CONSTITUTIONAL RIGHTS?

Sincerely,
Jonathan T Huff
jthneo@gmail.com
386 San Jose Dr Winter Haven, FL 33884 Constituent

Vanessa Castillo

From: Brad Dantzler
Sent: Tuesday, May 12, 2020 11:45 AM
To: Vanessa Castillo
Subject: Fwd: Regarding my rights

Follow Up Flag: Follow up
Flag Status: Completed

Another one

Sent from my iPhone

Begin forwarded message:

> **From:** Jonathan T Huff <myvoice@oneclickpolitics.com>
> **Date:** May 12, 2020 at 11:42:49 AM EDT
> **To:** Brad Dantzler <bdantzler@mywinterhaven.com>
> **Subject: Regarding my rights**
> **Reply-To:** Jonathan T Huff <jthneo@gmail.com>
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> Re: Regarding my rights
>
> Dear Hon. Dantzler,
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> PLAIN STATEMENT OF FACTS

A. I have unalienable rights recognized in the original U.S. Constitution that cannot be superseded by any agenda, nor be removed from me. I understand these laws of the land to be active and currently valid. If this is not the case, please send verification in writing within 72 hours.

B. My unalienable rights are being harmed by agendas implemented by oath-sworn elected officials, corporate executives and/or non-elected officials (collectively "Agents Of Harm"). These include, without limitation:
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D. I HEREBY ACCEPT YOUR OATH OF OFFICE as your sworn statement that binds you to uphold my Constitutional rights, protect me from harm once noticed, and to liability when acting with negligence or without duty of care.

E. I RESERVE ALL OF MY RIGHTS, nunc pro tunc, to pursue remedy for ALL harm AND THREATS OF HARM, which may constitute CRIMINAL ASSAULT, and or tort, caused or contributed by Agents Of Harm. I intend to seek remedy and lawful justice unless and until the stated harmful actions cease and desist.

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QUESTIONS AND EVIDENCE

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18. With this evidence of how we are being gravely misled, CAN YOU PLEASE RESPOND WITH VALID, JUSTIFIABLE REASONS WHY I SHOULD SURRENDER ANY OF MY UNALIENABLE CONSTITUTIONAL RIGHTS?

Sincerely,
Jonathan T Huff
jthneo@gmail.com
386 San Jose Dr Winter Haven, FL 33884 Constituent

Vanessa Castillo

From: Brad Dantzler
Sent: Monday, May 11, 2020 10:42 AM
To: Vanessa Castillo
Subject: Fwd: PLEASE READ (Notice)

Follow Up Flag: Follow up
Flag Status: Flagged

Categories: Important

Sent from my iPad

Begin forwarded message:

> **From:** Michael Crego <myvoice@oneclickpolitics.com>
> **Date:** May 10, 2020 at 2:24:13 AM EDT
> **To:** Brad Dantzler <bdantzler@mywinterhaven.com>
> **Subject: PLEASE READ (Notice)**
> **Reply-To:** Michael Crego <crego.michael@yahoo.com>
>
> Re: PLEASE READ (Notice)
>
> Dear Hon. Dantzler,
>
> Below are critically important questions, evidence, facts, and my NOTICE OF TERMS to you in your public and private capacities.
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> Transmission of this notice has been electronically recorded. Thank you for reading this notice, sent to you in good faith, and without ill-intent. Please respond ASAP.
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>
> This action is egregious and, for federal officials, I ask you to immediately stop this bill. For all officials: stop all anti-Constitution legislation, and pass laws preserve all Constitutional rights and the rule of law in this country.

PLAIN STATEMENT OF FACTS

In addition to my own consent, as the father and legal guardian of Alexis Crego, I deny consent on her behalf as well.

A. I have unalienable rights recognized in the original U.S. Constitution that cannot be superseded by any agenda, nor be removed from me. I understand these laws of the land to be active and currently valid. If this is not the case, please send verification in writing within 72 hours.

B. My unalienable rights are being harmed by agendas implemented by oath-sworn elected officials, corporate executives and/or non-elected officials (collectively "Agents Of Harm"). These include, without limitation:
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D. I HEREBY ACCEPT YOUR OATH OF OFFICE as your sworn statement that binds you to uphold my Constitutional rights, protect me from harm once noticed, and to liability when acting with negligence or without duty of care.

E. I RESERVE ALL OF MY RIGHTS, nunc pro tunc, to pursue remedy for ALL harm AND THREATS OF HARM, which may constitute CRIMINAL ASSAULT, and or tort, caused or contributed by Agents Of Harm. I intend to seek remedy and lawful justice unless and until the stated harmful actions cease and desist.

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Sincerely,
Michael Crego
crego.michael@yahoo.com
12 St. Kitts Circle Winter Haven, FL 33884 Constituent

Vanessa Castillo

From: JP Powell
Sent: Monday, May 11, 2020 4:33 PM
To: Vanessa Castillo
Subject: Re: Notice regarding the Constitution and my rights

Follow Up Flag: Follow up
Flag Status: Completed

Categories: Important

I received 3 total.

Sent from my iPhone

> On May 11, 2020, at 4:25 PM, Vanessa Castillo <vcastillo@mywinterhaven.com> wrote:
>
> Hi JP,
>
> Brad got these as well so I sent them to John and Hiep to see if they advise anything. I am certain they don't need to be read at the meeting though.
>
> Vanessa
>
> ---
>
> **From:** JP Powell
> **Sent:** Monday, May 11, 2020 8:12 AM
> **To:** Mike Herr <mherr@mywinterhaven.com>; Michael Stavres <mstavres@mywinterhaven.com>; John Murphy (fjm@bosdun.com) <fjm@bosdun.com>
> **Cc:** Vanessa Castillo <vcastillo@mywinterhaven.com>
> **Subject:** Fwd: Notice regarding the Constitution and my rights
>
> Good Morning.
> I received three emails like this. I have not responded to either of them.
> Please advise.
> Thanks
> JP
>
> Sent from my iPad
>
> Begin forwarded message:
>
> **From:** Ronald Jackson <myvoice@oneclickpolitics.com>
> **Date:** May 11, 2020 at 12:52:42 AM EDT

To: JP Powell <jppowell@mywinterhaven.com>
Subject: Notice regarding the Constitution and my rights
Reply-To: Ronald Jackson <destinyunlimited@ronnjackson.com>

Re: Notice regarding the Constitution and my rights

Dear Mr. Powell,

Below are critically important questions, evidence, facts, and my NOTICE OF TERMS to you in your public and private capacities.

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Sincerely,
Ronald Jackson
destinyunlimited@ronnjackson.com
108 Orange Ave Winter Haven, FL 33880 Constituent

Vanessa Castillo

From: Brad Dantzler
Sent: Monday, May 11, 2020 10:40 AM
To: Vanessa Castillo
Subject: Fwd: Notice regarding the Constitution and my rights

Follow Up Flag: Follow up
Flag Status: Completed

Sent from my iPad

Begin forwarded message:

> **From:** Ronald Jackson <myvoice@oneclickpolitics.com>
> **Date:** May 11, 2020 at 12:52:41 AM EDT
> **To:** Brad Dantzler <bdantzler@mywinterhaven.com>
> **Subject: Notice regarding the Constitution and my rights**
> **Reply-To:** Ronald Jackson <destinyunlimited@ronnjackson.com>
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> Re: Notice regarding the Constitution and my rights
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> Transmission of this notice has been electronically recorded. Thank you for reading this notice, sent to you in good faith, and without ill-intent. Please respond ASAP.
>
> In this current crisis, measures have been undertaken which are harming me against my consent. Further malicious actions are being threatened against me, and against the rule of law itself.
>
> A central example is the TRACE Act (HR 6666), proposing $100 BILLION in 2020 to create an industry of "contact tracers" – a ubiquitous, fascist surveillance network – to enforce testing and apparently to grant the "authority" to remove people from their dwellings. See: bit.ly/bill6666
>
> This action is egregious and, for federal officials, I ask you to immediately stop this bill. For all officials: stop all anti-Constitution legislation, and pass laws preserve all Constitutional rights and the rule of law in this country.
>
> PLAIN STATEMENT OF FACTS

A. I have unalienable rights recognized in the original U.S. Constitution that cannot be superseded by any agenda, nor be removed from me. I understand these laws of the land to be active and currently valid. If this is not the case, please send verification in writing within 72 hours.

B. My unalienable rights are being harmed by agendas implemented by oath-sworn elected officials, corporate executives and/or non-elected officials (collectively "Agents Of Harm"). These include, without limitation:
i. My free rights to speak, travel, do commerce, work, assemble, and be free of surveillance without warrant.
ii. A threat of medical procedures or experimentation without my consent.
iii. Threats of punitive detention, violence and or assault for non-compliance.

C. My unalienable rights are NOT conditional – i.e. subject to proving I am not contagious, nor submitting to surveillance, nor anything that would cause me harm – properly called "extortion".

NOTICE OF TERMS

Effective immediately, and until each of the below questions are answered to my satisfaction, LET IT BE KNOWN throughout all jurisdictions and dimensions that:

A. I DO NOT CONSENT to being harmed by any imposition of quarantine, or restriction on my right to assemble, work, travel, speak or do commerce.

B. I DO NOT CONSENT to being told to live in fear, nor made to wear a mask, nor being mandated an allowable proximity to others.

C. I DO NOT CONSENT to any offer of forced medical experimentation or testing; nor forced medical procedure (i.e. vaccine, or substance delivered by air, water, or other means without my knowledge and consent); nor exposure to radiation from 4G/5G/wireless deployments; nor being tracked by any technology or biometric device on or adjacent to my body.

D. I HEREBY ACCEPT YOUR OATH OF OFFICE as your sworn statement that binds you to uphold my Constitutional rights, protect me from harm once noticed, and to liability when acting with negligence or without duty of care.

E. I RESERVE ALL OF MY RIGHTS, nunc pro tunc, to pursue remedy for ALL harm AND THREATS OF HARM, which may constitute CRIMINAL ASSAULT, and or tort, caused or contributed by Agents Of Harm. I intend to seek remedy and lawful justice unless and until the stated harmful actions cease and desist.

If you do not agree with my lawful ability to state and realize these claims and terms, please make your case in writing within 72 hours. If I receive no response from you, or if you offer any response that violates the supremacy of the original U.S. Constitution and you do not disprove my claim that the U.S. Constitution is active and valid, I will deem you to be in agreement and will proceed accordingly.

QUESTIONS AND EVIDENCE

1. Why are doctors asked to RECORD ANY CAUSE OF DEATH AS CV-19 EVEN IN THE ABSENSE OF CONFIRMATORY TESTING? bit.ly/2yfAJgc

2. Why are hospitals paid $13,000 for EACH claimed CV-19 patient and $39,000 for EACH ventilator request? bit.ly/2wFxH4i

3. Why are testing methods being used which DO NOT confirm CV-19, and which the test inventor said should NOT be used to identify a specific disease? bit.ly/2LfTdAw

4. Why are goats and even fruit apparently testing “positive” for CV-19? bit.ly/35Skx1

5. Why is the media suppressing a study showing CV-19 may be up to 50-85x LESS fatal than was thought? bit.ly/3cxTyd5

6. Why are hospitals empty if CV-19 is a legitimate pandemic? bit.ly/3cn11

7. Why do you not tell us social distancing costs us $2 trillion dollars, contributes to depression and suicide, and will CAUSE the “second wave”? bit.ly/3ezOdno

8. Why is 5G being fast-tracked in our cities and schools during lockdown? bit.ly/34Jr9hN

9. Why are the economy, jobs, and freedoms being destroyed, allegedly to save people, when alcohol, cigarettes and junk food kill 21 MILLION people/year AND ARE STILL ALLOWED? bit.ly/3dt31

10. Why is Bill Gates, who is neither an elected official, nor a medical professional, saying vaccines are the “final solution” when vaccines can reduce immunity, increase disease, and harm or kill us? bit.ly/3clw1fG

11. Why did Bill Gates say, "eventually, we will have some digital certificates to show who has recovered or been tested recently or when we have a vaccine who has received it"? bit.ly/3fBzw

12. Why did Bill Gates say, "we’re taking genetically-modified organisms and we’re injecting them into a little kid’s arm — just shoot ‘em right in the vein"? bit.ly/3dwO1

13. Why does Microsoft own a patent (#060606, Mar 2020) for a cryptocurrency system using microchipped humans? bit.ly/3fyQ71

14. Why are doctors CENSORED for reporting that their CV-19 patients recovered from vitamin C? bit.ly/2xHpGfD

15. Why are YouTube and Google allowed to censor videos from hundreds of CREDIBLE EXPERTS, expressing grave concerns? See what’s been censored: bit.ly/2zsH1 & bit.ly/34DiM79

16. Why has mask-wearing been forced when the Surgeon General, the WHO and even Dr. Fauci say to not wear them? bit.ly/3ckVt & bit.ly/3dw81

17. Why do gov’t and Hollywood co-fabricate stories intended control our thoughts and behaviors? bit.ly/2RDSBbq

18. With this evidence of how we are being gravely misled, CAN YOU PLEASE RESPOND WITH VALID, JUSTIFIABLE REASONS WHY I SHOULD SURRENDER ANY OF MY UNALIENABLE CONSTITUTIONAL RIGHTS?

Sincerely,
Ronald Jackson
destinyunlimited@ronnjackson.com
108 Orange Ave Winter Haven, FL 33880 Constituent

Central Florida Health Care
Health Care With a Heart

COVID-19 Testing at Lake Maude Park

1790 7th St. NE, Winter Haven, FL 33881

CFHC will be providing walk up and drive thru COVID-19 screening and testing from 9 AM – 12 PM, at no charge, for those who qualify*.

Fri, May 15
9 a.m. - 12 p.m.

1790 7th St NE
Winter Haven
33881

FREE TESTING!*

While testing supplies last

Call 866.234.8534 for more information about any of our testing locations.

*Based on CDC criteria.

CITY OF WINTER HAVEN FACT SHEET
CITY COMMISSION MEETING
May 26, 2020

DATE: May 15, 2020

TO: Honorable Mayor and City Commissioners

VIA: Mike Herr, City Manager

FROM: Cal Bowen, Financial Services Department Director

SUBJECT: External Auditor Proposal

BACKGROUND:

The contract with the City's external auditors, CliftonLarsonAllen LLP (CLA) expired with the conclusion of the audit for Fiscal Year 2019. CLA has presented a proposal for a three year contract renewal which includes an increase in fee which averages 2% per year over the three year period. CLA has served as the City's external auditor since 1996. The name has changed several times as the firm has merged with other firms but, the office serving the City has always been located in Security Square in downtown Winter Haven. Staff has found CLA to be highly competent experts in their field and on top of all the latest GASB updates as well as technological advances.

The current auditing firm was selected in 1996 in compliance with Florida State Statute 218.391, Auditor Selection Procedures. Paragraph (8) of this statute sections states, "written contracts entered into pursuant to subsection (7) may be renewed. Such renewals may be done without the use of the auditor selection procedures provided in the section. Renewal of a contract shall be in writing."

If it is determined a Request for Proposal (RFP) be issued rather than agree to the contract renewal, an audit committee is required according to State Statute 218.391. Price may or may not be criteria in the RFP but the highest ranked firm must be selected by the City Commission or the public record must be documented as to the reason the highest ranked firm was not selected.

FINANCIAL IMPACT:

CLA's fee in FY 2019 was $88,200. The three year proposed audit fee is $93,600 annually for FYs 2020-2022.

RECOMMENDATION:

Staff recommends the City Commission approve a renewal of CliftonLarsonAllen LLP's as the City's external auditor and authorize them to provide external auditing services for the three year period ending September 30, 2022 in accordance with CliftonLarsonAllen LLP's written proposal/engagement letter and authorize the City Manager to execute the engagement letter and take any and all necessary actions related thereto.

ATTACHMENTS:

CliftonLarsonAllen LLP Proposal
CliftonLarsonAllen Engagement Letter

Create Opportunities



April 29, 2020

Proposal to provide professional auditing services to:

City of Winter Haven, Florida

Prepared by:
Julie S. Fowler, CPA, Signing Director
julie.fowler@CLAconnect.com
direct 863-202-8116 | mobile 863-414-0154

CLAconnect.com

WEALTH ADVISORY
OUTSOURCING
AUDIT, TAX, AND CONSULTING

CLA (CliftonLarsonAllen LLP)
141 Avenue C SW, Suite 160
Winter Haven, FL 33880
863-294-4131 | fax 863-294-3927
CLAconnect.com

April 29, 2020

Calvin Bowen, Financial Services Director
City of Winter Haven
551 3rd Street NW
Winter Haven, FL 33881

Dear Cal:

Thank you for inviting us to propose our services to you. We gladly welcome the opportunity to continue our relationship helping the City of Winter Haven (the City) meet its need for professional services. The enclosed proposal responds to your request for financial auditing services for the fiscal years ending September 30, 2020, 2021 and 2022.

We are confident that our extensive experience serving similar governmental entities, bolstered by our client-oriented philosophy and depth of resources, makes CLA qualified to fulfill the scope of your engagement. The following differentiators are offered for the City's consideration:

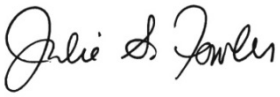
- ***Industry-specialized insight and resources.*** As one of the nation's leading professional services firms, and one of the largest firms who specialize in the public sector, CLA has the experience and resources to assist the City with their audit needs. In addition to your experienced local engagement team, the City will have access to one of the country's largest and most knowledgeable pools of public sector resources.
- ***OMB Uniform Guidance (UG) experience.*** CLA performs single audits for hundreds of organizations annually, ***ranking top in the nation for the number of single audits performed by any CPA firm***. The single audit requires a specific set of skills in order to properly perform the procedures. As such, we have developed a group of professionals who specialize in providing single audit services.
- ***Strong methodology and responsive timeline.*** In forming our overall audit approach, we have carefully reviewed and considered our past experience performing similar work for the City and other municipalities. In addition to our local government clients, we currently serve more than 3,450 governmental organizations nationally. Our staff understands your complexities not just from a compliance standpoint, but also from an operational point of view. We have developed a work plan that takes into consideration your unique needs. The work plan also minimizes the disruption of your staff and operations, and provides a blueprint for timely delivery of your required reports.
- ***Communication and proactive leadership.*** The City will continue to benefit from a high level of hands-on service from our team's senior professionals. We can provide this level of service because, unlike other national firms, our principal-to-staff ratio is similar to smaller firms – allowing our senior level professionals to be involved and immediately available throughout the entire engagement process. Our approach helps members of the engagement team will stay abreast of key issues at the City, and take an active role in addressing them.
- ***A focus on providing consistent, dependable service.*** CLA is organized into industry teams, affording our clients with specialized industry-specific knowledge supplemented by valuable local service and insight. Therefore, the City will enjoy the service of members of our state and local government services team who understand the issues and environment critical to governmental entities.

A member of Nexia International

We are confident that our technical approach, insight, and resources will result in unmatched client service for the City. We understand the work, we are committed to meeting your deadlines, and we would like the opportunity to continue to serve as your auditors.

Sincerely,

CliftonLarsonAllen LLP



Julie S. Fowler, CPA
Signing Director
863-202-8116
julie.fowler@claconnect.com

A member of Nexia International

Why CLA?

Why should the City of Winter Haven choose CLA?

With CLA by your side, you can find everything you need in one firm. We know your industry, and we know you.

We have strong leadership and talent, commitment, and enthusiasm to provide our governmental clients excellent service in a cost-effective manner. We commit to providing you a high level of personalized, responsive service. Communication is as important to us as it is to you.

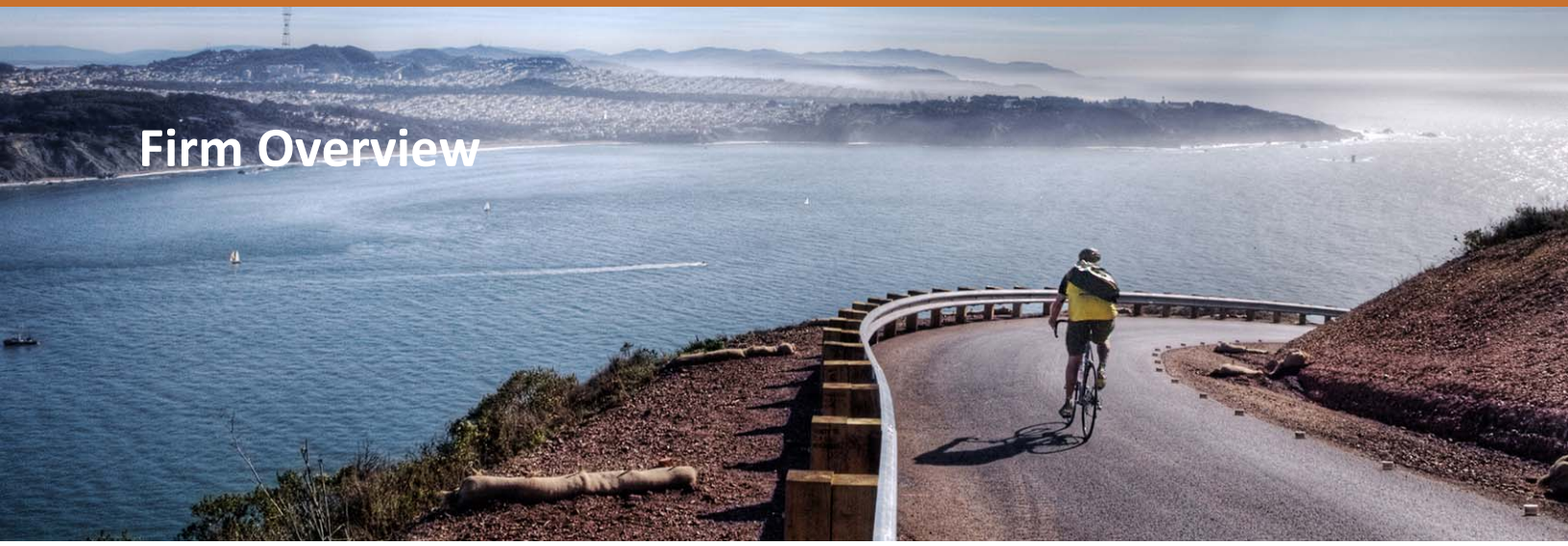


Create opportunities

We understand your most important needs are:

- ***A proposed team of professionals carefully-selected for compatibility with the City's needs and circumstances***. Your service team understands the strategic, operational, and regulatory issues impacting your organization. These professionals dedicate a substantial percentage of their time assisting the City with financial, regulatory, and information security matters.
- ***Diversity and inclusion*****.** We are dedicated to building a diverse and inclusive culture that thrives on different beliefs and perspectives. Our diversity and inclusion council identifies strategies that foster and support the many dimensions of diversity within the firm. When we embrace an inclusive culture, we can truly know and help each other and our clients — that's how we create opportunities together.
- ***Efficiency*****.** Our goal is to provide exceptional client service at the lowest possible cost. A well-planned and well-executed engagement by an experienced service team will minimize disruption to your staff and enable timely completion of all deliverables.
- ***We are local!*** All of the personnel assigned to your engagement team are located in central Florida, so we are available to meet with you at your request without additional constraints for travel and additional costs.
- ***Experience and continuity***. Each engagement team member has in-depth experience in local government accounting, auditing, or compliance matters. We will commit the necessary resources to provide quality client service and timely report delivery. We have an extensive local and national government practice from which to draw resources.
- ***We know you!*** We know and understand the City. By providing services to you in the past, we have established an understanding of your organization. The work we've performed provides your project with momentum even before we begin the engagement. We don't have to learn about your core operations, we know them well.

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Firm Overview

Create opportunities

CLA exists to create opportunities for our clients, our people, and our communities through industry-focused wealth advisory, outsourcing, audit, tax, and consulting services. Our broad professional services allow us to serve clients more completely — from startup to succession and beyond.

Our professionals are immersed in the industries they serve and have specialized knowledge of their operating and regulatory environments. With more than 6,200 people, more than 120 U.S. locations, and a global affiliation, we bring a wide array of approaches to help clients in all markets, foreign and domestic.



With CLA by your side, you can find everything you need in one firm.

©2020 CliftonLarsonAllen LLP

Engagement Team Experience

An experienced engagement team has been aligned to provide the most value to your organization. The team members have performed numerous engagements of this nature and will commit the resources necessary to provide top quality service throughout the engagement. Following are our proposed management team members:

The most important resource any business has is people — the right people.

Engagement Team Member	Role	Years Experience
Julie Fowler, CPA	Signing Director	23
Jay Gray, CPA	Relationship Principal	30+
Sarah Timmons, CPA	Manager	8
James Barton, CISA, CCSFP	Information Technology Director	19

Roles and responsibilities

Signing Director – Julie Fowler will have overall engagement responsibility including planning the engagement, developing the audit approach, supervising staff, and maintaining client contact throughout the engagement and throughout the year. Julie is responsible for total client satisfaction through the deployment of all required resources and continuous communication with management and the engagement team.

Relationship Principal – Jay Gray will serve as the local resource for the audit team as well as City personnel. He will assist the signing director with planning the engagement, developing the audit approach and supervising the staff from a local perspective.

Engagement Manager – Sarah Timmons will act as the lead manager on the engagement. In this role, Sarah will assist the signing director with planning the engagement and performing complex audit areas. She will perform a technical review of all work performed and is responsible for the review of comprehensive annual financial report and all related reports.

Information Systems Director – Jim Barton will assist the audit team in documenting and evaluating general computer controls and IT application controls.

Additional Staff - We will assign additional staff to your engagement based on your needs and their experience providing services to state and local governments. Ideally, the staff assigned to your team will be from our Winter Haven, Lakeland, and Sebring offices with state and local government as their industry focus at CLA.

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Professional Fees

Our fees are based on the timely delivery of services provided, the experience of personnel assigned to the engagement, and our commitment to meeting your deadlines.

CLA understands the importance of providing our clients with value-added strategies. We propose to provide routine, proactive quarterly meetings — as part of our fee — that will allow us to review and discuss with you the impact of new accounting issues, as well as any other business issues you are facing and how they should be handled. This level and frequency of interaction will no doubt enable CLA to help you tackle challenges as they come up, and take full advantage of every opportunity that presents itself.

Professional Services	Year 1	Year 2	Year 3
Annual financial statement audit	$73,400	$73,400	$73,400
CAFR preparation	$14,800	$14,800	$14,800
Annual Financial Report preparation	$1,000	$1,000	$1,000
Technology and client support fee (5%)	$4,460	$4,460	$4,460
Total	**$93,660**	**$93,660**	**$93,660**

We have found over the years that our clients don't like fee surprises. Neither do we. We commit to you, as we do all of our clients, that:

- We will be available for brief routine questions at no additional charge, a welcome investment in an on-going relationship.
- Like most firms, we are investing heavily in technology to enhance the client experience, protect our data environment, and deliver quality services. We believe our clients deserve clarity around our Technology and Client Support Fee, and we will continue to be transparent with our fee structure.
- Any additional charges not discussed in this proposal will be mutually agreed upon up front.
- We will always be candid and fair in our fee discussions, and we will avoid surprises.

Billing for phone calls and questions

It is not our policy or practice to bill our clients every time we receive a phone call. In the course of providing our services to you, we will regularly consult with you regarding accounting, financial reporting, and significant business issues. If a specific project is complex or requires significant time or resources, we will discuss the scope of the project and its fee with you first to make sure there are no surprises. While it is difficult to establish an exact policy for billing in these situations, we commit to discussing the request with you in advance of performing our services if we believe the time requirement to provide you the desired assistance is other than routine. We will discuss the scope of the project and our estimate to complete it prior to commencing work.

Our last word on fees — we are committed to serving you. Therefore, if fees are a deciding factor in your selection of an accounting firm, we would appreciate the opportunity to discuss our audit plan.

At CLA, it's more than just getting the job done.

©2020 CliftonLarsonAllen LLP

CliftonLarsonAllen LLP
141 Avenue C SW, Suite 160
Winter Haven, FL 33880
863-294-4131 | fax 863-294-3927
CLAconnect.com

May 13, 2020

Honorable Mayor and City Commissioners
City of Winter Haven, Florida

Dear Mayor and Commissioners:

This letter will confirm our understanding of the arrangements concerning the audits of the financial statements of the of the City of Winter Haven, Florida for the fiscal years ending September 30, 2020, 2021, and 2022.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS); the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General (State of Florida) for Local Governmental Entity Audits (Chapter 10.550). Prior to the beginning of each annual audit, an engagement letter will be executed to document the requirements of auditing standards generally accepted in the United States of America and *Government Auditing Standards*. Our audit will include tests of your accounting records, a determination of major program(s) and state project(s) in accordance with the Uniform Guidance and Chapter 10.550, and other procedures we consider necessary to enable us to express opinions and render the required reports. Our engagement is subject to the inherent risk that errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the City, may not be detected. However, we will inform you of any such matters that come to our attention.

We and the City agree to comply with the requirements of the City of Winter Haven's Request for Proposal RFP-96-22 which is incorporated herein by reference.

At the conclusion of the audit, we will submit our opinion on your financial statements. We will also submit the following reports:

- Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*;

- Independent Auditors' Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.550, Rules of the Auditor General of the State of Florida;

- Management letter, including all elements required by Chapter 10.550, Rules of the Auditor General of the State of Florida.

A member of Nexia International

- Independent Accountants' Report on our examination procedures, as required by Florida Statutes and Chapter 10.550, Rules of the Auditor General of the State of Florida.

Our fees are based upon the estimated time spent and the level of personnel assigned to complete the audit procedures. We will also draft the comprehensive annual financial report (CAFR). The City will provide the covers to the report at its expense. Our fees will be as follows:

Professional Services	Year 1	Year 2	Year 3
Annual financial statement audit	$73,400	$73,400	$73,400
CAFR preparation	$14,800	$14,800	$14,800
Annual Financial Report preparation	$1,000	$1,000	$1,000
Technology and client support fee (5%)	$4,460	$4,460	$4,460
Total	**$93,660**	**$93,660**	**$93,660**

We will bill you monthly as work progresses. Payment is due upon receipt.

In the event of new accounting or auditing pronouncements, additional requirements of the Auditor General of the State of Florida, new Single Audit requirements, additional regulatory requirements, additional new funds, or other circumstances arise making it necessary for us to perform additional work, we will notify the Financial Services Director of such circumstances in writing. If additional compensation is necessary due to such circumstances, the parties will negotiate an amendment to this agreement setting forth a fee based on number of hours for such work at the rates provided below:

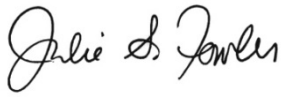
Staff Level	Hourly Rate
Principals and Signing Directors	$250
Specialists	$225
Managers and Directors	$190
Senior Associate	$140
Associates	$115
Administrative Support	$75

At the end of the three-year period covered by this letter, the engagement may be extended for an additional three-year period by mutual agreement between the City and CLA. Fees for the additional three-year period will be negotiated at the time the engagement is extended.

We would like to thank you for this opportunity to be of service to you. If this letter correctly expresses your understanding, please sign the duplicate copy in the space provided and return the letter to us.

Sincerely,

CliftonLarsonAllen LLP



Julie S. Fowler, CPA
Signing Director
863-202-8116
Julie.Fowler@CLAconnect.com

Response:

This letter correctly sets forth the understanding of the City of Winter Haven.

_____ _____

Mayor Date

CITY OF WINTER HAVEN FACT SHEET
CITY COMMISSION MEETING
May 26, 2020

DATE: May 12, 2020

TO: Honorable Mayor and City Commissioners

VIA: Mike Herr, City Manager
T. Michael Stavres, Assistant City Manager

FROM: Gary M. Hubbard, Utility Services Department Director
Mark W. Bombard, Capital Improvements Administrator

SUBJECT: Award of 2020 Task Orders 1.0-7.0 for Reclaimed Water, Force Main, Fiber Interconnect, Construction Engineering and Inspection (CEI) Services, to Jones Edmunds and Associates, (Winter Haven, FL).

BACKGROUND:

On August 17, 2018, Jones Edmunds and Associates, (Winter Haven, FL), was selected by the City to provide professional services, and entered into a Professional Consulting Agreement under RFQ-18-36. In the Scope of Services, Jones Edmunds and Associates, provided design and permitting services for approximately 23,000 linear feet (LF), of reclaimed water (RCW) interconnect pipeline from Wastewater Treatment Plant #3, to the existing RCW system at the Chain O'Lakes Complex. This scope also included the design and permitting of approximately 23,000 linear feet of Force Main (FM) and Fiber Optic conduit along the same route. In addition, under Task Order #17, Jones Edmunds and Associates, provided design and permitting services for the design and permitting services for the installation of 6,500 LF of 16 inch water main (WM) from the south side of Wastewater Treatment Plant #3 to the southeast corner of Eloise Loop Road. This project is scheduled to go to bid in September 2020. RFQ 18-36 provides for Bidding and construction-phase services under a separate task order. The CEI services will provide oversite of the project to include:

- Easement acquisition
- Project funding and project management
- Bid phase services
- Construction administration
- Submittal review and RFI response
- Construction observation and inspection
- Contract closeout
- Florida Department of Environmental Protection, State Revolving Fund (FDEP, SRF) compliance monitoring.

FINANCIAL IMPACT:

The Reclaimed Water, Force Main and Fiber Interconnect construction engineering and inspection services cost is $893,050. It is a planned expenditure, budgeted under 402-08-305-6301 over a two year construction timeline. The FDEP, SRF loan will include the actual construction cost and the CEI services. The engineer's estimate of construction is $22,500,000. The CEI scope of services represents 4.0% of the construction costs.

RECOMMENDATION:

Staff recommends the City Commission approve the award of Task Orders 1.0-7.0 to Jones Edmunds and Associates, and authorize the City Manager or his designee, to take any and all actions necessary thereto.

ATTACHMENT:

Professional Engineering Consulting Services Agreement
Jones Edmunds and Associates - Scope of Services, 2020 Task Orders 1.0-7.0 (Exhibit A), Reclaimed Water Pipeline and Master Force Main.

PROFESSIONAL CONSULTING AGREEMENT FOR RECLAIMED WATER PIPELINE AND MASTER FORCE MAIN DESIGN AND PERMITTING BETWEEN THE CITY OF WINTER HAVEN, FLORIDA AND CONSULTANT

THIS PROFESSIONAL CONSULTING AGREEMENT (hereafter the "Agreement") is made and entered into on this 17th day of August, 2018 (hereafter the "Effective Date"), by and between The City of Winter Haven, Florida, a Florida municipal corporation ("hereafter the "CITY"), and Jones, Edmunds & Associates, Inc., a Florida corporation (hereafter the "CONSULTANT").

RECITALS:

WHEREAS, the CITY as required by Florida law advertised a Request for Qualifications RFQ-18-36 for the provision of consulting services for reclaimed water pipeline and master force main design and permitting; and

WHEREAS, the CITY selected the CONSULTANT in strict accordance with Chapter 287.055, Florida Statutes, also known as the "Consultant's Competitive Negotiations Act" and found the CONSULTANT to possess the qualifications necessary to satisfactorily perform the work herein contemplated; and

WHEREAS, the CITY desires to retain the CONSULTANT to furnish certain consulting services for reclaimed water pipeline and master force main design and permitting; and

WHEREAS, the CONSULTANT, having examined the scope of the consulting services for reclaimed water pipeline and master force main design and permitting required for the services to be performed under this Agreement and having expressed its desire and willingness to provide such services, and having presented its qualifications to the CITY in support of its expressed desires; and

WHEREAS, as a result of the aforementioned mutual understanding, the CITY desires to enter into this Agreement with the CONSULTANT; and

WHEREAS, the CONSULTANT has agreed to provide consulting services for reclaimed water pipeline and master force main design and permitting to the CITY upon the terms and conditions hereinafter set forth;

WHEREAS, it is intended that funds, if available, will be provided in the CITY's budgets as needed to pay the costs of the consulting services for reclaimed water pipeline and master force main design and permitting; and

WHEREAS, it is in the best interests and will promote the health, safety and welfare of all citizens and residents of the CITY and Polk County, Florida, for the CITY and

CONSULTANT to enter into this Agreement for consulting services for reclaimed water pipeline and master force main design and permitting.

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein contained, and subject to availability of funding, the CITY agrees to retain the CONSULTANT and the CONSULTANT agrees to perform agreed-upon consulting work as described herein, and upon the following terms and conditions:

ARTICLE I. INCORPORATION OF RECITALS

The foregoing recitals are incorporated herein by the parties as true and correct statements which form the factual basis for entry into this Agreement between the CITY and CONSULTANT.

ARTICLE II. DESCRIPTION OF PROJECT AND TERM OF AGREEMENT

It being the intent of this Agreement to provide a general basis for performing consulting services for reclaimed water pipeline and master force main design and permitting. This Agreement shall continue in full force and effect until services have been completed in accordance with the Schedule in the Scope of Services attached hereto as Exhibit A.

ARTICLE III. BASIC SERVICES OF THE CONSULTANT

This Agreement provides the general terms, obligations and conditions which shall control all work identified and/or described in this Agreement and the Scope of Services attached hereto as Exhibit A (hereinafter referred to as the "Services"). The CONSULTANT shall perform any and all services in a timely, efficient, and cost-effective manner and in accordance with the generally accepted standards of professional consultants. Unless modified in writing by both parties, the services to be performed by the CONSULTANT shall not be construed to exceed those services specifically described in this Agreement.

ARTICLE IV. RESPONSIBILITIES OF CITY

In addition to payment for the Services performed under this Agreement, CITY shall:

Item 1.

Assist and cooperate with CONSULTANT to a reasonable extent and provide readily available information to facilitate CONSULTANT's performance under this Agreement.

Item 2.

Designate in writing a person to act as the CITY's representative with respect to the work to be performed under this Agreement (hereafter the "CITY Representative"). The CONSULTANT may rely upon the fact that the CITY's Representative has complete authority to transmit instructions, receive information, interpret and define CITY's policies and decisions with respect to materials, equipment elements and systems pertinent to the work covered by this Agreement.

The CITY Representative shall also (1) communicate the CITY's policies and decisions to the CONSULTANT regarding the Services; (2) determine whether the CONSULTANT is fulfilling its duties, responsibilities, and obligations hereunder, and (3) determine the merits of any allegation by the CONSULTANT respecting the CITY's nonperformance of any obligations under this Agreement. All determinations made by the CITY Representative, as outlined above, shall be final and binding upon the CONSULTANT in regard to further administrative review, but shall not be binding upon the CONSULTANT or CITY in regard to appeals to a court of competent jurisdiction.

Item 3.

Furnish CONSULTANT with reasonably available technical and other data in CITY's possession including, but not limited to, data, maps, surveys, drawings, soils or geotechnical and other types of reports, and any other information required by, or useful to, CONSULTANT as may be identified by CONSULTANT to CITY in performance of its Services under this Agreement. CONSULTANT shall take care to review information supplied for accuracy, but be reasonably entitled to rely upon the information supplied by CITY unless otherwise noted by the CITY when it transmits such information to CONSULTANT.

Item 4.

Notify CONSULTANT of any known or potential health or safety hazards existing at or near project or work sites.

Item 5.

Provide access to and/or obtain permission for CONSULTANT to enter upon all CITY properties, and provide assistance with access to properties not owned by the CITY as required to perform and complete the Services.

ARTICLE V. AMERICANS WITH DISABILITIES ACT

Any other provision of this Agreement to the contrary notwithstanding, unless otherwise specified in this Agreement, the CITY shall have sole responsibility as between CITY and CONSULTANT for compliance with the Americans With Disabilities Act ("ADA") 42 U.S.C. 12101 et seq. and any state and/or federal regulations as related thereto.

ARTICLE VI. COMPENSATION

For the Services described herein, CITY agrees to pay, and CONSULTANT agrees to accept the total compensation outlined with the Total Cost for Services in the Scope of Services attached hereto as Exhibit A. CONSULTANT may re-allocate compensation between tasks, provided total compensation is not exceeded with written approval (e-mail is sufficient) of CITY Representative. Compensation shall be billed monthly in summary form. The CITY shall only be obligated to pay for those Services that the CONSULTANT can demonstrate are reasonable, provable, and within the Scope of Services of this Agreement.

ARTICLE VII. DIRECT AND REIMBURSABLE EXPENSES

The CITY shall reimburse the CONSULTANT for certain direct out-of-pocket expenses as outlined in the attached Fee Estimate. Such direct charges shall be submitted to the CITY on a timely basis at actual cost, verified by appropriate written bills, invoices, statements, etc.

Item 1. Travel and Subsistence

The actual cost of travel and subsistence expense(s) incurred while performing authorized CITY business. Travel performed in the CONSULTANT's vehicle shall be at the calculation rate authorized by the CITY for its employees and pursuant to CITY ordinance(s) and/or Florida Law. Air travel, if required, shall be reimbursed at the economy class fare.

Item 2. Printing and Reproduction

The reasonable costs of reproduction of reports, plans, and specifications except as otherwise provided in this Agreement, plus the hourly cost of the CONSULTANT's staff incurred for administration.

Item 3. Services of Others

For Services of others when included in the Scope of Services, the actual cost of such Services plus the hourly cost of the CONSULTANT's staff incurred for administration.

Item 4. Miscellaneous

Such other miscellaneous direct charges as may be approved by the CITY Manager or CITY's Representative, plus the hourly cost of the CONSULTANT's staff incurred for administration.

ARTICLE VIII. PAYMENTS

Item 1. Payment for Authorized Services

Payment for authorized Services rendered, including direct and reimbursable costs, shall be payable in approximate proportion to the degree and/or percentage of completion of the work as estimated by the CONSULTANT, subject to approval of the CITY'S Representative. Payment shall be made within forty-five (45) calendar days of receipt of invoice as provided by Section 218.74, Florida Statutes.

Item 2. Payment Withheld

When the CITY has reasonable ground for belief, or information to believe that: (1) the CONSULTANT will be unable to perform the Services set forth under this Agreement a; or (2) a meritorious claim exists against the CONSULTANT or the CITY arising out of the CONSULTANT's negligence or the CONSULTANT's breach of any provision of this Agreement; then the CITY may withhold payment otherwise due and payable to the

CONSULTANT; provided, however, that the CITY shall not unreasonably withhold other payment(s) that may not otherwise be in dispute. Any payment so withheld may be retained by the CITY for such period as it deems advisable, in its sole and absolute discretion, to protect the CITY against any loss or deprivation that the CITY may incur pursuant to this Subsection or as may be determined by a court of competent jurisdiction. This provision is intended solely for the benefit of the CITY and no person shall have any right against the CITY and/or its employees and officials by reason of the CITY's withholding of payment(s). Interest [one percent (1%) simple interest, per month] shall only be payable by the CITY on any amounts withheld under this provision if the CITY has acted without justification. This provision is not intended to limit or in any way prejudice any other right the CITY may have in this regard or any right or defense that the CONSULTANT might choose to exercise against the CITY.

Item 3. Termination

Upon the termination of this Agreement, the CONSULTANT shall prepare a final and complete payment statement for all Services and reimbursable expenses incurred since the posting of the last payment statement and through the date of termination. The final payment statement shall be subject to all of the provisions described in Article XXVII of this Agreement.

Item 4. Final Payment

The acceptance by the CONSULTANT, its successors, or assigns, of any final payment due upon the termination of this Agreement, shall constitute a full and complete release of the CITY from any and all claims or demands regarding further compensation for authorized services rendered prior to such final payment that the CONSULTANT, its successors, or assigns have or may have against the CITY under the provisions of this Agreement, unless otherwise previously and properly filed pursuant to the provisions of this Agreement in a court of competent jurisdiction and/or as may be determined by the CITY. This Subsection does not affect any other portion of this Agreement that extends obligations of the parties beyond final payment.

Under present Florida Law, the CITY is exempt from sales taxes imposed upon professional services when the CITY purchases such services directly. The CONSULTANT agrees to pay actual taxes (exclusive of multiplier) imposed and/or assessed as a result of the provision of any Services provided under this Agreement. The CITY and the CONSULTANT agree that this Subsection may be modified by a duly executed amendment in the event of future changes to Florida Law that affect the parties, terms, or conditions of this Agreement.

ARTICLE IX. SCHEDULE OF WORK

The CITY shall have the sole rights to determine on which unit(s) or section(s) of the services to be performed under this Agreement that the CONSULTANT shall proceed and in what order. Authorization by the CITY, through the CITY Manager, his designee or CITY Representative, in writing, shall cover in detail the scope, timing and intent of the proposed consulting services.

ARTICLE X. RESPONSIBILITY OF CONSULTANT

Item 1. Standard of Care - Professional Services

Subject to the limitations prescribed and/or identified in the agreed scope of work as related to the degree of care, amount of time and expenses to be incurred, and subject to any other limitations contained in this Agreement, CONSULTANT shall perform its Services in accordance with generally accepted standards and practices customarily utilized by competent engineering consulting firms in effect at the time CONSULTANT'S Services are rendered.

Item 2. Reliance upon Information Provided by Others

If CONSULTANT's performance of any Services hereunder requires CONSULTANT to rely on information provided by other parties (excepting CONSULTANT's subcontractors), CONSULTANT shall not be required to independently verify the validity, completeness, or accuracy of such information unless otherwise expressly engaged to do so in writing by CITY. The CONSULTANT shall be responsible for advising the CITY when the validity, completeness or accuracy of information is of concern.

ARTICLE XI. AUDIT RIGHTS

The CITY reserves the right to audit the records of the CONSULTANT related to compensation issues for a period of one (1) year after final payment is made to the CONSULTANT. Failure of the CONSULTANT to maintain sufficient auditable records shall authorize the CITY to determine, at its sole and conclusive discretion, the time and cost expended from information maintained by the CONSULTANT relevant to the services performed under this Agreement. The CONSULTANT's staff will be compensated on an hourly rate basis for assisting the CITY in its audit process and the CITY shall pay for the reasonable cost of reproducing such records in accordance with the provisions of Article VII, Item 2 of this Agreement.

ARTICLE XII. ASSIGNMENT

The CONSULTANT shall not sublet, assign, or transfer this Agreement or any interest under this Agreement without the written consent of the CITY.

ARTICLE XIII. CONSULTANT'S WORK PRODUCT

Item 1. Scope

CONSULTANT's work product, which is prepared solely for the purposes of this Agreement, including, but not limited to, drawings, test results, recommendations and technical reports, whether in hard copy or electronic form, shall become the property of CITY when CONSULTANT has been fully compensated as set forth herein. CONSULTANT may keep copies of all work products for its records. Pursuant to Florida Law, all correspondence(s) between the CITY and CONSULTANT are public records and subject to public records requests.

CONSULTANT and CITY recognize that CONSULTANT's work product submitted in performance of this Agreement is intended only for the Services performed under this Agreement. CITY's alteration of CONSULTANT's work product or its use by CITY for any other purpose shall be at CITY's sole risk, and CITY shall hold harmless and indemnify CONSULTANT against all losses, damages, costs and expense, including reasonable attorneys' fees, arising out of or related to any such alteration or unauthorized use.

Item 2. Electronic Copies

If requested, solely as an aid and accommodation to CITY, CONSULTANT may provide copies of its work product documents in computer-readable media ("electronic copies"). CONSULTANT will maintain the original copy, which shall serve as the official, archived record of the electronic documents. CITY agrees to hold harmless, indemnify and defend CONSULTANT from any claims arising out of or relating to any unauthorized change or alteration by the CITY of electronic copies.

Item 3. Limitation on Indemnity

To the extent this Agreement calls for the CITY to indemnify CONSULTANT, the CITY does not intend to waive any sovereign immunity. Further regardless of whether any such obligations which are the subject of any indemnification by the CITY hereunder are based on tort, contract, statute, strict liability, negligence, product liability or otherwise, the obligations of the CITY and any indemnification provision shall be limited in the same manner that would have applied if such obligations were based on, or arose out of, an action at law to recover damages in tort and were subject to Section 768.28, Florida Statutes, as amended from time to time, as between the CITY and CONSULTANT.

ARTICLE XIV. INDEMNIFICATION AND INSURANCE

Item 1. Indemnification and Repair of Damage

1.1 CONSULTANT'S INDEMNIFICATION OF CITY.

The CONSULTANT shall indemnify and hold harmless the CITY, its elected officials, appointed officers, employees, and agents from and against any and all claims, costs, losses, and damages (including but not limited to all reasonable fees and charges of attorneys, and other professionals, and all court or other dispute resolution costs in both trial and appellate matters in all judicial and/or administrative tribunals), liabilities, expenditures, or causes of action of any kind (including, but not limited to, negligent, reckless, or intentionally wrongful acts or omissions of the CONSULTANT and any person or organization directly or indirectly employed and/or utilized by the CONSULTANT to perform or furnish any work or anyone for whose acts any of them may be liable), to the extent caused by the negligence, recklessness or intentionally wrongful conduct of the CONSULTANT and other persons employed or utilized by the CONSULTANT in the performance of this Agreement.

This contractual indemnity is authorized by Sections 725.06 and 725.08 of the Florida Statutes.

Other specific references to the CONSULTANT'S duty to indemnify the CITY and hold it harmless, which may be set forth herein, shall be construed as in addition to, and not as a limitation of the requirements of this section.

1.1.1 CONSULTANT also agrees to indemnify, and hold harmless the CITY, its elected officials, appointed officers, employees, and agents from all damages, liabilities, losses, claims, fines and fees, and from any and all suits and actions of every name and description that may be brought against the CITY, its elected officials, officers, agents and employees, on account of any claims, fees, royalties, or costs (including but not limited to all reasonable fees and charges of attorneys and other professionals, and all court or other dispute resolution costs in both trial and appellate matters in all judicial and/or administrative tribunals) for any invention or patent or for the infringement of any and all copyrights or patent rights claimed by any person, firm, or corporation to the extent same is caused by the negligence, recklessness, or intentionally wrongful conduct of the CONSULTANT and other persons employed or utilized by the CONSULTANT in the performance of this Agreement.

1.1.2 In the event of any claims or suits which fall within either of the foregoing indemnities, payment of any amount due pursuant thereto shall, after receipt of written notice by CONSULTANT from the CITY that such amount is due, be made by CONSULTANT prior to the CITY being required to pay same, or in the alternative, the CITY, at the CITY's option, may make payment of an amount so due and the CONSULTANT shall promptly reimburse the CITY for same, together with interest thereon at the rate of 12% per annum simple interest from the day of the CITY's payment.

1.1.3 If CONSULTANT, after receipt of written notice from the CITY fails to make any payment due hereunder to the CITY, CONSULTANT shall pay any reasonable attorney's fees or costs incurred by the CITY in securing any such payment from CONSULTANT.

1.1.4 Nothing contained herein is intended nor shall it be construed to waive the CITY's Sovereign immunity and/or its limits of liability set forth in Section 768.28 of the Florida Statutes, as amended from time to time, regardless of whether any such obligations are based in tort, contract, statute, strict liability, and negligence, product liability or otherwise. This obligation shall not be construed to negate, abridge, or otherwise reduce any other right or obligation of indemnity which would otherwise exist in the CITY's favor.

1.1.5 PURSUANT TO SECTION 558.0035, FLORIDA STATUTES, AN INDIVIDUAL EMPLOYEE OR AGENT OF CONSULTANT MAY NOT BE HELD INDIVIDUALLY LIABLE FOR NEGLIGENCE.

1.2 NO DAMAGES FOR DELAY BY CITY

CONSULTANT shall not be entitled to an increase in the contract price or payment or compensation of any kind from CITY for direct, indirect, consequential, impact or other costs, expenses or damages including but not limited to costs of acceleration or inefficiency or extended overhead, arising because of delay, disruption, interference or hindrance from any cause whatsoever, whether such delay, disruption, interference or hindrance be reasonable or unreasonable, foreseeable or unforeseeable, or avoidable or unavoidable; provided, however, that this provision shall not preclude recovery of damages by CONSULTANT for hindrances or delays due solely to fraud, bad faith or active malicious interference on the part of CITY. Otherwise, CONSULTANT shall be entitled only to extensions of the contract time as the sole and exclusive remedy for excusable events of delay.

1.2.1 If the CONSULTANT submits a schedule or expresses an intention to complete the Services to be provided under this Agreement required by any required milestone or completion date, the CITY shall not be liable to the CONSULTANT for any costs incurred, lost profits, extended overhead, expenses, or other damages of any kind because of delay or hindrance, regardless of whether such delay or hindrance was caused by the CITY or its agents, should CONSULTANT be unable to complete the work before such milestone or completion date as is described within the schedule.

Item 2. INSURANCE

2.1 Insurance in General

CONSULTANT shall, at its own expense, procure and maintain throughout the term of this Agreement, with an insurer or insurers acceptable to the CITY, the types and amounts of insurance conforming to the minimum requirements set forth herein. As evidence of compliance with the insurance required herein, CONSULTANT shall furnish the CITY with:

(a) a fully completed satisfactory Certificate of Insurance evidencing all coverage required. Also, a copy of the actual notice of cancellation endorsement(s) as issued on the policy(ies) and a copy of the actual additional insured endorsement as issued on the Commercial General Liability policy, signed by an authorized representative of the insurer(s) verifying inclusion of the CITY and the CITY's members, officials, officers and employees as additional insureds in the Commercial General Liability coverage;
(b) the original of the policy(ies); or
(c) other evidence satisfactory to the CITY.

Until such coverage is no longer required by this Agreement, CONSULTANT shall provide the CITY with renewal or replacement evidence of insurance at least thirty (30) days prior to the expiration or termination of such insurance.

2.2 Types of Insurance and Limits of Liability

2.2.1 Workers' Compensation/Employers' Liability

Such insurance shall be no more restrictive than that provided by the Standard Compensation Policy, as filed for use in Florida by the National Council on Compensation Insurance, without restrictive endorsements. In addition to coverage for the Florida Workers' Compensation Act, where appropriate, coverage is to be included for the Federal Employer's Liability Act and any other applicable Federal or State law. The policy must be endorsed to provide the CITY with thirty (30) days written notice of cancellation. The minimum amount of coverage (inclusive of any amount provided by an umbrella or excess policy) shall be:

Part One: "Statutory"
Part Two: $500,000 Each Accident
$500,000 Disease – Policy Limit
$500,000 Disease – Each Employee

2.2.2 Commercial General Liability Insurance

Such insurance shall be no more restrictive than that provided by the most recent version of the standard Commercial General Liability Form (ISO Form CG 00 01) as filed for use in the State of Florida without any restrictive endorsements other than those required by ISO or the state of Florida or those described below. The policy must be endorsed to provide the CITY with thirty (30) days written notice of cancellation. The coverage may include restrictive endorsements which exclude coverage for liability arising out of:

- Mold, fungus, or bacteria
- Terrorism
- Sexual molestation

The CITY and the CITY's members, officials, officers and employees shall be included as "Additional Insureds" on a form no more restrictive than the latest edition of ISO Form CG 20 10 (Additional Insured – Owners, Lessees, or Contractors – Scheduled Person or Organization Endorsement).

The limits are to be applicable only to work performed under the Contract and shall be those that would be provided with the attachment of the Amendment of Limits of Insurance (Designated Project or Premises) endorsement (ISO Form CG 25 01) to a Commercial General Liability policy subject to the following minimum limits (inclusive of amounts provided by an umbrella or excess policy):

$1,000,000 General Aggregate
$1,000,000 Products/Completed Operations Aggregate
$1,000,000 Personal and Advertising Injury
$1,000,000 Each Occurrence

2.2.3 Automobile Liability Insurance

Such insurance shall be no more restrictive than that provided by Section II (Liability Coverage) of the most recent version of standard Business Auto Policy (ISO Form CA 00 01), as filed for use in the State of Florida by the Insurance Services Office, without any restrictive endorsements, including coverage for liability contractually assumed. The policy shall cover all owned, non-owned, and hired autos used in connection with the performance of the work and must be endorsed to provide the CITY with thirty (30) days written notice of cancellation. The minimum limits (inclusive of any amounts provided by an umbrella or excess policy) shall be:

$1,000,000 Each Occurrence – Bodily Injury and Property Damage Combined

2.2.4 Professional Liability

Such insurance shall be on a form acceptable to the CITY and shall cover CONSULTANT for liability arising out of the rendering or failure to render professional services in the performance of the services required in the Agreement including any hold harmless and/or indemnification agreement. Coverage must either be on an occurrence basis; or, if on a claims-made basis, the coverage must respond to all claims reported within three years following the period for which coverage is required and which would have been covered had the coverage been on an occurrence basis.

The minimum limits (inclusive of any amounts provided by an umbrella or excess policy) shall be:

$ 1,000,000 Each Claim
$ 1,000,000 Annual Aggregate

2.3 Insurance Administration

Insurance certificates, evidencing all insurance coverage referred to in this Subsection (hereafter the "Insurance Certificates"), shall be filed (or be on file) with the CITY at least ten (10) calendar days after the final execution of this Agreement. The Insurance Certificates shall be fully acceptable to the CITY in both form and content, and shall provide and specify that the related insurance coverage shall not be canceled (hereafter the "Coverage Change") without at least thirty (30) calendar days prior written notice having been given to the CITY. The CONSULTANT further agrees that no material modification or reduction shall be made to any insurance policy coverage referred to in this Agreement, unless the CONSULTANT gives written notice to the CITY [within seven (7) calendar days of the CONSULTANT's having been given notice by the insurer] of such material modification or reduction. "Material modification" shall mean but not be limited to, reduction in the limit of liability by endorsement to the policy during the policy period, change and types of claims payable, or any other change that significantly reduces the coverage originally provided in the policy's terms. The CONSULTANT shall have thirty (30) calendar days following such Coverage Change to file an Insurance Certificate with the CITY, demonstrating that the particular coverage has either been reinstated, or has been provided through another insurer(s) that is (are) acceptable to the CITY. Failure of the CONSULTANT to obtain the CITY's approval, or to satisfy the CITY in this matter of

Insurance Certificates, shall be grounds for termination of the Agreement as specified in Article XVII. It is also understood and agreed that it is the CONSULTANT's sole burden and responsibility to coordinate activities between itself, the CITY, and the CONSULTANT's insurer(s) so that the Insurance Certificates are acceptable to and accepted by the CITY within the time limits described in this Subsection.

2.4 CITY's Right to Inspect Policies

The CONSULTANT shall, upon thirty (30) business days' written request from the CITY, deliver copies to the CITY of any or all insurance policies that are required in this Agreement. Provided that CONSULTANT shall be entitled to redact all confidential information on copies of all such policies of insurance that are delivered to the CITY. It being the intent of the parties that the CITY shall have copies of all policies in order to determine appropriate and relevant coverage, limits, deductibles, insurance exclusions and other information related thereto.

2.5 Miscellaneous

(a) The insurance provided by CONSULTANT pursuant to this Agreement shall apply on a primary basis to, and shall not require contribution from, any other insurance or self-insurance maintained by the CITY or the CITY's members, officials, officers or employees.

(b) Except where prior written approval has been obtained hereunder, the insurance maintained by CONSULTANT shall apply on a first dollar basis without application of a deductible or self-insured retention. CONSULTANT shall pay on behalf of the CITY or the CITY's members, officials, officers and employees any deductible or self-insured retention applicable to a claim against the CITY or the CITY's members, officials, officers, agents and employees.

(c) The insurance provided by the CONSULTANT shall be endorsed to provide that the Insurer waives its rights against the CITY and the City's members, officials, officers and employees.

(d) Compliance with these insurance requirements shall not limit the liability of CONSULTANT. Any remedy provided to the CITY by the insurance provided by CONSULTANT shall be in addition to and not in lieu of any other remedy (including but not limited to, as an indemnitee of CONSULTANT) available to the CITY under this Agreement or otherwise.

(e) Neither approval nor failure to disapprove insurance furnished by CONSULTANT shall relieve CONSULTANT from responsibility to provide insurance as required by this Agreement.

2.5.1 CONSULTANT shall ensure that any company issuing insurance to cover the requirements contained in this Agreement agrees that they shall have no recourse against CITY for payment or assessments in any form on any policy of insurance. All required insurance policies shall preclude any insurer's rights of recovery or subrogation against the CITY with the express intention of the parties being that the required insurance coverage protect both parties as

the primary coverage for any and all losses covered by the above-described insurance. Violation of the terms of this paragraph and its subparts shall constitute a breach of the Agreement, and the CITY, at its sole discretion, may cancel the Agreement and all rights, title and interest of the CONSULTANT shall thereupon cease and terminate. The CITY reserves the right to require or adjust any of the insurance coverage it deems necessary depending upon the company, the Services to be provided under this Agreement or the potential exposures. The CONSULTANT shall not commence performance of duties under this Agreement until the CONSULTANT has obtained all insurance coverage required under this paragraph and this Agreement and all Insurance Certificates have been approved by the CITY, nor shall the CONSULTANT allow any sub-consultant to commence performance of duties with the CITY until all similar such insurance coverage and Insurance Certificates required of the sub-consultant have been obtained and approved by the CITY or the CITY Representative.

Item 3. No Waiver of Sovereign Immunity/Limits of Liability

Nothing herein is intended to act as a waiver of the CITY's sovereign immunity and/or limits of liability as set forth in section 768.28, Florida Statutes regardless of whether any such obligations are based in tort, contract, statute, strict liability, and negligence, product liability or otherwise.

ARTICLE XV. CONFIDENTIALITY

Subject to Florida Law, CONSULTANT agrees it will maintain the confidentiality of material it receives from CITY, which CITY has clearly identified as "confidential", and will not disclose, distribute, or publish to any third party such confidential information without the prior permission of CITY. Notwithstanding the foregoing, CONSULTANT shall have no confidentiality obligation with respect to information that:

1) becomes generally available to the public other than as a result of disclosure by CONSULTANT or its agents or employees;
2) was available to CONSULTANT on a non-confidential basis prior to its disclosure by CITY; or
3) becomes available to CONSULTANT from a third party who is not, to the knowledge of CONSULTANT, bound to retain such information in confidence.

In the event CONSULTANT is compelled by subpoena, court order, or administrative order to disclose any confidential information, CONSULTANT shall promptly notify CITY and shall cooperate with CITY prior to disclosure so that CITY may take necessary actions to protect such confidential information from disclosure.

ARTICLE XVI. SUSPENSION AND/OR TERMINATION OF WORK

Any Services being performed under this Agreement may be suspended as follows:

Item 1. By CITY

By written notice to CONSULTANT, CITY may suspend all or a portion of the services provided under this Agreement if unforeseen circumstances beyond CITY's control make normal progress of the Services provided under this Agreement a impracticable. If suspension is greater than 60 days, then CONSULTANT shall have the right to terminate this Agreement in accordance with Article XVIII of this Agreement. CITY's suspension of any Services provided under this Agreement shall be without prejudice to any other remedy of CITY at law or equity.

Item 2. By CONSULTANT

By written notice to CITY, CONSULTANT may suspend the Services provided under this Agreement if CONSULTANT reasonably determines that working conditions at the site and/or location (outside CONSULTANT's control) are unsafe, or in violation of applicable laws. CONSULTANT's suspension of any Services provided under this Agreement shall be without prejudice to any other remedy of CONSULTANT at law or equity.

ARTICLE XVII. TERMINATION OF AGREEMENT

Item 1.

This Agreement may be terminated by CITY as follows: (1) for its convenience on 30 calendar days' written notice to CONSULTANT, or (2) for cause, if CONSULTANT or any entity utilized by CONSULTANT to provide services under this Agreement materially breaches this Agreement through no fault of CITY and CONSULTANT neither cures such material breach nor makes reasonable progress toward cure within 15 business days after CITY has given written notice of the alleged breach to CONSULTANT.

Item 2.

This Agreement may be terminated by CONSULTANT as follows: (1) for cause, if CITY materially breaches this Agreement through no fault of CONSULTANT and CITY neither cures such material breach nor makes reasonable progress toward cure within 15 business days after CONSULTANT has given written notice of the alleged breach to CITY, or (2) upon five (5) business days' notice if Services provided under this Agreement have been suspended by either CITY or CONSULTANT for more than 60 calendar days in the aggregate.

Item 3. Payment upon Termination

In the event of termination, CONSULTANT shall perform such additional Services as is reasonably necessary for the orderly closing of the Services being performed under this Agreement. CONSULTANT shall be compensated for all Services performed prior to the effective date of termination, plus Services required (as were authorized under this Agreement for the orderly closing of the Services being performed under this Agreement including: (1) authorized Services performed up to the termination date; (2) all efforts necessary to document

the Services completed or in progress; and (3) any termination reports requested by CITY in writing.

ARTICLE XVIII. ASSIGNMENT

This Agreement is binding on the heirs, successors, and assigns of the parties hereto. This Agreement may not be assigned by CITY or CONSULTANT without prior, written consent of the other.

ARTICLE XIX. NO BENEFIT FOR THIRD PARTIES

The services to be performed by CONSULTANT are intended solely for the benefit of CITY, and no benefit shall be conferred on, nor contractual relationship shall be established with any person or entity not a party to this Agreement. No such person or entity shall be entitled to rely on CONSULTANT's services, opinions, recommendations, plans, or reports without the express written consent of CONSULTANT. No right to assert a claim against the CONSULTANT, its officers, employees, agents, or subconsultants shall accrue to any subcontractor, supplier, manufacturer, lender, insurer, surety, or any other third party as a result of this Agreement or the performance or nonperformance of the CONSULTANT's Services under this Agreement.

ARTICLE XX. COMPLIANCE WITH APPLICABLE LAW

The CONSULTANT shall comply with any and all applicable federal, state, and local rules, regulations, resolutions, ordinances and/or laws as they relate to the provisions of this Agreement; and CONSULTANT specifically acknowledges the applicability of the public record provisions of Florida Law. The CONSULTANT represents and warrants unto the CITY that no elected official, officer, employee, or agent of the CITY has any interest, either directly or indirectly, in the business of the CONSULTANT to be conducted hereunder. The CONSULTANT further represents and warrants to the CITY that it has not employed or retained any company or person, other than a bona fide employee working solely for the CONSULTANT, to solicit or secure this Agreement, and that it has not paid, or agreed to pay, or given or offered any fee, commission, percentage, gift, loan, or anything of value (Value) to any person, company, corporation, individual, or firm, other than bona fide personnel working solely for the CONSULTANT, in consideration for or contingent upon, or resulting from the award or making of this Agreement. Further, the CONSULTANT also acknowledges that it has not agreed, as an expressed or implied condition for obtaining this Agreement, to employ or retain the services of any person, company, individual or firm in connection with carrying out this Agreement. It is absolutely understood and agreed by the CONSULTANT that, for the breach or violation of this Subsection, the CITY shall have the right to terminate this Agreement without liability and at its sole discretion, and to deduct from any amounts owed, or to otherwise recover, the full amount of any value paid by the CONSULTANT. The CONSULTANT shall also require, by contract, that all subconsultants shall comply with the provisions of this Subsection.

ARTICLE XXI. FORCE MAJEURE

CONSULTANT shall not be responsible for delays caused by circumstances beyond its reasonable control, including, but not limited to (1) strikes, lockouts, work slowdowns or stoppages, or accidents, (2) acts of God, (3) failure of CITY to furnish timely information or to approve or disapprove CONSULTANT's instruments of service promptly, and (4) faulty performance or nonperformance by CITY, CITY's independent CONSULTANTs or contractors, or governmental agencies. CONSULTANT shall not be liable for damages arising out of any such delay, nor shall the CONSULTANT be deemed to be in breach of this Agreement as a result thereof.

ARTICLE XXII. SEVERABILITY

If any term, covenant, or condition of this Agreement or the application thereof to any person or circumstances shall to any extent, be deemed by a court of competent jurisdiction to be lawfully invalid or unenforceable, the remainder of this Agreement or the application of such term, covenant, or condition to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby and each term, covenant, and condition of this Agreement shall be valid and enforced to the fullest extent permitted by law. The CITY and CONSULTANT further agree to reform the Agreement to replace any stricken provision with a valid provision that comes as close as possible to the intent of the stricken provision.

ARTICLE XXIII. VENUE

Each of the parties hereto hereby irrevocably (i) agrees that any suit, action or other legal proceeding against any of them arising with respect to this Agreement shall be brought exclusively in the State Courts of Polk County, State of Florida, in the 10th Judicial Circuit; and (ii) waives any and all objections any of them might otherwise now or hereafter have to the laying of the venue of any such suit, action or proceeding in any of the courts referred to in this Section hereof or to service of any writ, summons or other legal process in accordance with applicable law.

ARTICLE XXIV. ATTORNEYS' FEES

In the event either the CITY or the CONSULTANT brings an action against the other to interpret and/or enforce this Agreement and/or any condition, covenant and/or provision herein, the prevailing party shall be entitled to recover its reasonable attorney's fees and court costs, including, without limitation, any such fees or costs related to appellate or bankruptcy proceedings.

ARTICLE XXV. NOTICES

All notices, demands, requests, consents, approvals, and other communications (collectively, "Notices"), required or permitted to be given hereunder shall be in writing and sent by either: (i) registered or certified mail, postage prepaid, return receipt requested; or, (ii) special delivery

service (e.g. Federal Express, DHL, UPS, etc.); addressed to the party to be so notified as follows:

CONSULTANT:

Stanley F. Ferreira, Jr., PE
President & CEO
Jones, Edmunds & Associates, Inc.
730 N. E. Waldo Road
Gainesville, Florida 32641
rferreira@jonesedmunds.com

CITY:
Mr. Mike Herr, City Manager
City of Winter Haven
P.O Box 2277
451 Third Street, N.W. (33881)
Winter Haven, Florida 33883-2277
mherr@mywinterhaven.com

With a copy to:
(*which shall not constitute notice*)

Frederick J. Murphy, Jr., Esquire
City Attorney
Boswell & Dunlap LLP Post Office
Drawer 30
245 South Central Avenue (33830)
Bartow, Florida 33831-0030
fjm@bosdun.com

Notice shall be effective upon delivery to the above addresses. Either party may notify the other that a new person has been designated by it to receive notices, or that the address for the delivery of such notices has been changed, provided that, until such time as the other party receives such notice in the manner provided for herein, any notice addressed to the previously-designated person and/or delivered to the previously-designated address shall be effective.

ARTICLE XXVI. MISCELLANEOUS PROVISIONS

Item 1. Waiver of Claim

The CONSULTANT and the CITY hereby mutually waive any claim against each other, their elected or appointed officials, agents, and employees, for any loss of anticipated profits caused by any suit or proceedings brought by any third party directly or indirectly attacking the validity of this Agreement or any part thereof, or by any judgment or award in any suit or proceeding declaring this Agreement null, void, or voidable, or delaying the same, or any part thereof, from being carried out.

Item 2. CONSULTANT's Project Team

Subject to the approval of the CITY or CITY Representative, the CONSULTANT shall assign members of its staff as the CONSULTANT'S principal-in-charge, project manager and key personnel (hereafter the "Project Team"), who shall collectively devote such working time and

attention as may be reasonably required to ensure that the Services are properly, economically, and efficiently performed. The CONSULTANT shall indicate to the CITY and the CITY or CITY Representative shall approve in writing the authority and powers that the CONSULTANT'S Project Team shall possess during the life of the Agreement. The CONSULTANT acknowledges that the CITY shall have the right to approve the CONSULTANT'S Project Team, and that the CONSULTANT shall not change any member of its Project Team without the written approval of the CITY or the CITY Representative. Furthermore, if any member of the CONSULTANT's Project Team is removed from his duties, or his employment is otherwise terminated or curtailed by the CONSULTANT, or if the CONSULTANT's Project Team member terminated his employment with the CONSULTANT, then the CONSULTANT shall promptly replace its Project Team member with a person of comparable experience and expertise, who shall also be subject to the CITY or the CITY Representative's written approval. The CITY agrees that its approval shall not be unreasonably withheld.

Item 3. Non-Exclusive Agreement

This Agreement is non-exclusive, and may be terminated at the CITY's convenience with the proper notice having been given to the CONSULTANT pursuant to Article XVIII. It is understood and acknowledged that the rights granted herein to the CONSULTANT are non-exclusive, and the CITY shall have the right, at any time, to enter into similar agreements with other engineering consultants, subconsultants, and so forth, to have them perform such professional services as the CITY may desire.

Item 4. Licenses

The CONSULTANT shall, during the life of this Agreement, procure and keep in full force, effect, and good standing all necessary licenses, registrations, certificates, permits, and other authorizations as are required by local, state, or federal law, in order for the CONSULTANT to render its Services performed under this Agreement. The CONSULTANT shall also require all subconsultants to comply by contract with the provisions of this Subsection.

Item 5. Compliance With New Regulations

The CONSULTANT agrees that at such time as the local, state, or federal agencies modify their grant procedures in order for the CITY or the CONSULTANT to qualify for local, state or federal funding for the Services to the rendered by the CONSULTANT, then the CONSULTANT shall consent to and make such modifications or amendments in a timely manner. If the CONSULTANT is unable to comply with applicable local, state, or federal laws and regulations governing the grant of such funds for Services to be rendered herein, then the CITY shall have the right, by written notice to the CONSULTANT, to terminate this Agreement for convenience. Furthermore, if the CONSULTANT's compliance with such laws, regulations, rules, or procedures causes a material change to a term or condition of this Agreement, then the CITY agrees, upon sufficient proof of material changes as may be presented to it by the CONSULTANT, to amend all related CITY/CONSULTANT contractual obligations, and to revise budgets accordingly.

ARTICLE XXVII. HEADINGS

Any section or paragraph headings appearing in this Agreement have been inserted for the sole purpose of convenience and ready reference of the parties. They do not purport to, and shall not be deemed to, define, limit or extend the scope or intent of the sections and paragraphs to which they may pertain.

ARTICLE XXVIII. GOVERNING LAW

The validity, interpretation, construction, and effect of this agreement shall be in accordance with and governed by the laws of the State of Florida, only.

ARTICLE XXIX. REMEDIES AND COSTS

Subject to the provisions in Article XV of this Agreement, all remedies provided in this Agreement shall be deemed cumulative and additional, and not in lieu of, exclusive of each other or of any other remedy available to either party, at law or in equity. No delay or omission to exercise any CITY right or CITY power accruing upon any event of default shall impair any CITY right or CITY power nor shall it be construed to be a waiver of any event of default or acquiescence in it, and every CITY right and CITY power may be exercised from time to time as often as may be deemed expedient.

ARTICLE XXX. TIMELINESS

The CITY and the CONSULTANT acknowledge and understand that time is of the essence in this Agreement, and that the Services shall be performed in as expeditious a manner as may be in accord with the nature of each Project.

ARTICLE XXXI. PUBLIC ENTITY CRIME

Any person or affiliate, as defined in Section 287.133 of the Florida Statutes, shall not be allowed to contract with the CITY, nor be allowed to enter into a subcontract for work on this Agreement, if such person or affiliate has been convicted of a public entity crime within three (3) years of the date this Agreement was advertised for proposals, or if such person or affiliate was listed on the State's convicted vendor list within three (3) years of the date this Agreement was advertised, whichever time period is greater. A public entity crime means a violation of any state or federal law with respect to and directly related to the transaction of business with any public entity or agency (federal, state or local), involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, forgery, falsification of records, receiving stolen property or material representation. Any Agreement with the CITY obtained in violation of this Section shall be subject to termination for cause. A sub-consultant who obtains a subcontract in violation of this Section shall be removed from the Project Team and promptly replaced by a sub-consultant acceptable to the CITY.

ARTICLE XXXII. ENTIRETY OF AGREEMENT

This writing embodies the entire agreement and understanding between the parties hereto, and there are no other Agreements and understandings, oral or written, with reference to the subject matter hereof that are not merged herein and superseded hereby. No alteration, change, or modification of the terms of this Agreement shall be valid unless made in writing and signed by both parties hereto.

ARTICLE XXXIV. AUTHORIZATION

Both the CITY and CONSULTANT represent to the one another that all the necessary actions to execute this Agreement have occurred and that both parties possess the legal authority to enter into this Agreement and undertake all the obligations imposed herein.

ARTICLE XXXV. REPRESENTATIONS AND WARRANTIES

Each party signing this Agreement on behalf of CITY and CONSULTANT represents and warrants that he or she has read, understands and acknowledges any and all of the conditions and requirements as set forth herein.

ARTICLE XXXVI. GENDER NEUTRAL

For purposes of this Agreement, any and all gender specific references, classifications and/or language shall be interpreted to be gender neutral.

ARTICLE XXXVII. CONSTRUCTION

The CITY and CONSULTANT acknowledge that the Agreement has been fairly negotiated by each party's respective legal counsel and at arm's length; and, as such, the Agreement shall be interpreted in accordance with the terms contained herein.

ARTICLE XXXVIV. CALCULATION OF TIME

The calculation of the number of days that have passed during any time period prescribed shall be based on calendar days (unless specified otherwise in this Agreement). Unless otherwise specified in this Agreement, the calculation of the number of days that have passed during any time period prescribed in or by this Agreement shall commence on the day immediately following the event triggering such time period. If the tolling of such a time period is not contingent upon an action or event, the calculation of the number of days that have passed during such time period prescribed in or by this Agreement shall commence on the day immediately following the Effective Date. For purposes of this Agreement, unless otherwise specified herein, the tolling of any such time period(s) shall be in "calendar days" which means any and all days in a 365 day calendar year; and "business days" shall mean each calendar day which is not a Saturday, Sunday or a recognized holiday by the CITY. In the event any time period or deadline identified in this Agreement expires and/or falls on a Saturday, Sunday or recognized holiday by the CITY, said expiration and/or deadline shall be automatically tolled

until 5:00 pm on the next available business day which the CITY is open for business to the public.

ARTICLE XXXVIII. NO THIRD PARTY BENEFICIARIES

Nothing contained in this Agreement shall create a contractual relationship with, or any rights in favor of, any third party, including any subcontractor.

ARTICLE XXXIX. INDEPENDENT CONTRACTOR

Notwithstanding any provision of this Agreement the CONTRACTOR and CITY agree that the CONTRACTOR is an independent contractor for all purposes and when performing any Services under this Agreement.

ARTICLE XXXX. EXHIBITS

All exhibits annexed hereto are incorporated by reference and made a part of the Agreement.

ARTICLE XXXXI. DUTY TO COOPERATE AND ACT IN GOOD FAITH

The CITY and CONSULTANT acknowledge and agree that it is in their best interests and the best interests of the public that this Agreement be performed in accordance with the terms, covenants and conditions contained herein; and both the CITY and CONSULTANT shall, in all instances, cooperate and act in good faith in complying with all of the terms, covenants and conditions contained herein.

ARTICLE XXXXII. PUBLIC RECORDS

CONSULTANT agrees to:

1. Keep and maintain public records required by the CITY to perform the service.

2. Upon request from the CITY's custodian of public records, provide the CITY with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119 of the Florida Statutes or as otherwise provided by law.

3. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the Agreement if the CONSULTANT does not transfer the records to the CITY.

4. Upon completion of the Agreement, transfer, at no cost, to the CITY all public records in possession of the CONSULTANT or keep and maintain public records required by the CITY to perform the service. If the CONSULTANT transfers all public records to the CITY upon completion of the Agreement, the CONSULTANT shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the CONSULTANT keeps and maintains public records upon completion of the Agreement, the

CONSULTANT shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the CITY, upon request from the CITY's custodian of public records, in a format that is compatible with the information technology systems of the CITY.

IF THE CONSULTANT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONSULTANT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THE AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS DEPUTY CITY CLERK, JOY TOWNSEND, AT 863-291-5600, EXT. 232, JTownsend@mywinterhaven.com, 451 THIRD STREET, N.W. WINTER HAVEN, FLORIDA 33881.

If the CONSULTANT does not comply with a public records request, CITY shall enforce the Agreement which may include immediate termination of Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first above written.

JONES EDMUNDS & ASSOCIATES, INC.

Signature: _____

Stanley F. Ferreira, Jr., PE
President & CEO

Federal Tax ID Number: 59-1533071

T Hays 8/17/2018
J Crowley 8/16/2018
E Hunt 8/16/2018

CITY OF WINTER HAVEN, FLORIDA

Signature: _____

Mike Herr, City Manager

ATTEST:

By: _____

Vanessa Castillo MMC, City Clerk

APPROVED AS TO FORM AND CORRECTNESS:

By: _____

Frederick J. Murphy, Jr., City Attorney

EXHIBIT A

SCOPE OF SERVICES

RECLAIMED WATER PIPELINE AND MASTER FORCE MAIN DESIGN AND PERMITTING

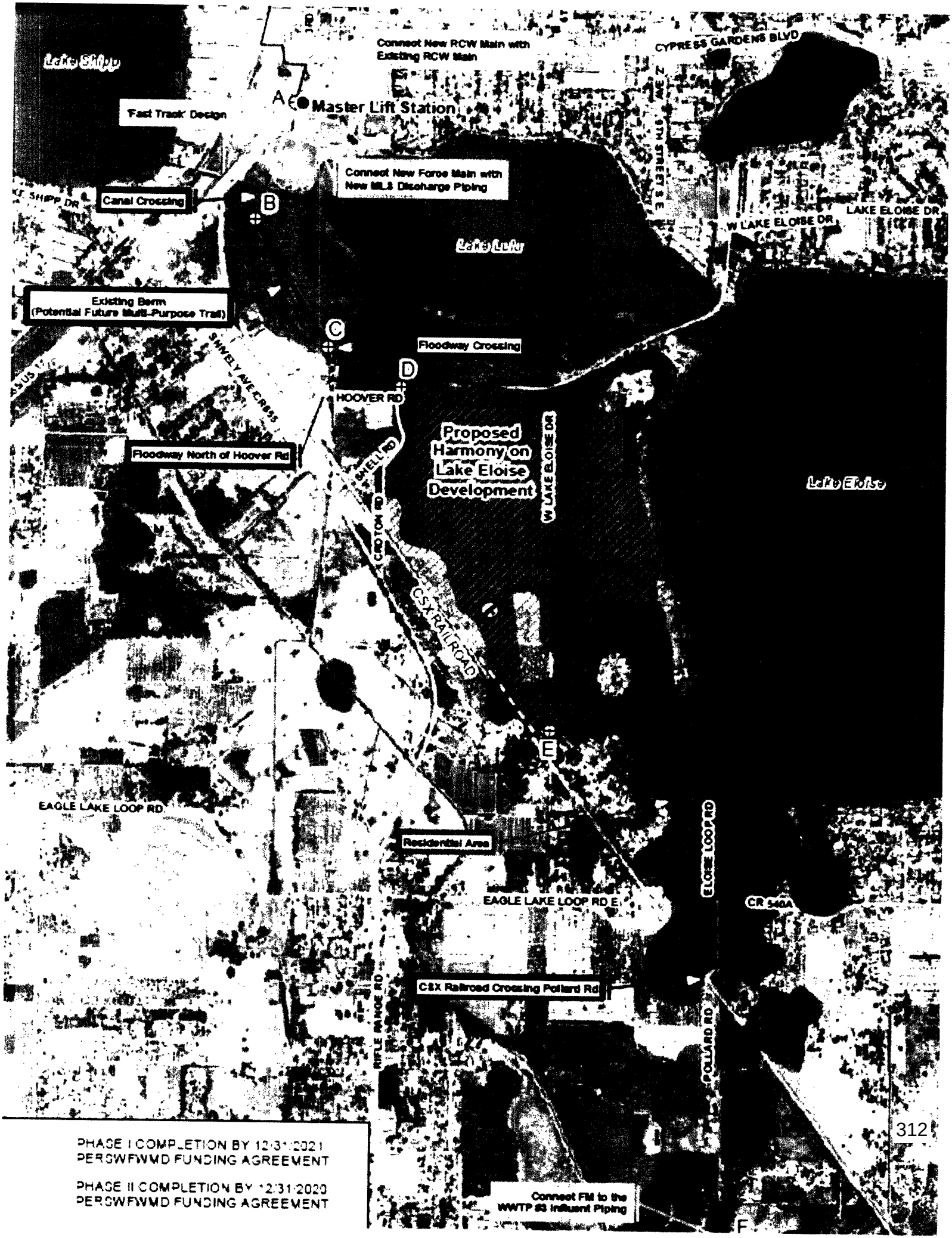
1 INTRODUCTION

The City of Winter Haven produces approximately 4-million gallons per day (MGD) of treated public-access reclaimed water (RCW) from Wastewater Treatment Plant (WWTP) No. 3. Recently, the City completed construction of a new RCW pump station and ground storage tank at WWTP No. 3 through cooperation with the Southwest Florida Water Management District (SWFWMD) to support using this water for beneficial purposes. Jones Edmunds and the City previously evaluated the feasibility of a RCW pipeline that could connect WWTP No. 3 and the City's existing RCW distribution system near the Chain O'Lakes Complex. In addition, the existing 30-inch force main (FM) from the Master Lift Station (MLS), located at the Chain O'Lakes Complex, to WWTP No. 3 is at the end of its useful life and requires replacement.

In November 2014, Jones Edmunds worked with the City to complete a Route Evaluation Report (RER) for both the RCM pipeline and FM. Since the RER, a private developer purchased approximately 350-acres of land on the west shore and south of Lake Eloise for a multi-use residential/commercial/recreational development known as Harmony on Lake Eloise. This development incorporates the expected pipeline route, and the developers have agreed to work with the City to place both the RCW pipeline and FM in a location that is beneficial to both the City and the new development.

This Scope of Services is for designing and permitting approximately 23,000-linear feet of RCW interconnect pipeline from WWTP No. 3 to the existing RCW system at the Chain O'Lakes Complex and designing and permitting approximately 23,000-linear feet of FM along the same or similar route. The map on the next page presents the approximate route for the pipelines.

The City has a cooperative funding grant with SWFWMD for the completion of the RCW portion of the project that specifies that the project will consist of two phases: Phase I from WWTP No. 3 to Croton Road and Phase II from Croton Road to Chain O'Lakes Complex. The City anticipates using a State Revolving Fund (SRF) loan for the FM. The SRF loan is not included in this Scope of Services and Fee Estimate, but budgets for the RCW pipeline and FM will be kept separate for reporting purposes.


Lake Shipp
Connect New RCW Main with Existing RCW Main
CYPRESS GARDENS BLVD
'Fast Track' Design
A
Master Lift Station
Connect New Force Main with New MLS Discharge Piping
Canal Crossing
B
Lake Lulu
LAKE ELOISE DR
W LAKE ELOISE DR
Existing Berm (Potential Future Multi-Purpose Trail)
C
Floodway Crossing
D
HOOVER RD
Floodway North of Hoover Rd
Proposed Harmony on Lake Eloise Development
W LAKE ELOISE DR
Lake Eloise
CROTON RD
CSX RAILROAD
E
EAGLE LAKE LOOP RD
Residential Area
EAGLE LAKE LOOP RD E
ELOISE LOOP RD
CR 540A
CSX Railroad Crossing Pollard Rd
RIFLE RANGE RD
POLLARD RD
Connect FM to the WWTP #3 Influent Piping
F
PHASE I COMPLETION BY 12/31/2021
PER SWFWMD FUNDING AGREEMENT
PHASE II COMPLETION BY 12/31/2020
PER SWFWMD FUNDING AGREEMENT

2 SCOPE OF SERVICES

The main components of this project include:

1. Prepare complete Preliminary and Final Design and Permitting of approximately 23,000-linear feet (LF) of 20-inch RCW pipeline between WWTP No. 3 and the existing RCW pipeline at the Chain O'Lakes Complex. The size of the RCW will be evaluated based on RCW demand information provided by the City. In accordance with the SWFWMD funding agreement, the RCW project will be divided into two phases: Phase I – WWTP No.3 to Croton Road and Phase II from Croton Road to the Chain O'Lakes Complex.

2. Prepare complete Preliminary and Final Design and permitting of approximately 23,000-LF of FM between WWTP No.3 and the MLS.

3. Perform geotechnical investigation of the proposed pipeline route (other than the area between Points E and F on the map above).

4. Provide survey services for portions of the proposed route.

5. Coordinate with the Harmony on Lake Eloise developer to provide specific route information and RCW pipeline and FM connection locations suitable for the Harmony on Lake Eloise Development site plan.

6. Prepare permit applications for construction of the pipeline. A permit from CSX for the pipe crossing at Pollard Road has already been obtained (Jones Edmunds will prepare and the City and CSX will execute the final agreement).

7. Evaluate the condition of the existing FM to determine if the pipeline can be used for future purposes or if it will need to be replaced and/or refurbished. Jones Edmunds has investigated and received proposals for the condition assessment of FM that use smart pigging, ultrasonic, sound projection, electro-magnetic, and other methods for pipeline condition assessment. Based on these proposals, it appears to be cost prohibitive. We propose to add an allowance in the bid schedule of the Project Specifications that would have funds set aside for the selected Contractor to perform the Condition assessment during the construction phase. As a result, this evaluation will be completed by the Construction Contract as a part of the construction of this project and is not included in this scope of services and fee estimate.

8. Perform a hydraulic evaluation of the proposed FM and provide recommendations to connect public and private lift stations. The City will provide Jones Edmunds with available information on the public and private lift stations including connection drawings, pump curves, drawdown tests, and pressures for this evaluation. Up to 21 lift stations will be included in this evaluation.

9. Provide design and permitting services for the construction of a multi-purpose trail in conjunction with pipeline construction for portions of the route owned by Harmony on Lake Eloise.

A description of the tasks, key assumptions, and deliverables for this project are provided in the following.

TASK 1 –30% RCW AND FM DESIGN

TASK 1.1 - COORDINATION MEETINGS

1. Jones Edmunds will meet with the City for a kickoff meeting to discuss the project objectives. The locations for the proposed pipelines as well as pipe materials and method of installation recommended in the RER will be reviewed with the City to determine the most efficient route and method of construction. We expect that the Jones Edmunds' Project Manager, Senior Engineer, and Project Engineer will attend the kick-off meeting.

2. Jones Edmunds anticipates a substantial effort that will be required to manage the various stakeholders, project schedule, ecology studies and permitting strategy, and data gathering and planned flow projections with City. Jones Edmunds has dedicated a number of Senior Engineers and Engineers to facilitate the delivery of the project to achieve its goals. Jones Edmunds will arrange and manage 12 planned or informal review or coordination meetings with the Stakeholders and City. These 12 meetings are in addition to the following meeting:

   a. Kickoff meeting (one total).
   b. Utility Coordination Meetings (four total).
   c. Early Design package meetings with Chain O'Lakes architect, contractor, and City (two total).
   d. Design deliverable review meetings (three total).
   e. Pre-application meetings (four total).
   f. Ecology/Environmental permitting meetings (one total).
   g. Project status update meetings with funding agencies (six total during design).

   These meetings are described in more detail hereafter and under other tasks.

3. Jones Edmunds will conduct utility coordination meetings with CSX, FDOT, Polk County, and other Utility Agency Owners (UAOs) such as electric, gas, cable and telephone providers. Four meetings are included for utility coordination. The Jones Edmunds Project Engineer or Project Manager will conduct utility coordination meetings

4. The Jones Edmunds Project Manager and Project Engineer will conduct coordination meetings with the Harmony on Lake Eloise developer's consulting engineer.

5. The Jones Edmunds Project Engineer will conduct coordination meetings with agricultural owners to determine the locations and size of RCW needs.

TASK 1.2 - 30% PRELIMINARY DESIGN REPORT

1. Jones Edmunds will update the hydraulic model (WaterGEMS) of the RCW system to confirm the final size of the RCW interconnect pipeline. The model will include HDPE pipe and will be based on the existing model of the RCW system with incorporation of the additional demands as provided by the City associated with future water supply options and anticipated demand flows from for Harmony on Lake Eloise. No additional model calibration or verification is expected.

2. Jones Edmunds will update the wastewater hydraulic model (WaterGEMS) used for the MLS to finalize the size of the new FM. The model will be based on the existing model developed by Jones Edmunds for the MLS design and updated to reflect the actual pump curves from the new MLS. No additional model calibration or verification is expected. Jones Edmunds will model the MLS FM to determine the appropriate pipe diameter for current and future conditions (as stated in the current Master Plan) versus minimizing the size of the FM by modeling the future installation of in-line booster pump station to meet future peak hour design flows. To model the FM, Jones Edmunds will conduct the following tasks:

   a. Divert flow from the existing FM or modify the size or length of the existing FMs from six City-owned lift stations and up to 15 privately-owned lift stations, including determining whether the existing lift station and FM pump performance will be affected (increasing or decreasing system flow and or head curves). The City will provide Jones Edmunds with available record drawings and operational data of the pump stations and FMs to determine and use the elevations and pipe sizes for modeling. For this evaluation, we assume that designing modifications to the existing lift stations is outside this Scope of Services. If modifications are required after the hydraulic evaluation, Jones Edmunds will request an amendment to this Scope of Services to design the modifications. We also assume that the design flow rates from the most recent Master Plan are valid and will be used by Jones Edmunds in the design.

   b. Evaluate options to tie in the two existing southerly lift stations along Highway 655 and 4th Street East in the Wahneta community to WWTP No.3. Options may include installing a new smaller FM and abandoning the existing FM in Place or sliplining the existing 30-inch FM with a smaller FM to maintain minimum required velocities.

   c. Review the City's Master Plan documents to determine potential build-out within the MLS service area. In accordance with the September 2009 MLS design criteria, the average daily flow (ADF) to the station is approximately 3.0-MGD. For all contributory lift stations to be running concurrently, the reported flow was 7.45-MGD (5,175 gpm). McVay-Wood Engineering added an allowance of 20% for gravity flows to estimate a total peak hour flow of

9.0-MGD (6,250 gpm), estimating a peaking factor of three times the 3.0-MGD ADF. The existing and planned flow projections will be confirmed with the City at a coordination meeting.

d. Obtain and review the existing public and private lift station plans and information to determine elevations for modeling. The City will provide Jones Edmunds with available information on the public and private lift stations including connection drawings, pump curves, drawdown tests, and pressures for this evaluation. Up to 21 lift stations will be included in this evaluation.

3. Jones Edmunds will prepare a plan view of the entire pipeline route. Locations will be developed for isolation valves and air release valves. Piping plans will be shown on base utility maps provided by surveyors.

4. Where possible and applicable, Jones Edmunds will use the City standards and details to prepare the design plan drawing set. Standard engineering practice for designing RCW systems will be used. The drawing set will include a cover sheet, general note sheet, index and key sheet, and plan and profile sheets for pipelines, which will be at a scale of 1-inch =20-feet. A few sheets will be prepared at 1-inch = 10-feet for additional clarity. Sheets will be sized 22-inches by 34-inches with the exception of the FDOT submittals, which be 11-inches by 17-inches. A draft list of drawings provided later in this Scope of Services was used as the basis of this Scope of Services and Fee Estimate.

5. Jones Edmunds will prepare a list of applicable specifications documents for the project. Bid documents will include the City's Terms and Conditions in Division 0. All the specifications will be developed in Engineers Joint Contract Documents Committee Division 16 format.

6. Jones Edmunds will prepare a preliminary Engineer's Opinion of Probable Construction Cost (EOPCC) for the project. The EOPCC will be prepared for the Phase I and Phase II of the proposed construction.

7. Jones Edmunds will prepare a Preliminary Design Report (PDR) that represents a 30% design effort, incorporating the basis of design for interconnect pipeline, drawings showing the proposed route, proposed piping materials and allowable installation methods, estimated construction schedule, and proposed number and definition of bid packages. The report will also summarize permitting requirements. A conceptual Maintenance of Traffic (MOT) plan as well as a preliminary OPCC and schedule will also be provided. The PDR will evaluate potential conflicts with existing underground infrastructure along the proposed pipeline route.

8. Jones Edmunds will submit electronic copies of the design documents to the City for the review and comments 1 week before the design review meeting.

9. Jones Edmunds will submit electronic copies of the design documents to UAOs for their review and comments.

10. Jones Edmunds will attend a preliminary design review meeting with the City. Meeting minutes from the review meeting will be distributed to the meeting attendees by e-mail only. The meeting minutes will include the disposition of the City's comments.

11. Jones Edmunds will develop an early design package for the portion of the pipeline (RCW and FM) route that affects the Chain O'Lakes Complex. This early package will include:

    a. Design drawings and technical specifications for the pipeline installation in this segment of the project. Front-end documents will not be developed as a part of this early package.

    b. An FDEP Wastewater Collection/Transmission System Permit application for this segment of the pipeline. Any additional permit applications needed for this portion of the pipeline are expected to be the responsibility of the Chain O'Lakes Complex architect or contractor.

    c. Jones Edmunds will attend one coordination meeting with the Chain O'Lakes architect and contractor and the City to coordinate design and construction of this segment of the pipeline.

    d. Jones Edmunds will submit the early design package to the City for review. Jones Edmunds will attend one review meeting with the City and the Chain O'Lakes contract to receive comments.

    e. Based on the comments received at the review meeting, Jones Edmunds will finalize the design for this pipeline segment and submit this early design package to the City so that it can be provided to the Chain O'Lakes developer/contractor and constructed as a part of the Chain O'Lakes project.

12. Jones Edmunds and subconsultant will design a new berm cross-section for Segment B-C on the pipeline route, including providing CAD drawing detail(s) and geotechnical/earthwork recommendations for the berm construction. The design will include geotechnical design and cross-section for a walking trail on top of the berm.

TASK 1.3 GEOTECHNICAL

Jones Edmunds will coordinate with the geotechnical subconsultant for geotechnical and subsurface investigation to obtain information to develop design documents. The geotechnical fieldwork consists of:

1. Coordinate utility locates (Sunshine 811) prior to subsurface exploration.
2. Perform approximately four Standard Penetration Test (SPT) soil borings to a depth of approximately 50 feet in the vicinity of pipeline layout proposed for Horizontal Direction Drill (HDD) installation in accessible areas. These SPT borings are likely to be located at potential pit locations and center of drill lengths for HDD and/or along

the ballfields area at the north end of the site. These borings are assumed to be completed on existing dry land within uplands with no special access restrictions and can be completed with our standard SPT track drill rig.

3. Perform approximately 12 SPT soil borings to a depth of 15 feet along the west side of the proposed Harmony on Lake Eloise Development (Segment D-E).
4. Perform up to five SPT soil borings up to 50 feet depth as close as practical to proposed locations within the wetland that are not accessible for a track drill rig. Those boring locations that prove to be inaccessible will be deleted if they cannot be moved nearby. SPT boring samples will be collected and SPT resistances will be measured continuously for the top 10 feet and at depth intervals of 5 feet thereafter.
5. Complete approximately 12 dynamic hand cone penetration tests (hand CPTs) along the crest and toe of the existing berm to assist with berm design.
6. Record the locations of boring and samples by hand-held GPS.
7. Perform physical testing for representative soil samples and classify soil samples in the laboratory using the Unified Soil Classification System (USCS). Laboratory analysis will include natural moisture content, organic content, moisture-density (on Shelby tube samples as necessary), grain size analysis, and Plasticity Index for materials classification, as appropriate.
8. Provide an engineering description and characterization of the subsoil stratigraphy (USCS) and groundwater conditions (if encountered within the top 10 feet bgs) at the time of the field exploration.
9. Provide boring profiles showing soil types and water table conditions recorded at the time of field exploration.
10. Provide a summary and general discussion regarding subsurface conditions and laboratory test results.

DELIVERABLES:

- Meeting agendas and meeting minutes in portable document format (*.pdf). Meeting minutes from the review meeting will be distributed to the meeting attendees by e-mail only. The meeting minutes will include the disposition of comments received during the meeting.
- Five paper copies and one electronic copy (*.pdf) of the final PDR in Adobe format of the preliminary design report will be submitted to the City.
- Three half size (11x17) paper copies and one electronic copy (*.pdf) of the early design package. Two full size paper copies of the early design package drawings will also be provided for the City's records.

TASK 2 – RCW AND FM FINAL DESIGN AND PERMITTING

TASK 2.1 PERMITTING

1. Jones Edmunds will conduct pre-application meetings with FDEP, FDOT, SWFWMD, and Polk County to determine any specific design criteria, type of permit required, and permit application review fees. For this Scope of Services and Fee Estimate, up to four pre-application meetings are included.

2. Jones Edmunds will prepare and submit applicable (City, County, FDOT, and FDEP) permit applications for Right-of-Way and FDEP Wastewater Collection/Transmission System Permit to the City for execution and for submittal to reviewing agencies during the 60% design phase. Jones Edmunds will respond to one Request for Additional Information (RAI) from up to three permitting agencies each and incorporate comments into the final design documents.

3. Jones Edmunds will prepare an executable agreement with CSX related to the pipe crossings at Pollard Road.

TASK 2.2 FINAL DESIGN

1. Jones Edmunds will prepare 60%, 90%, and 100% (Final Bid Set) RCW and FM pipeline plans for the entire pipeline route. Profiles will be developed to show identified utilities crossing the proposed RCW and FM pipelines. The FM and RCW pipelines will be shown on the same drawing where they are running parallel in the same open-trench.

2. Jones Edmunds will develop one set of technical specifications in 16-division format that will address both the RCW and FM. Pipeline unit price bid items will include valves and fittings to minimize the number of bid items and simplify construction administration. Significant payment items such as crossings, substantial earthwork, MOT, and utility relocation may be included as separate line items.

3. Jones Edmunds will update the EOPCC for the project. The EOPCC will identify the assumed methods of construction, piping materials, fitting, and valve types and general materials of construction.

4. Jones Edmunds will submit electronic copies of the 60% and 90% plans and specifications to the City for review and comment. The Jones Edmunds Project Manager and Project Engineer will meet with the City to obtain and discuss review comments on the 60% and 90% submittals (total two meetings). Meeting minutes from the review meetings will be distributed to the meeting attendees by e-mail only. The meeting minutes will include the disposition of the City's comments.

5. Jones Edmunds will attend up to two design review meetings with Harmony on Lake Eloise, as requested by the City. The Jones Edmunds Project Manager and Project Engineer will attend these meetings. Meeting minutes from the review meeting will be distributed to the meeting attendees by e-mail only. The meeting minutes will include the disposition of comments received during the meeting.

6. Following the 90% review meeting, Jones Edmunds will incorporate City comments to prepare the 100% (Final Bid Set) contract documents that will be submitted to the City for bidding.

DELIVERABLES:

- Meeting agendas and meeting minutes in *.pdf format
- Copies of final permit applications for City, Polk County, FDEP and FDOT permits.
- Three half-size (11x17) paper copies of the drawings will be submitted for each design submittal (60% and 90%). Electronic (*.pdf) versions of the plans and specifications will also be submitted for each design submittal (60% and 90%).
- For the 100% (Final Bid Set) submittal, three half-size (11x17) and two full-size sets of signed-and-sealed drawings will be submitted to the City. Three sets of signed-and-sealed specifications will also be provided. Electronic (*.pdf) version of both the drawings and a Microsoft Word (*.doc or *.docx) format of the specifications will be provided.

TASK 3 – ECOLOGICAL SERVICES

TASK 3.1– JURISDICTIONAL WETLAND AND SURFACE WATER DELINEATION AND GOPHER TORTOISE SURVEY

1. Jones Edmunds will delineate jurisdictional wetlands and surface waters along the proposed route and locate key flags using a handheld GPS unit. A preliminary wetland and surface water delineation map will be generated and provided to a registered surveyor to locate.

2. During the wetland delineation effort, Jones Edmunds will complete a Florida Fish and Wildlife Conservation Commission (FWC)-compliant gopher-tortoise survey to determine presence of burrows within the proposed project corridor. Burrows will be staked and located using a hand-held GPS unit with 3-5 meter accuracy. A map of the gopher tortoise locations will be generated and provided to a registered surveyor to locate. The wetland and surface water lines as well as gopher tortoise burrow locations will be incorporated into the final design drawings.

TASK 3.2 – ENVIRONMENTAL PERMITTING

1. Jones Edmunds will prepare and submit documentation for a USACE Nationwide Permit 14 and a SWFWMD General ERP permit and provide a response for up to one RAI from each agency.

2. Jones Edmunds will coordinate and attend one on-site field meeting with FDEP and USACE to review the flagged wetland lines.

TASK 3.3 – GOPHER TORTOISE PERMITTING

1. Permit Preparation and Submittal – If burrows are documented within the proposed project area, the preferred approach is to avoid disturbing the gopher tortoises or their burrows whenever possible by reconfiguring the project design to maintain a minimum undisturbed 25-foot setback from active and inactive burrows. If the proposed design cannot be reconfigured, Jones Edmunds will prepare and submit for an FWC Temporary Exclusion for Major Linear Utility Corridor Permit to capture and relocate tortoises outside of the construction are. This permit submittal must occur within 90 days of completion of Task 1. Jones Edmunds will also prepare a draft letter that will be required to submit to all adjoining landowners requesting permission to temporarily place excavated tortoises on their property.

2. 100% Pre-Construction Survey – No more than 90 days and no less than 72 hours before construction, Jones Edmunds will complete a 100% survey to identify any burrows that may have appeared since the permit application was submitted and permit issuance.

TASK 3.3 – SAND SKINK AND BLUE-TAILED MOLE SKINK SURVEY, PERMITTING, AND MITIGATION SERVICES

1. Pedestrian Survey – Jones Edmunds will conduct a Florida Fish and Wildlife Conservation Commission (FWS)-compliant pedestrian survey during March through May or October through November to identify sand skink tracks and delineation suitable habitat. Habitat types, quality, and skink observations will be used to generate a suitable skink habitat map of the proposed project corridor. Depending on the amount of suitable habitat identified during this initial assessment, it may be more cost-effective to assume the presence of skinks rather than completing an intensive coverboard survey. If so, Jones Edmunds will submit documentation to the FWS and obtain an Incidental Take Permit for this species.

2. Coverboard Survey – If assuming presence is cost-prohibitive, Jones Edmunds will conduct a coverboard survey for this species consisting of the following tasks:

    a. Deploy 100 2-foot-x-2-foot coverboards per 40-acres of suitable habitat.
    b. Conduct a coverboard survey in suitable habitat from March 1 to May 15.
    c. Inspect coverboards weekly for a minimum of four consecutive weeks.

    If the coverboard survey is negative, then no mitigation efforts will be required. However, if sand skink presence is confirmed, Jones Edmunds will calculate the mitigation required and submit the required documentation to obtain an Incidental Take Permit from the FWS.

DELIVERABLES

- Wetland and surface water and gopher tortoise burrow location map in submitted electronically in *.pdf format.

- Draft and final USACE NWP 14 and General ERP permit packages with cover letter. One draft and one final RAI response letter.
- Temporary Exclusion for Major Linear Utility Corridor Permit and draft letter to adjacent land owners submitted electronically in *.pdf format.
- Brief technical memorandum submitted electronically in *.pdf format presenting results of gopher tortoise survey.
- Draft and final technical memorandum to FWS presenting sand skink and blue-tailed mole skink survey results and proposed resolution.
- Draft and final coverboard survey results letter submitted electronically in *.pdf format. Draft and final Incidental Take Permit letter request to FWS submitted electronically in *.pdf format.

TASK 4 – CFI COORDINATION WITH SWFWMD

TASK 4.1 – DISTRICT COORDINATION MEETING

1. Jones Edmunds will work with the City to prepare an update on project status and proposed schedule for the RCW to present to SWFWMD.
2. Jones Edmunds will meet with the City and SWFWMD to review project status update and to get SWFWMD input. The Jones Edmunds Project Manager and Funding Liaison will attend the meeting.

TASK 4.2 PROJECT STATUS UPDATES

1. Jones Edmunds will work with the City to provide quarterly project updates as outlined in the agreement between the City and SWFWMD. We expect that up to six updates will be required through the project design process. Construction phase updates are not included as a part of this scope and fee.

PRELIMINARY LIST OF DRAWINGS AND SPECIFICATIONS

Below is a preliminary list of drawings expected to be developed as part of the project:

Drawing No.	Drawing Title
G1	Cover
G2 through G7	General Sheets – Drawing Index, Abbreviations, General Notes, Legend, Pipe Schedule, Key Map
C1 through C60	Plan and Profile – FM and RCW
C61	CSX Railroad Crossing Plan and Profile
C62	CSX Railroad Crossing Details
C63 through C66	FM and RCW Details
C67	Stormwater Pollution Prevention Plan
C68	Stormwater Pollution Prevention Details
C69	Stormwater Pollution Prevention Notes

Below is a preliminary list of specifications expected to be developed as a part of this project:

Specification No.	Specification Title
Division 0 – Client's Front-End Documents	
01000	Project Requirements
01100	Summary of Work
01200	Measurement And Payment
01290	Schedule of Values
01300	Contract Administration
01310	Construction Coordination
01320	Progress Schedule
01325	Construction Photographs
01330	Submittals and Acceptance
01350	Environmental Protection Procedures
01355	Special Provisions
01400	Quality Requirements
01450	Testing and Testing Laboratory Services
01500	Temporary Facilities and Controls
01520	Field Offices
01540	Temporary Bypass Pumping Systems
01600	Materials and Equipment
01650	Delivery, Storage, and Handling
01720	Field Engineering
01730	Cutting, Coring, and Patching
01735	Control of Work
01740	Final Cleaning
01770	Project Closeout
01780	Warranties and Bonds
01785	Record Documents
01815	Maintenance of System Operation and Sequence of Construction
01820	Training
01830	Operations and Maintenance Manuals
Division 2 – Site Construction	
02220	Demolition and Modifications
02230	Site Preparation
02300	Earthwork for Structures
02305	Earthwork for Utilities
02315	Controlled Density Fill
02370	Erosion and Sedimentation Control
02700	Pavement Repairs and Restoration
02920	Seeding and Sodding
02955	Pipeline Abandonment Grouting

Specification No.	Specification Title
Division 3 – Concrete	
03100	Concrete Formwork
03200	Concrete Reinforcement
03250	Concrete Joints and Joint Accessories
03300	Cast-In-Place Concrete
03350	Concrete Finishes
03600	Grout
03840	Precast Concrete Structures
Division 5 – Metals	
05500	Metal Fabrications
Division 7 – Thermal And Moisture Protection	
07900	Joint Fillers, Sealants, and Caulking
Division 9 – Finishes	
09900	Painting and Coating
Division 15 – Mechanical	
15050	Basic Mechanical Materials And Methods
15055	Piping Systems – General
15060	Pipe Hangers and Supports
15075	Process Equipment, Piping, and Valve Identification
15121	Miscellaneous Pipe Fittings and Accessories
15122	Flexible Pipe Couplings and Expansion Joints
15125	Piping Appurtenances
15144	Pressure Testing of Piping
15147	High-Density Polyethylene (HDPE) Reclaimed Water Mains and Appurtenances
15155	Ductile Iron Pipe and Fittings

TASK 5 – TOPGRAPHICAL SURVEY AND SUBSURFACE UTILITY ENGINEERING (SUE)

TASK 5.1 – SURVEY AND SUE ALLOWANCE

1. Jones Edmunds has received preliminary pricing for both survey and SUE investigations. Jones Edmunds believes that the scope for these services, particularly SUE, can be better defined as the project proceeds into the preliminary design. This scope proposes an allowance for the task. Jones Edmunds will submit direct costs for the subconsultant with a 10% management mark-up to the City for reimbursement. A sample subconsultant scope of services is provided as Attachment A to this document.

3 CONDITIONS, EXCLUSIONS, AND ASSUMPTIONS:

1. Permitting services beyond those specifically included in this Scope of Services are excluded. Although this Scope of Services includes developing and submitting an FDOT Utility Permit, it does not include developing and submitting the MOT Plan. The MOT Plan will be developed and submitted by the Contractor once the project is awarded for construction.

2. All permit fees, plan review fees, or other regulatory fees including but not limited to the CSX railroad crossing, FDEP, ERP, USACE, and County permits are excluded from this Scope of Services and are assumed to be paid directly by the City.

3. The Scope of Services assumes that the CSX permit for the Pollard Road crossing will be valid for design and construction.

4. Schedule impacts due to permitting requirements may occur and are beyond Jones Edmunds' control.

5. Based on preliminary discussions with FDEP, interconnections between two facilities providing Part III public-access reuse water do not require an FDEP domestic wastewater facility permit modification. Therefore, FDEP operations permit modifications have been excluded from this Scope of Services.

6. By not surveying the entire route under the RER phase, the City has the opportunity to realize overall cost savings but assumes an increased risk of additional subsequent costs if the available aerial imagery or LiDAR data is found to be inconsistent with actual conditions. If re-design is subsequently necessary due to differences between aerial imagery or LiDAR data and actual conditions, Jones Edmunds will provide such re-design services through a modification to this Scope of Services.

7. No wastewater flow metering will be conducted within the collection system to confirm flows to contributory lift stations or to the MLS. No additional effort for estimating future flow conditions is assumed for this work.

8. The City will provide available historical flow records in tabulated form from each contributory lift station to the MLS and the six lift stations connected to the 30-inch FM.

9. For the hydraulic evaluation, we assume that designing modifications to the existing lift stations and associated force mains outside this Scope of Services. If modifications are required after the evaluation, Jones Edmunds will request an amendment to this Scope of Services for the design of the modifications.

10. This Scope of Services and Fee Estimate assumes that the RCW and FM design will happen in parallel (at the same time). If the City elects to proceed only with the FM or RCW design or issue separate Notices to Proceed, the scope, schedule, and fee will be renegotiated.

11. This Scope of Services and Fee assumes one FDEP pre-application/coordination meeting will be sufficient to address both the RCW and FM.

12. This Scope of Services assumes that field investigations and GIS analysis will be limited to a defined corridor along the proposed route and limited to one side of the road.

13. Gopher tortoise excavation and capture activities are not included in this scope. This effort will be included in future Construction phases services to comply timelines for FWS permitting

14. Acquisitions of additional easements or rights-of-way are excluded from this Scope of Services.

15. The cost of sand skink mitigation credits or gopher tortoise relocation efforts are excluded from this Scope of Services.

16. Wetlands mitigation design and permitting are excluded from this Scope of Services.

17. Gopher tortoise or wetland mitigation fees are excluded from this Scope of Services.

18. Archaeological surveying and permitting are excluded from this Scope of Services.

19. The project route is assumed to be free of soil and groundwater contamination.

20. Pipeline route revisions or re-design due to unsuitable conditions including but not limited to soils, contamination, archeological, land acquisition, or other environmental or subsurface issues are excluded from this Scope of Services.

21. All drawings and specifications will be prepared in English units.

22. Bidding and construction phase services are excluded from this Scope of Services and will be submitted under a separate scope and fee.

23. The design package will be prepared with the assumption a design-bid-build delivery format will used for the construction phase. If an alternate delivery method such as CMAR is selected, it is assumed the number of deliverables will remain the same. This scope of services does not include assistance with pre-qualification of qualified CMAR firms.

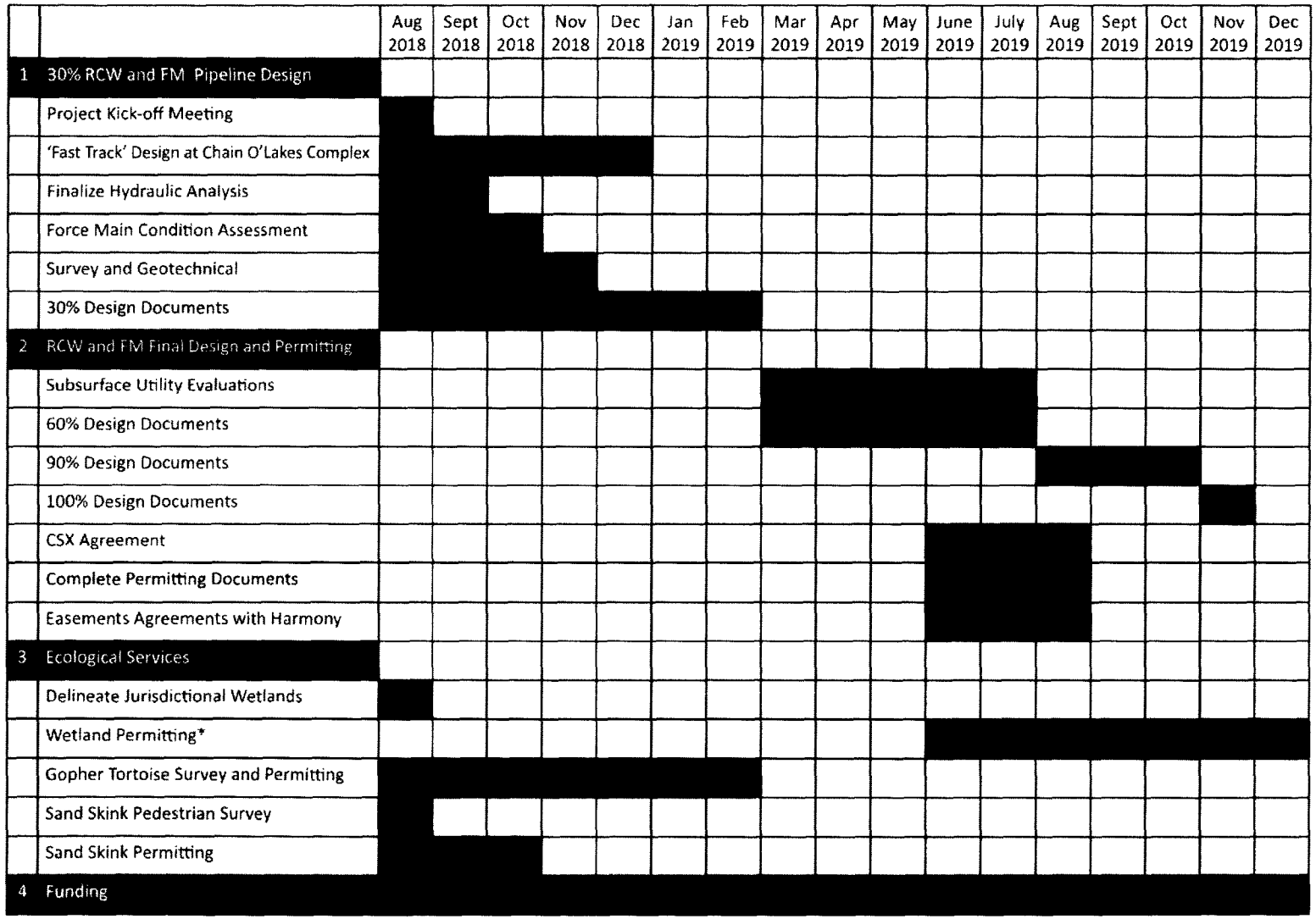
24. For this Scope of Services and Fee Estimate, both Phase I and Phase II, as defined above, will be designed as a single package. If the project needs to be separated into two bid packages (Phase I and Phase II), the drawings will be denoted as Not Included (NIC) as appropriate for the project Phase on the Final Bid Set only. No modifications to the specifications are expected if the project is bid as two phases.

4 SCHEDULE

Jones Edmunds will begin work on this project upon receipt of written direction to proceed from the City. The schedule for this project will be based on a mutual agreement between the City and Jones Edmunds. Preliminarily, the project tasks are estimated to be completed as shown on the schedule below.

JonesEdmunds

City of Winter Haven Reclaimed Water Pipeline and Master Force Main Design and Permitting



Phase I: WWTP No. 3 to Croton Road
Phase II: Croton Road to WWTP No. 2
*Assumes > 0.5-acres impact

5 TOTAL COST FOR SERVICES

Jones Edmunds proposes to complete the work detailed above on a time and material basis using the rates listed below with a Not to Exceed amount of $900,000 billed monthly. An anticipated breakdown of the Not to Exceed amount is provided below. Jones Edmunds will maintain the allowances identified for the FM and RCW lines, but does reserve the right to adjust funding between the respective tasks. Deviations or changes in the task amounts are not reason for nonpayment if the total project cost has not exceeded the approved contract amount.

TASK	RCW PIPELINE TOTAL	FM TOTAL	TOTAL
Task 1 – 30% RCW Pipeline and FM Design*	$ 204,543	$ 84,238	$ 288,781
Task 2 – RCW Pipeline and FM Final Design and Permitting	$ 174,510	$ 78,455	$ 252,965
Task 3 – Ecological Services	$ 55,765	$ 0	$ 55,765
Task 4 – CFI Coordination with SWFWMD	$ 93,780	$ 46,020	$ 139,800
Task 5 – Survey and SUE Allowance	$ 163,000	$ 0	$ 163,000
TOTAL NOT TO EXCEED BUDGET	$ 691,598	$ 208,713	$ 900,311

Labor Category	Hourly Rate
Project Officer	$ 250
Senior Project Manager	$ 225
Project Manager	$ 170
Chief Engineer or Scientist	$ 225
Senior Engineer	$ 215
Senior Scientist	$ 160
Project Engineer	$ 170
Project Scientist	$ 150
Engineer or Scientist	$ 130
Engineer Intern (PhD)	$ 120
Engineer Intern or Associate Scientist	$ 110
Designer	$ 120

Labor Category	Hourly Rate
Senior CADD Designer	$ 115
CADD Designer	$ 100
Senior CADD Technician	$ 90
CADD Technician	$ 80
Systems Analyst	$ 160
Senior GIS Analyst or Senior GIS Programmer	$ 130
GIS Analyst or Programmer	$ 100
Senior GIS Technician	$ 80
GIS Technician	$ 70
Senior Database Administrator	$ 165
Database Administrator	$ 130
Environmental Data Analyst	$ 90
Senior Field Technician Environmental	$ 95
Field Technician Environmental	$ 85
Senior Construction Administrator	$ 155
Construction Administrator	$ 120
Senior Field Representative Construction	$ 105
Field Representative Construction	$ 85
Construction Project Coordinator	$ 70
Senior Administrative Assistant	$ 85
Administrative Assistant	$ 65
Senior Technical Editor	$ 110

Travel – Company Vehicle – $0.60/mile plus 15%
Travel – Personal Vehicle – IRS Standard Mileage Rate plus 15%
Subconsultants – Cost plus 10%

ATTACHMENT A

SAMPLE SUBCONSULTANT SURVEY AND SUE SCOPE OF WORK

ATTACHMENT A

City of Winter Haven Reclaimed Water Pipeline and Master Force Main Design and Permitting
And
Water Main Extension
Winter Haven, FL

JONES EDMUNDS OPPORTUNITY NO. *95300-182-18*

Provide survey and subsurface utility engineering (SUE) for the following:

Survey services shall be provided for the *City of Winter Haven Reclaimed Water Pipeline and Master Force Main Design and Permitting and Water Main Extension* located in *Winter Haven, FL* and shall be performed in accordance with the Florida Minimum Technical Standards for Surveying pursuant to Florida Statue 472 with the Scope of Work as further defined by the following scope and documents:

Survey and SUE Limits

Task 1 – Reclaimed Water Pipeline and Master Force Main:

Survey approximately 14,000 LF from Point A to Point E on the attached map (Attachment B) in accordance with the requirements in Attachment C.

Provide SUE Level B through D prior to or concurrent with survey activities from north of Point A to Point B, and from Point E to Point F. Provide SUE Level A at up to 35 locations to be determined after the initial survey.

Task 2 – Water Main:

Provide SUE Level A at up to 10 locations to be determined between Eagle Lake Loop Road East and Point F. Survey soft-dig locations.

Attachment C – Field Survey Requirements

Attachment D – Cadd Survey Mapping Requirements

Attachment E – Surveyor Requirements

(Cad standards: Jones Edmunds AutoCAD Drawing titled "JONES EDMUNDS CADD STANDARDS" with Layer Naming Convention, Linetypes, and Text Styles. Electronic file to be sent upon authorization to proceed)

Attachment F – Draft "Short Form Contract between Engineer and Subconsultant"

Cadd Drawings shall be provided as required per the above referenced attachments and shall be prepared for plotting at a scale of *1" = 20'* unless otherwise noted. Cadd drawings shall include a 3D surface (TIN) for the existing ground surface and include appropriate break lines.


Connect New RCW Main with Existing RCW Main
Lake Shipp
A
Master Lift Station
'Fast Track' Design
Connect New Force Main with New MLS Discharge Piping
Canal Crossing
B
Lake Lulu
Existing Berm (Potential Future Multi-Purpose Trail)
C
Floodway Crossing
D
HOOVER RD
Floodway North of Hoover Rd
Proposed Harmony on Lake Eloise Development
Lake Eloise
CROTON RD
CSX RAILROAD
E
EAGLE LAKE LOOP RD.
Residential Area
EAGLE LAKE LOOP RD E
CR 540A
ELOISE LOOP RD
CSX Railroad Crossing Pollard Rd
RIFLE RANGE RD
POLLARD RD
PHASE I COMPLETION BY 12/31/2021 PERSWFWMD FUNDING AGREEMENT
PHASE II COMPLETION BY 12/31/2020 PERSWFWMD FUNDING AGREEMENT
Connect FM to the WWTP #3 Influent Piping
F
CYPRESS GARDENS BLVD
LAKE ELOISE DR
W LAKE ELOISE DR
W LAKE ELOISE DR
SHELL RD
SNIVELY AVE CR655

ATTACHMENT C: SUBCONSULTANT FIELD SURVEY REQUIREMENTS

City of Winter Haven Reclaimed Water Pipeline and Master Force Main Design and Permitting

Jones Edmunds Project No. 95300-182-18

Tasks	Included In Scope		Comments
	Yes	No	
ALTA/ACSM Survey		X	
ALTA/ACSM Survey, Table A Optional Survey Items		X	
Property Owner Notification Required Prior to Performing Services		X	Number of Days Notice Required = XX
Horizontal Control Survey Requirements			
Parcel Boundary Survey		X	See Attachment B for survey limits
Roadway Right of Way Survey	X		See Attachment B for survey limits
Legal Description(s)		X	
Adjacent Property Lines Shown, Graphically	X		
Adjacent Property Lines Shown, Defined by Survey		X	
Adjacent Property Owners Names Obtained	X		
Adjacent Property Owners Addresses Obtained	X		
Adjacent Property Owners Tax Parcel Numbers Obtained	X		
Adjacent Property Owners Deed References Obtained		X	
Tie to State Plane Coordinates (NAD83 unless noted otherwise)	X		
Tie to Specified Roadway Monumentation (see Comments)			
Reference Ties for Existing Monumentation Found/Used	X		
Set Monumentation for Missing or Incorrect Corners	X		
Obtain and Provide Title Report		X	
Title Report To Be Provided By Owner/Client		X	
Vertical/Topographical Control Survey Requirements			
Aerial Photography/Mapping Permitted (LiDAR)	X		Where possible
Aerial Control To Be Established	X		
Aerial Control To Be Provided By Others		X	
Provide Field Verification of Aerial Data	X		Where aerial data unable to be obtained
Set Temporary Benchmarks (NAVD88 Datum)			Minimum Number = 10
Locate All Physical, Above Ground Features Horizontally	X		
Locate All Physical, Above Ground Features Vertically	X		
Locate All Overhead Utility Wires Horizontally Only	X		
Locate All Overhead Utility Wires Horizontally and Vertically		X	
Obtain Utility Pole Reference Numbers		X	
Locate Pavement Edge Limits	X		
Locate Pavement Gutter/Bottom of Curb & Terminus Points	X		
Locate Pavement Face/Top of Curb & Terminus Points	X		
Locate Changes in Surface Materials & Note Material Types	X		
Locate Pavement Striping and Markings		X	
Locate Traffic Signal Control Signals, Devices, Poles and Wires, etc.	X		
Locate Traffic Detector Loops		X	
Locate Signs, and Specify Standard Types, or Describe Non-Standard Types	X		
Contact "Sunshine State One Call" and Provide Contact Information	X		
Research Public Utility Records and Provide Utility Plans	X		
Research Public Records for Septic Systems within Survey Limits		X	
Locate Temporary and Permanent Utility Markings Made By Others	X		
Locate Soft-digs or other SUE markings done by others While Performing Main Survey	X		SUE Levels D, C, and B included in scope of work
Locate Soft-digs or other SUE markings done by others After Performing Main Survey	X		SUE Level A included in scope of work
Locate Utility/Drainage Structure (Valves, Vaults, Poles, Rim, Sump, Pipe Inverts, Sizes, Materials and Type, and Other Utility Appurtenances)	X		
Locate Nearest Utility/Drainage Structure Beyond Survey Limits		X	
Locate Culvert Pipe Inverts, Dimensions, Materials and Headwall Corners	X		
Centerline Pavement Profile at Specified Intervals and All Grade Changes	X		Interval = 100'
Obtain Cross Sections at Specified Intervals and Widths	X		Outside of existing right-of-way: Interval = 100', 50' Right and 50' Left. Inside existing right-of-way: Interval = 100', 50' each side of right-of-way.
Obtain Spot Elevations at Specified Intervals		X	Approximate XX' by XX' Grid
Obtain Spot Elevations at Grade Changes, Swales, Ditches, etc.	X		
Obtain Creek/River Cross Section Above and Below Waterline		X	Interval = XX', XX' Rt and XX' Left. Alignment(s) = XX
Locate High Water Marks or Other High Water Evidence		X	
Perform bathymetric survey of ponds/lakes		X	

Tasks	Included In Scope		Comments
	Yes	No	
Locate Building Corners/Perimeter	X		For building located within and up to 25' beyond survey limits
Locate Utility Service Entry Points/Meters		X	For building located within and up to XX' beyond survey limits
Determine Building Finished Floor Elevation		X	For building located within and up to XX' beyond survey limits
Locate Limits of Heavily Wooded Areas/ Treelines/Shrub Rows	X		
Locate Individual Trees Within Wooded Areas For Specified Trees		X	Location, Size & Type: Caliber Greater Than or Equal To XX"
Locate Individual Trees Outside Wooded Areas For Specified Trees	X		Location, Size & Type: Caliber Greater Than or Equal To 8"
Locate Wetland Markings, Wells, Borings, etc. While Performing Main Topo	X		
Locate Wetland Markings, Wells, Borings, etc. After Performing Main Topo and Mapping		X	

ATTACHMENT D - CADD SURVEY MAPPING REQUIREMENTS

1. If Civil 3D is used, Jones Edmunds will supply the Surveyor with the standard Jones Edmunds Civil 3D dwg file for use to create survey in accordance with Jones Edmunds standards. Jones Edmunds styles, layers, and colors that are set up are not to be altered. The Surveyor may import their own Survey Figure styles and other styles not set up in the Jones Edmunds file as necessary. Imported Surveyor styles shall adhere to Jones Edmunds standards as listed below.

2. All entities shall be drawn with properties (i.e., Line types and colors) BYLAYER. This also applies to all Civil 3D styles and objects. Civil 3D Styles set to color by entity are not to be used.

3. Text shall be placed on a text only layer and will be 0.1" in height with a width factor of 0.9. The font for all text styles shall be ROMANS. Wipeouts are not to be used.

4. The LTSCALE variable shall be set to the viewport scale and all line types shall remain at an entity scale of 1.

5. Contours shall be placed on a separate layer of their own. Contour labels shall be smaller than the rest of the text on the drawing (0.1 minimum). The contour interval shall be 1 foot. "Tick marks" designating depression contours, if used, shall be placed on a separate layer.

6. There shall be no disjointed lines or polylines. To the extent possible lines and polylines shall be continuous. Splines are not to be used.

7. A short description of the survey shall be provided in writing. The description shall include coordinate base (horizontal and vertical datum), benchmark information, North rotation, etc.

8. If software other than Civil 3D is used the Surveyor shall provide **ALL** data files used to create the final survey, including, but not limited to, points, faults or break lines, and the final TINs/DTMs. If LDD/AECC_POINTS have been exploded in the drawing, the surveyor shall export an xml file from the original LDD file and provide an .xls or comma delimited text file with all of the points in the drawing.

9. Civil 3D spot elevations shall utilize only the Civil 3D Points command on their own layer. Spot elevations as Surface Labels are not to be used.

10. Drawings shall be provided in AutoCAD 2016 DWG (if base or plain and ONLY if exported to AutoCAD) format or Autodesk Civil 3D 2016 on compact disc, FTP, or via email.

11. The drawing shall remain at true north. The drawing is not to be rotated to fit a title block. The Surveyor will utilize AutoCAD's UCS or Dview Twist commands to rotate the view within the viewport.

ALE TO 1.

A BLOCK WITH EDITABLE
TITLE BLOCKS.

APPLIES TO THE ENTIRE SHEET.

O ANY PARTICULAR SECTION OF THE SHEET.

NING NOTES

ON MORE THAN ONE PAGE

DETAIL DESIGNATION

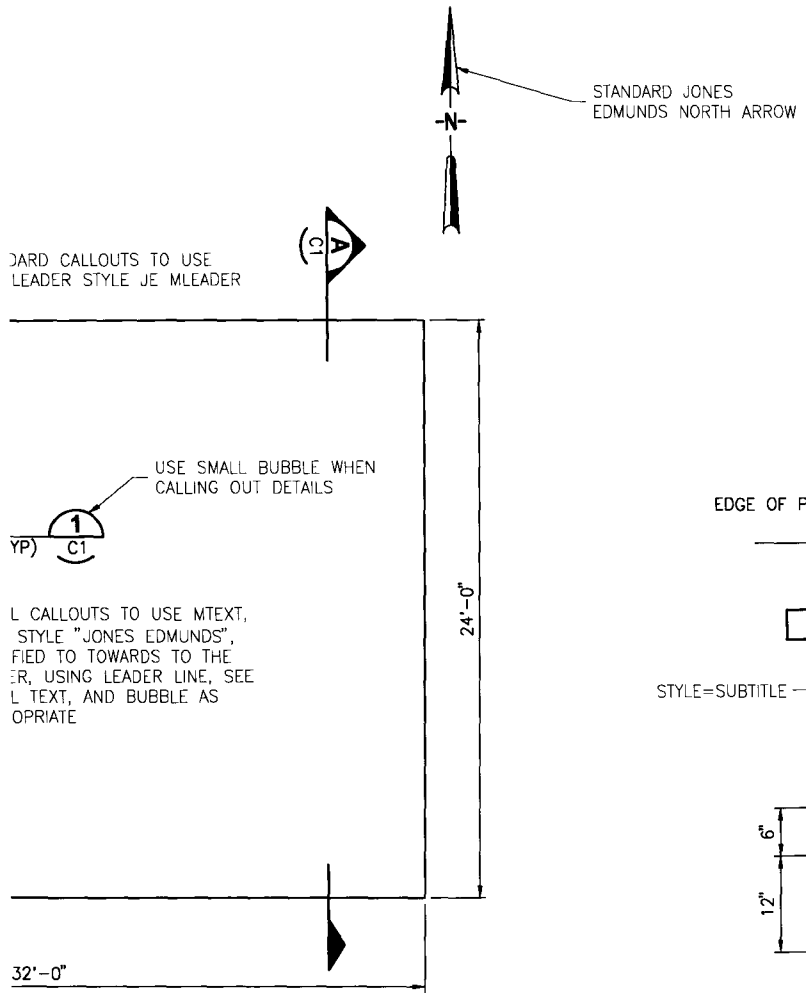
SECTION APPEARS ON

SECTION DESIGNATION

SECTION DESIGNATION

NOTE:
DETAIL BUBBLES ARE TO BE NUMBERS AND SECTION BUBBLES ARE TO BE LETTERS UNLESS OTHERWISE INDICATED BY CLIENT STANDARDS.

SECTION AND DETAIL BUBBLES

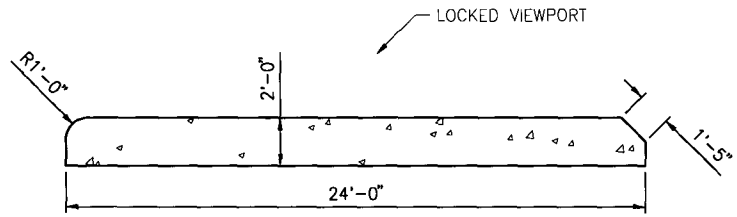


TO THE ASSOCIATED PLAN OR DETAIL.
TITLE AND DRAWING.

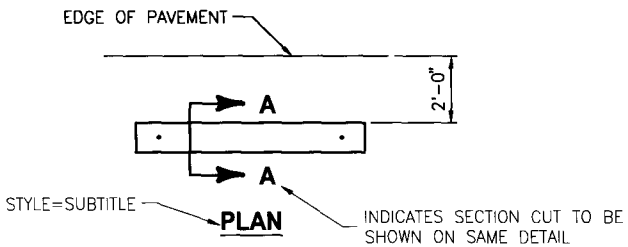
NG PLAN — STYLE=TITLE (TITLE TO BE CENTER JUSTIFIED)

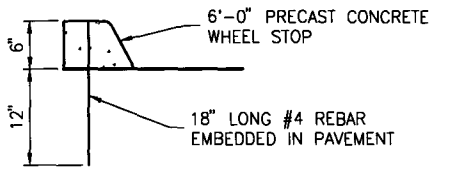
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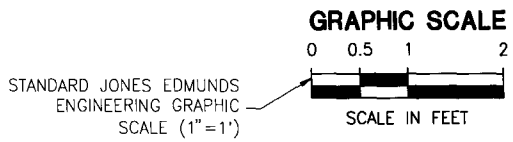
SECTION A (C1)
1/4"=1'-0"

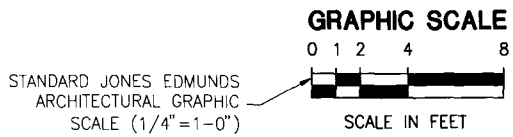


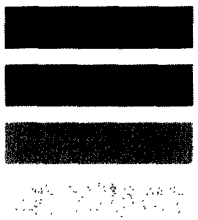


SECTION A-A — STYLE=SUBTITLE

WHEEL STOP DETAIL (1) (C1)
1"=1'







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DIMENSION, CALLOUT, AND TEXT EXAMPLES

Standard Subcontract for Professional Services

IN CONSIDERATION OF the execution of this Subcontract and the obligations imposed by it, Jones Edmunds & Associates, Inc. ("Engineer") and Subconsultant hereby enter into this Standard Subcontract for Professional Services ("Subcontract") as of the Effective Date shown below.

Subconsultant's Name

Subconsultant's Address

Project Name

Engineer's Project #

Prime Client Name

Prime Contract Information

Scope of Services

Basis for Compensation

Compensation for the services shall be on a Lump Sum basis totaling $Click here to enter text. ("Fee"). If the total amount invoic hes e, Subconsultant will cease furnishing services pending Engineer's adjustment (increase) of the

Attachments

Schedule/Subcontract Time

Business Certifications

SUBCONSULTANT IS REQUIRED TO COMPLETE THE FOLLO G SECTION (S aragraph 21 ional information)

NAICS Code		Size Standard (Millions of Dollars)		Size Standard (Numb of Employees	

☐Large Business (LB) ☐Small Business (SB) ☐Employee-Owned Co

Small Business Categories (Check all that apply)

☐Alaska Native (ANC) ☐Disabled Veteran Owned (SDV dvantage ess (SDB) ☐HBCU ☐HUBZone (HUB SB)

☐Indian Tribe ☐Minority Business ☐Veteran Owned (VO an Owned SB)

AS OF THE EFFECTIVE DATE OF THIS SUBCONTRACT ubco ant certifi t these Business Certifications are accurate and current. Subconsultant will notify Engineer in writing within een (ays of any ange to these Business Certifications.

Effective Date

THE EFFECTIVE DATE of this Subc last date show elow or

Subconsultant is not authorized to b wor to (1 ubconsultant's receipt from Engineer of a copy of this Subcontract executed by both parties; accept ineer of Subconsultant's insurance certificate meeting the requirements outlined in Paragraph 14; nd accep Engineer of a completed IRS Form W-9.

Engineer

By

Printed Name & Title

Date

M Approval

Subconsultant

By

Printed Name & Title

Date

DM/OM Approval

Return a PDF of signed bcontract, Certificate of Insurance, W-9, and other documents requested to:
contractservices@jonesedmunds.com

Or m with origi gnatu to Jones Edmunds, 730 NE Waldo Road, Gainesville, FL 32641 to request a copy with original signatures.

SAMPLE

TERMS AND CONDITIONS
Standard Subcontract for Professional Services

1. **Subcontract Documents**: This Subcontract consists of the terms stated on Page 1 together with the terms and conditions stated (i) on Pages 2-3 of this Subcontract; (ii) in the attachments; and (iii) other documents incorporated by reference (together, "Subcontract Documents").

2. **Relationship to Engineer:** Subconsultant shall perform services under this Subcontract as Engineer's independent professional associate for the project, shall be responsible for the means and methods used in performing the professional services under this Subcontract, and is not a joint-venturer with Engi[illegible] Engineer shall be the general administrator and coordinator of the professional services for the project and shall facilitate the exchange of information among the [illegible]ndent professional associates and consultants retained by Engineer for the coordination of their services. Nothing in this Subcontra[illegible]tended to create, nor shall it be construed to create, a fiduciary duty owed by either party to the other party.

3. **Prime Agreement:** The Prime Agreement (including related contract documents) entered into by and between Engineer and its Pri[illegible]ent regarding the [illegible]oject is hereby incorporated into this Subcontract. Subconsultant agrees to be bound to Engineer and to assume toward Engineer all the ob[illegible]ns, liabilities, resp[illegible]ities, conditions, requirements and duties (together, "Obligations") that Engineer, by the Prime Agreement or applicable law, assume[illegible]d or is bound to i[illegible]e Client, directly or indirectly, insofar as the Prime Agreement and applicable law apply to the services to be performed under this Subcon[illegible]

4. **Basic Services of Subconsultant:** Subconsultant's communications with the Prime Client or Engineer's other independent profess[illegible]ssoci[illegible]d consultants will be through or with the knowledge of Engineer. Subconsultant shall perform its services in character, sequence, and timing so that th[illegible]ordinated with those of Engineer and other independent professional associates and consultants for the project. Subconsultant agrees to a mutual exchange[illegible]ect documents (if any) with Engineer and other independent professional associates and consultants.

5. **Additional Services:** Unless authorized in writing in advance by Engineer, Subconsultant shall not furnish or obtain from others additional ser[illegible]f any [illegible] incur additional costs for any reason.

6. **Standard of Care:** Services provided by Subconsultant under this Subcontract will be performed in a m[illegible]nsistent with that degree of care and [illegible]dinarily exercised by members of the same profession currently practicing under similar circumstances. Upon notice to[illegible]nsultant and by mutual agreement between the parties, Subconsultant will correct those services not meeting such a standard without additional compensation.

7. **Confidentiality:** Subconsultant understands and acknowledges that as a part of its work it[illegible]ss to info[illegible] and materials wh[illegible]gineer or the Prime Client may consider to be confidential or proprietary to their businesses. Subconsultant a[illegible]ot to r[illegible] disclose t[illegible]utside party[illegible]formation with respect to the work being performed or the nature of the work being performed by Subconsult[illegible]less ordered[illegible]so by a cou[illegible]itrator[illegible] of which shall be given by Subconsultant to Engineer. Subconsultant agrees to make all its employees awar[illegible]s requirement fo[illegible]fidentiality a[illegible]closure pursuant to it.

8. **Time of Performance:** Subconsultant shall commence work when directed b[illegible]neer and shall com[illegible]he work by the da[illegible]red for completion of the work by Engineer or Engineer's representative. Subconsultant shall perform the wor[illegible]times, in an orde[illegible]t places as Engineer or Engineer's representative shall reasonably direct. Subconsultant will coordinate its work with that of Engineer or [illegible]r's represe[illegible] or other subconsultants so that all scheduled operations on the project may proceed in an orderly and efficient manner and be com[illegible]leted within [illegible] requi[illegible]s of the project.

9. **Billing:** Subconsultant shall submit monthly invoices for service[illegible]d and for re[illegible]xpenses incurred (if applicable) on a date and in a format acceptable to Engineer. If Engineer objects to any invoice submitted[illegible]sultant, Eng[illegible]all so advise Subconsultant in writing giving reasons therefor within 14 days of receipt of such invoice. If no such objection is made, the i[illegible]e considered[illegible]ble to Engineer. To expedite processing, invoices should be emailed to invoices@jonesedmunds.com with a copy to Engineer's Pr[illegible]M[illegible]

10. **Payment:** Notwithstanding any other terms in the Subcontract Docu[illegible]ts to [illegible]trary, Engine[illegible]ll bill its Prime Client monthly on account of Subconsultant's services and expenses, shall exert reasonable and diligent[illegible]rts to [illegible]payment due[illegible] shall pay Subconsultant in accordance with FS 218.735(6) (Florida's Prompt Payment Act) after Engineer r[illegible]ves payment from its P[illegible] Client,[illegible]ayment being a condition precedent to Engineer's obligation to make payment under this Subcontract. Subconsultan[illegible]make payment to it[illegible]bconsulta[illegible]l suppliers in accordance with FS 218.735(6).

11. **Termination:** The obligation to provide fu[illegible] this Subcon[illegible] may be te[illegible]ted by either party upon 30 days' written notice in the event of a substantial failure by the other party to perform in[illegible]ance[illegible]erms he[illegible]through no fault of the terminating party. This Subcontract will terminate automatically upon termination of the Prime Agreem[illegible]ween En[illegible]d th[illegible]ime Client. Engineer shall promptly notify Subconsultant of such termination. Engineer shall pay Subconsultant for all services prope[illegible]dered and a[illegible]ly incurred up to the date of termination, in accordance with the Billing and Payment provisions of this Subcontract, less any amounts [illegible]gineer.

12. **Records:** Subconsultan[illegible]aintain all records (fiscal a[illegible]er) and design calculations on file in legible form. Records shall not be disposed of by Subconsultant for a minim[illegible] after project comple[illegible] as may be otherwise specified in the Prime Agreement). Subconsultant's records and design calculations will be availabl[illegible]exam[illegible]audit if and as req[illegible]nder the Prime Agreement.

13. **Ownership of Deliverab[illegible]** Ownership o[illegible]ght to all del[illegible]ables produced pursuant to this Subcontract shall be governed by the Prime Agreement.

14. **Insurance:** Subconsultant [illegible]rocure busi[illegible] types of coverage and limits shown below. Evidence of insurance shall be supplied to Engineer prior to commencement of Subc[illegible]tant's s[illegible]s in the for[illegible] Standard Acord Form issued by the insurer or insurer's agent listing Engineer as certificate holder and certifying the existence of suc[illegible]ver[illegible]e policy number, and the policy period for which the premium has been paid. Engineer shall be listed as additional insu[illegible]sultant's Comme[illegible]eral Liability and Automobile Liability insurance policies. Subconsultant is required to provide Engineer with an updated c[illegible]e of i[illegible]ance upon expirat[illegible]ancellation, or material change of any insurance policies required hereunder during the term of this Subcontract or as o[illegible]wise noted. Failure of Subconsul[illegible]o provide such certificate or other evidence of full compliance with these insurance requirements or failure of Engineer to [illegible]ntify a deficiency from evidence pr[illegible]d shall not be construed as a waiver of Subconsultant's obligation to maintain such insurance.

- Commer[illegible]bility: $[illegible],000 per occurrence and aggregate.
- Aut[illegible]00,000[illegible]bined single limit (including hired and non-owned liability).
- [illegible]Compensatio[illegible]tutory Limits.
- [illegible]ployer's Liability: $[illegible]0,000 each accident; $1,000,000 disease–policy limit; $1,000,000 disease–each employee.
- Professional Liability: [illegible]less than $1 million per claim, effective for a minimum of three years after completion of Subconsultant's Services OR after construction of the P[illegible] (if applicable), whichever length of time is greater.

15. **Indemnification:** S[illegible]ltant shall indemnify and hold harmless Engineer and its officers and employees from liabilities, damages, losses, and costs, including, but not li[illegible] attorneys' fees, to the extent caused by the negligence, recklessness, or intentionally wrongful conduct of Subconsultant and other persons employed or u[illegible] Subconsultant in the performance of the services. Subconsultant is not obligated to indemnify Engineer for Engineer's own negligence.

16. **Liability of Employee or Agent**: PURSUANT TO SECTION 558.0035, FLORIDA STATUTES, AN INDIVIDUAL EMPLOYEE OR AGENT OF SUBCONSULTANT OR ENGINEER MAY NOT BE HELD INDIVIDUALLY LIABLE FOR NEGLIGENCE.

SAMPLE

17. **Jobsite Safety:** Neither Engineer nor Engineer's representative shall have responsibility under any circumstances for Subconsultant's onsite safety program or practices. In the performance of the work, Subconsultant shall at all times comply with applicable federal, state and local health and safety requirements, including but not limited to OSHA and Construction Safety Act of 1969 and any other statutes, ordinances, rules or regulations applicable to the work. This requirement is intended to promote the uninterrupted and timely execution of the work for the benefit of Engineer and the Prime Client, and is not intended to bestow a bene upon any third person to this Subcontract, nor has Engineer, by this requirement, obligated itself in any way to monitor Subconsultant's compliance with this or Subconsultant's safety procedures and practices in the performance of the work.

18. **Successors and Assigns:** Neither Engineer nor Subconsultant shall assign, sublet, or transfer any rights or interest in this Subcontra ding the right to enforce or seek damages, without the written consent of the other, and any attempted assignment without such consent shall be void. Nothing ned in this paragr h shall prevent Subconsultant from employing such independent professional associates and consultants as Subconsultant may deem appr to assist in the p nce of services hereunder. Nothing herein shall be construed to give any rights or benefits hereunder to anyone other than Engineer an nsultant and all and responsibilities undertaken pursuant to this Subcontract will be for the sole and exclusive benefit of Engineer and Subconsultant a for the bene ny other party.

19. **Severability and Survival:** Any provision of this Subcontract later held to be unenforceable for any reason shall be deemed void, a ing provisions shall continue in full force and effect. All obligations arising prior to the termination of this Subcontract and all provisions of this Subcontract a responsibility or liability between Engineer and Subconsultant shall survive the completion of the services hereunder and the termination of this Subcontract.

20. **Dispute Resolution:** In an effort to resolve any conflicts that arise during or following the completion of the project, Engineer and Subconsul ee tha disputes between them arising out of or relating to this Subcontract shall be submitted to nonbinding med unless the parties mutually agree othe rties further agree to include a similar mediation provision in all agreements with independent contractors and nts retained for the project and to req independent contractors and consultants also to include a similar mediation provision in all agreements with s actors, subconsultants, suppliers, or i icators so retained, thereby pretrying for mediation as the primary method for dispute resolution between the parties to tho ements. If any legal action is necessary to enforce or interpret this Subcontract, the prevailing party shall be entitled to recover a reasonab 's fee, in to such other relief a be appropriate.

21. **Business Certification Definitions:** Subconsultant shall list its NAICS Code (found a .gov/eos aics/index.htm the Code's corresponding size standard listed at https://www.sba.gov/sites/default/files/files/Size_S ds_Table. bconsultan heck th sponding box(es) for all minority certifications it possesses.

22. **Utilization of Small Business Concerns:** All Subconsultants (except small s concerns) who e bcontracts in exc 50,000 ($1,500,000 for construction of any public facility) with further subcontracting possibilities sh quired to adopt a s tracting plan that co es with the requirements of FAR Clause 52.219-9, Small Business Subcontracting Plan.

23. **Equal Opportunity Employer:** Subconsultant affirms that it is an qual Opport mplo such, 41 CFR 60-1.4(a), 41 CFR 60-250.5 and/or 41 CFR 60-300.5, 41 CFR 60-741.5 as well as 29 CFR Part 471, Appendix A to t A are here d by reference.

41 CFR 60-1.4(a) prohibits discrimination against qualified individu asis of race, eligion, sex or national origin and requires affirmative action by covered prime contractors and subcontractors to ensure applicants are nd that empl e treated without regard to race, color, religion, sex or national origin.

41 CFR 60-250.5 and 41 CFR 60-300.5(a) prohibit discrimination agains alifi cted veteran equires affirmative action by covered prime contractors and subcontractors to employ and advance in employment qualified protected rans.

41 CFR 60-741.5(a) prohibits discrimination ag ualified individuals o basis o lity, and requires affirmative action by covered prime contractors and subcontractors to employ and advance in em fied individuals w isabilities.

Pursuant to 29 CFR Part 471, Appendix A to S A, i ing Executi rder 13496:

(1) During the term of this Subcontract, Subconsult es to p ice, of size and in such form, and containing such content as the Secretary of Labor shall prescribe, in conspicuous places in and about its plant ffices whe overed by the National Labor Relations Act engage in activities relating to the performance of the Subcontract, including all places whe es to employ tomarily posted both physically and electronically. The "Secretary's Notice" shall include the following i mation: See 29 CFR Part 4 endix A to Sub t A, incorporated here by reference, for specific text. (Note: Approved posters which comply with this re n be downloaded at ww dol.gov.)

(2) Subconsultant will com s of the Secretary and related rules, regulations, and orders of the Secretary of Labor.

(3) In the event that Subcons does not any of the req ments set forth in paragraphs (1) or (2) herein, this Subcontract may be cancelled, terminated, or suspended in whole or in pa d Subconsult lared ineligible for further Government contracts in accordance with procedures authorized in or adopted pursuant to Executive 13496 of fy 30 other sanctions or remedies may be imposed as are provided in Executive Order 13496 of January 30, 2009, or by rule, reg n, or of the Secreta Labor, or as are otherwise provided by law.

(4) Sub t will include the of paragraphs (1) through (4) herein in every contract or purchase order entered into in connection with this Subcontract (u y rules, regulati orders of the Secretary of Labor issued pursuant to Section 3 of Executive Order 13496 of January 30, 2009), so that such sions will be binding upon each r-tier consultant. Subconsultant will take such action with respect to any such contract or purchase order as may be directed the Secretary of Labor as a means o rcing such provisions, including the imposition of sanctions for noncompliance; provided, however, if Subconsultant becomes involved in li n with a lo er consultant, or is threatened with such involvement, as a result of such direction, Subconsultant may request the United States to enter in to prot e interests of the United States.

24. **E-Ver** onsultant s tilize t U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of all new employees hired duri during the ter this Subcontract.

25. **Governing Law:** This Sub act shall be governed by, construed, and interpreted in accordance with the laws of the State of Florida.

26. **Entire Contract:** This S tract constitutes the full and complete understanding of the parties on this subject, and supersedes all previous discussions, negotiations, proposals, a tracts, if any, between the parties. This Subcontract may be changed only by a writing executed by both parties. Any of the terms or conditions may be waived at any time by the party entitled to benefit therefrom, but no such waiver shall affect or impair the right of the waiving party to insi bservation, performance or satisfaction of that term or condition at a later time, or impair the right of the party to insist upon proper performance of any other term or condition. In the event of conflict between terms, such conflict shall be resolved by reference to the following: (1) portions of the Prime Agreement applicable to Subconsultant and its services; (2) the terms stated on Page 1 of this Subcontract; (3) the Terms and Conditions stated on Pages 2-3 of this Subcontract; (4) the stated attachments; and (4) other documents incorporated by reference.

SAMPLE

EXHIBIT A

SCOPE OF SERVICES

2020 TASK ORDERS 1.0 THROUGH 7.0

RECLAIMED WATER PIPELINE AND MASTER FORCE MAIN BIDDING AND CONSTRUCTION

1 INTRODUCTION

The City of Winter Haven produces approximately 4-million gallons per day (MGD) of treated public-access reclaimed water (RCW) from Wastewater Treatment Plant (WWTP) No. 3. Recently, the City completed construction of a new RCW pump station and ground storage tank at WWTP No. 3 through cooperation with the Southwest Florida Water Management District (SWFWMD) to support using this water for beneficial purposes. Jones Edmunds and the City previously evaluated the feasibility of a RCW pipeline that could connect WWTP No. 3 and the City's existing RCW distribution system near the Chain O'Lakes Complex. In addition, the existing 30-inch force main (FM) from the Master Lift Station (MLS), located at the Chain O'Lakes Complex, to WWTP No. 3 is at the end of its useful life and requires replacement.

In November 2014, Jones Edmunds worked with the City to complete a Route Evaluation Report (RER) for both the RCM pipeline and FM. Since the RER, a private developer purchased approximately 350-acres of land on the west shore and south of Lake Eloise for a multi-use residential/commercial/recreational development known as Harmony on Lake Eloise. This development incorporates the expected pipeline route, and the developers have agreed to work with the City to place both the RCW pipeline and FM in a location that is beneficial to both the City and the new development.

The City has a cooperative funding grant with SWFWMD for the completion of the RCW portion of the project that specifies that the project will consist of two phases: Phase I from WWTP No. 3 to Croton Road and Phase II from Croton Road to Chain O'Lakes Complex. The City anticipates using a State Revolving Fund (SRF) loan to fund the project.

Under Request for Qualifications RFQ-18-36, Jones Edmunds was selected by the City to provide professional services for the project. In the previous Scope of Services, Jones Edmunds provided design and permitting services for approximately 23,000-linear feet of RCW interconnect pipeline from WWTP No. 3 to the existing RCW system at the Chain O'Lakes Complex and designing and permitting approximately 23,000-linear feet of FM along the same or similar route. In addition, under Task Order #17, Jones Edmunds provided design and permitting services for approximately design and permitting services for the installation of 6,500-inear feet (LF) of 16-inch water main (WM) from the south side of WWTP #3 to the southeast corner of Eloise Loop Road.

This scope of services is being prepared to provide continued permitting, easement, and funding support along with Bidding and Construction services for all the mains.

2 SCOPE OF SERVICES

Task 1.0 – Easement Acquisition, Funding and Project Management Coordination to Bid Phase

Permitting, Funding and Project Management Coordination includes all the required services anticipated to maintain continuity between the City and Jones Edmunds design teams and outside agency stakeholders from final design phase to bid phase. Jones Edmunds Project Manager, Senior Engineer, Engineer of Record, and Engineer will support the City with the following efforts:

1.1 Jones Edmunds will support the City's efforts in obtaining easements by providing supplemental information, maps, etc. Once all the required easements are obtained by the City, Jones Edmunds will submit the required permits to both the County and FDEP. Jones Edmunds will also provide suggested responses to regulatory Request for Additional Information (RAIs). This scope anticipates two RAIs will be required.

1.2 Jones Edmunds support the SWFWMD cooperative funding agreement by submitting for the City's review monthly and quarterly reports required by the agreement.

1.3 Jones Edmunds will assist the City with applying for a FDEP State Revolving Fund loan for the construction of the project. Once all the required permits have been submitted, Jones Edmunds will assist the City with preparing a Request for Inclusion Package including 100% Plans and Specifications. Jones Edmunds anticipates one pre-application meeting with FDEP. Once the project is placed on the priority list, approved for funding, and the bids are received, Jones Edmunds will prepare a request to award package to FDEP for approval.

1.4 Based on discussions with the City, Jones Edmunds will incorporate design revisions and updates to the contract drawings and bid schedule as the project requires.

1.5 Jones Edmunds will prepare agenda, schedule updates, attend, and provide minutes for the monthly status meetings between the City and Jones Edmunds. This scope of services anticipates six meetings will be required before the start of construction.

Task 2.0 – Bid Phase Services

Bid Phase services include services listed below to take the completed design from Ready to Advertise through Award of the construction contract. Jones Edmunds, Project Manager, Engineer of Record, Construction Coordinator, Resident Observer, and others staff as required will perform the following:

2.1 Assemble Bid Documents including drawings, specifications, permits, and appendices into a final bid solicitation package with comments from the City and Regulatory agencies incorporated

into a final bid package. Jones Edmunds to provide signed and sealed electronic (pdf) and hard copies (four specifications, one 22-inch x 34-inch full size sets of plans, and three 11-inch x 17-inch half size) to the City for advertisement.

2.2 Prepare pre-bid meeting agenda, attend pre-bid meeting, prepare and submit meeting minutes to the City within 5 working days.

2.3 At the City's direction, Jones Edmunds will issue clarifications to bidders' verbal and written questions. Clarifications will be submitted in writing and Jones Edmunds' responses will be in the form of an Addendum. This scope of services assumes up to three addenda will be required.

2.4 Assist the City in evaluating the bids by providing a bid tabulation, evaluating the responsive bids, contacting references and providing record of finding report to the City for contract award.

2.5 Prepare conformed contract documents including drawings, specifications, permits, and appendices with addendum incorporated into a "For Construction" package. Jones Edmunds to provide electronic (pdf) and hard copies (four specifications, two 22x34" full set of plans, and two 11x17" half size) to the City.

Task 3.0 – Construction Administration

Construction Administration is the support required during project construction. This task includes oversight by the Project Manager, as well as support by the Construction Coordinator to coordinate activities, help offset potential schedule/construction conflicts and process, track and manage the project documentation required by the construction contract. Jones Edmunds' construction administration and coordination items necessary to document the project's performance include:

3.1 Prepare for and lead a pre-construction meeting with the Contractor and City after award of the contract. Prepare agenda, provide sign-in sheet, distribute meeting minutes to the Contactor and the City. This meeting will review the Contractor's work schedule, submittal schedule, shop drawings, material submittals, progress payments, work hours and discuss general contract requirements and procedures, including lines of communication.

3.2 Prior to the start of construction, Jones Edmunds PM and Construction Coordinator will meet with the City PM to discuss funding requirements and City standards related to the Contractor's Schedule of Values, CPM Construction Schedule, Submittal schedule, proposed Shop Drawing and O&M Submittals, proper forms for Monthly Payment Applications, Submittals, Requests for Information (RFIs), Requests for Proposals (RFPs) and interim field change agreements (IFCAs).

3.3 Prepare for and lead bi-weekly construction progress meetings, including the preparation of agendas, recording of the meetings and distribution of meeting minutes.

3.4 Review submittals, shop drawings, material samples, results of tests and inspections, and other data, which the Contractor is required to submit.

3.5 Track submittals in the construction log including submission and return dates, status, and action items comments. Submittal log will be updated regularly for discussion at progress meetings.

3.6 Jones Edmunds will work with the City in determining the acceptability of substitute materials and equipment proposed by the Contractor. Jones Edmunds will coordinate the final determination and follow-on submittal requirements with the Contractor.

3.7 Receive and review maintenance and operating instruction manuals, schedules, guarantees, bonds, certificates of insurance, which are to be assembled by the Contractor in accordance with the Contract Documents.

3.8 Receive draft Pay Applications from the Contractor, review with the City PM, submit requested changes to Contractor, and make recommendation for payment to the City. Verify that all deliverables required by the contractor for the monthly pay application are submitted and provided with the pay application to the City.

3.9 Review and respond to Contractor requests for information (RFIs). Jones Edmunds will coordinate all responses with the City PM prior to issuing response to the Contractor.

3.10 Track RFIs in the construction log including submission and return dates, status, and action items comments. RFI log will be updated regularly for discussion at progress meetings.

3.11 Prepare Change Orders (COs), as required, and assist during negotiations of Contractor cost proposals.

3.12 Verify the Contractor is compliant with all permit requirements. Work with the Contractor and the City to resolve any compliance issues.

3.13 Prepare and submit Proposed Contract Modifications (PCMs) to the contractor through Contract Manager. Review, analyze and make recommendation to the City, on proposals submitted by the Contractor. As required, PCMs will be incorporated into Change Orders for contract modification.

3.14 Coordinate testing requirements with the Contractor and verify that Contractor provided testing is performed and results are both reviewed for acceptability and incorporated into the construction log.

3.15 Prepare and log Notices of Non-Compliance.

3.16 Review, analyze and continually monitor Contractor's initial baseline CPM schedule and monthly updated schedules for conformance with contract documents and established milestones.

3.17 Provide City with a monthly status report outlining the tasks performed by Jones Edmunds for the previous month and a general narrative of the construction progress. This report will be attached to the Jones Edmunds invoice.

TASK 4.0 - Submittal Review and Response to RFIs

Jones Edmunds will verify submittals and RFIs are logged, disseminated, reviewed, and returned to the Contractor. Project submittals will include administrative submittals (i.e., construction schedules and work plans), shop drawings and product data for the materials to be incorporated into the project, warranties, samples, and O&M manuals. Requests for Information include any formal written request initiated by the Contractor to provide clarification to the contract documents.

Jones Edmunds estimates reviewing 50 submittals for the project and responding to 25 Requests for Information.

TASK 5.0 - Construction Observation

Provide and supervise observation staff to perform daily on-site observation of the Contractor's activities to verify compliance with the Contract Documents, while providing accurate records of the Contractor's progress by completing Daily Construction Reports with construction photographs of work being performed.

The Project Manager and Resident Observer will verify the level of staffing and equipment that the Contractor has on site, witness and document testing, take photographs, provide a daily observation record, verify that materials delivered to the site are consistent with submitted materials, and review progress reports and payment requests against constructed project elements. This Scope includes the services of the Project Manager, Resident Observer, and the Construction Coordinator during the 22 months (660 days) of the construction contract schedule. This Scope and Fee Estimate plans and budgets for the Resident Observer to be on site to monitor the project 90% of the total project time. The on-site personnel will be supported by the Project Manager, Construction Coordinator, Engineer-of-Record, and other Engineers or Engineer Interns on an as-needed basis for both on- and off-site construction activities. Jones Edmunds will coordinate with the Contractor to determine their schedule for construction events that require observation. The estimate for all Jones Edmunds personnel is based on 8-hour days.

5.1 Provide onsite observation to verify compliance with the Contract Documents and inform City of progress and any observed deficiencies.

5.2 Prepare and log Daily Field Reports documenting construction activities. Jones Edmunds to submit reports to the City on a monthly or as needed basis.

5.3 Review the Contractor's red-line as-builts on site on a monthly basis.

5.4 Provide daily coordination with the Contractor's superintendent regarding planned on-site construction activities and coordination of activities with City's Project Manager.

5.5 Coordinate with City Project Manager when testing that requires the presence of City Staff is necessary.

5.6 Observe and recommend to the City, that the Contractor has met the requirements of the project milestones established in the contract documents.

5.7 Assist the City, as needed, with resident or landowner coordination including temporary or permanent easements, complaints, and final restoration.

5.8 Report to the City Project Manager incidents of property damage whether City, County, or private property. Provide detailed information and photos within 24 hours of occurrence.

5.9 Log which FDOT Maintenance of Traffic Indexes the Contractor uses. Jones Edmunds will meet with the Contractor's FDOT MOT certified personnel each day we are onsite.

5.10 The Contractor is responsible for their safety while onsite. Jones Edmunds will follow the contractor's site safety and health plan whenever our representatives are onsite.

TASK 6.0 - Contract Closeout

When the Contractor notifies the City PM and Jones Edmunds that the project has reached Substantial Completion, Jones Edmunds will begin contract closeout, which includes the following services:

6.1 Conduct a Substantial Completion site walk through with the City PM and the Contractor and provide a punchlist (an initial list of items to be corrected or completed) to the Contractor and the City.

6.2 Assist the City with issuing a Certificate of Substantial Completion with final punchlist attached for the City and the Contractor to sign.

6.3 Review the Contractor's mark-ups of the Construction Drawings for conformance and accuracy.

6.4 Provide post-construction County, CSX, and FDEP permit certifications.

6.5 Provide complete turnover package of project documents including final construction logs in electronic format.

6.6 Conduct a Final Completion site walk through with the City PM and the Contractor and document remaining deficiencies.

6.7 Assist the City with preparing, reviewing, and executing final documentation required by the Contract Documents for Final Acceptance and project closeout.

6.8 Based on the as-built information and CAD drawings prepared by the Contractor, Jones Edmunds will prepare signed and sealed Record Drawings for submission to regulatory agencies and the City's records. Jones Edmunds will provide electronic

(CAD and pdf format) and three hard copies (one 22x34" full set of plans and two 11x17" half size) to the City.

TASK 7.0 - FDEP SRF Compliance Monitoring:

Jones Edmunds will assist the City in maintaining compliance with the required guidelines identified in Appendix A of the State Revolving Fund Supplemental Conditions. Specifically, Jones Edmunds will support FDEP SRF Compliance in the following areas.

7.1 Article 11 – Debarment and Suspension – Jones Edmunds will obtain certifications from subcontractors and submit to the City. Jones Edmunds will provide verification of certifications by providing the City, System for Award Management (SAM) and SUNBIZ printouts.

7.2 Article 12 – Equal Employment Opportunity – Jones Edmunds will support the City by providing guidance to the Contractor and Subcontractor of City required documentation or initiatives required related to compliance with this article.

7.3 Article 13 – Immigration Reform and Control Act – Jones Edmunds will provide the Contractor with copy of E-Verify printout and provide guidance on compliance verification as required.

7.4 Article 15 – Federal Labor Standards Provision (Davis-Bacon Act) - Jones Edmunds will obtain and review weekly certified payroll from the Contractor and all Subcontractors. Identify and discrepancies, resolve with the Contractor and provide log to the City with discrepancies and resolutions. Perform monthly Labor Interviews on SF 1445 forms and submit to the City. Photograph and submit to the City job board with wage determinations and labor posters. Obtain from Contractor and all Subcontractors authority to sign certified payrolls signed by Owner or President, authorization to deduct signed by all employees, and wage and hour sheets signed by employees.

7.5 Article 16 – American Iron and Steel Provision (AIS) – Jones Edmunds will provide spreadsheet of all approved materials identifying required AIS materials and AIS certifications received. The CONSULTANT will obtain AIS certifications as part of the submittal process. Spreadsheet and certifications to be submitted to the City monthly. Photographs and Bill of Materials of the approved materials will be the responsibility of the Contractor with verification from the City and the CONSULTANT at monthly meetings. The CONSULTANT will assist the Contractor with any required waiver requests.

7.6 Jones Edmunds will review and sign all required disbursement requests prepared by the City.

7.7 Provide final documentation for Debarment and Suspension, E-Verify certificates, Weekly Certified Payroll Compliance Documents, and final AIS certifications and submittal log to the City for incorporation onto City records and submission to FDEP as required.

Assumptions:

The CONTRACTOR is entering into an agreement to comply with the FDEP SRF requirements and is ultimately responsible for compliance. Jones Edmunds will be responsible for recording and review of the documentation received on behalf of the City.

3 CONDITIONS, EXCLUSIONS, AND ASSUMPTIONS:

1. Permitting services beyond those specifically included in this Scope of Services are excluded.
2. All permit fees, plan review fees, or other regulatory fees including but not limited to the CSX railroad crossing, FDEP, ERP, USACE, and County permits are excluded from this Scope of Services and are assumed to be paid directly by the City.
3. Schedule impacts due to permitting requirements may occur and are beyond Jones Edmunds' control.
4. Based on preliminary discussions with FDEP, interconnections between two facilities providing Part III public-access reuse water do not require an FDEP domestic wastewater facility permit modification. Therefore, FDEP operations permit modifications have been excluded from this Scope of Services.
5. Gopher tortoise excavation and capture activities are not included in this scope. If required a change order would be required for the environmental subconsultant.
6. Acquisitions of additional easements or rights-of-way are excluded from this Scope of Services.
7. The cost of sand skink mitigation credits or gopher tortoise relocation efforts are excluded from this Scope of Services.
8. For this Scope of Services and Fee Estimate, it is assumed that the force main, water main and reclaim water main will all be bid under one solicitation.

4 SCHEDULE

Jones Edmunds will begin work on this project upon receipt of written direction to proceed from the City. The schedule assumes Task 1.0 and 2.0 will be completed by the end of the City's 2020 fiscal year. The construction documents require the construction to be substantially complete in 660 days and final completion in 690 days. Jones Edmunds anticipates an additional 60 beyond that for Record Drawings and project close-out and that should the Contractor's schedule be extended, then this schedule would be adjusted concurrently.

5 TOTAL COST FOR SERVICES

Jones Edmunds proposes to complete the work detailed above on a time and material basis using the rates listed below with a Not to Exceed amount of $893,050 billed monthly. An anticipated breakdown of the Not to Exceed amount is provided below. Jones Edmunds will maintain the allowances identified for the FM and RCW lines, but does reserve the right to adjust funding between the respective tasks. Deviations or changes in the task amounts are not reason for nonpayment if the total project cost has not exceeded the approved contract amount.

TASK	BUDGET
Task 1.0 – Permitting, Funding and Project Management Coordination to Bid Phase	$ 47,620
Task 2.0 – Bidding Services	$ 20,300
Task 3.0 – Construction Administration	$163,000
Task 4.0 - Submittal Review and Response to RFIs	$ 46,660
TASK 5.0 - Construction Observation	$495,880
TASK 6.0 - Contract Closeout	$ 50,670
TASK 7.0 - FDEP SRF Compliance Monitoring	$ 69,120
TOTAL NOT TO EXCEED BUDGET	$893,050

CITY OF WINTER HAVEN FACT SHEET
CITY COMMISSION MEETING
May 26, 2020

DATE: May 8, 2020

TO: Honorable Mayor and City Commissioners

VIA: Mike Herr, City Manager
T. Michael Stavres, Assistant City Manager

FROM: Gary M. Hubbard, Utility Services Department Director
Mark W. Bombard, Capital Improvements Administrator

SUBJECT: Award of Contract to Wright-Pierce, Inc. (Lakeland, FL), for Septic to Sewer Master Plan Feasibility Study.

BACKGROUND:

This Project will develop a master plan that identifies a phased approach to expand the wastewater collection system to eliminate existing and future septic systems within the City's wastewater service area. The plan will update the City's existing septic inventory, identify potential septic to sewer project areas including quantifying the number of parcels, the nitrogen load to be reduced, and the anticipated flow from each project area. It will also develop a conceptual level opinion of probable construction cost (OPCC) and an opinion of probable project cost (OPPC). A prioritized project list and implementation schedule will be developed and the study will also identify potential funding sources. Wright-Pierce, Inc. entered into a Master Continuing Professional Consulting Agreement on April 15, 2020 in response to RFQ 20-01.

FINANCIAL IMPACT:

The Septic to Sewer Master Plan, planning services cost is $86,100 and is budgeted in FY19/20 under 402-08-305-3105.

RECOMMENDATION:

Staff recommends the City Commission approve the award of contract to Wright-Pierce, Inc. for Task Order #001 for the Septic to Sewer Master Plan, Scope of Services and authorize the City Manager and other appropriate City officials to execute same.

ATTACHMENT:

Wright-Pierce, Inc. Master Continuing Professional Consulting Services Agreement, Task Order #001, Scope of Services dated: April 15, 2020.

MASTER CONTINUING PROFESSIONAL CONSULTING SERVICES AGREEMENT
TASK ORDER #001

CITY OF WINTER HAVEN
SEPTIC-TO-SEWER MASTER PLAN – PLANNING SERVICES

SCOPE OF SERVICES

Wright-Pierce, Inc. (CONSULTANT) entered into a Professional Consulting Agreement (AGREEMENT) with the City of Winter Haven, Florida (CITY) on April 15, 2020. Pursuant to this AGREEMENT, the CITY has requested the CONSULTANT to provide certain professional services in support of a Septic-to-Sewer Master Plan Project (Project).

A. PROJECT BACKGROUND AND DESCRIPTION

The City of Winter Haven's utility service area encompasses approximately 78 square miles and serves customers both inside and outside of the incorporated City limits. While the population within the service area is approximately 74,675, there are approximately 36,970 water accounts which include 3,080 commercial and 33,600 residential accounts. While there are approximately 22,900 accounts with sewer service, there are other customers that have septic systems.

The wastewater collection system is comprised of 330 miles of sewer mains and 198 lift stations. The wastewater is treated at one of the two wastewater treatment plants. Wastewater Treatment Plant No. 2 (WWTP No. 2) is permitted for 1.7 MGD Annual Average Daily Flow (AADF) with all the effluent being sent out as reuse water. Wastewater Treatment Plant No. 3 (WWTP No. 3) is permitted for 7.5 MGD AADF.

There are fifty lakes with a total area of eight square mile, within or bordering the City and a remarkable chain of lakes that are a centerpiece of the City. The City has been proactive in planning and developing projects that maintain or improve the quality of its lakes. With that in mind, the City has identified the elimination of septic systems as an important element in maintaining the health of the lakes by improving water quality.

This Project will develop a master plan that identifies a phased approach to expand the wastewater collection system to eliminate existing and future septic systems within the City's wastewater service area. The plan will: update the City's existing septic inventory; identify potential septic-to-sewer project areas including quantifying the number of parcels to be sewered, the nitrogen load to be reduced and the anticipated flow from each project area; develop a conceptual-level opinion of probable construction cost (OPCC) and an opinion of probable project cost (OPPC); develop a prioritized project list and implementation schedule; and identify potential funding sources.

B. SCOPE OF SERVICES

Upon authorization to proceed from the CITY, the CONSULTANT shall provide the following identified services.

TASK 1 – PROJECT INITIATION AND DATA COLLECTION

Task 1.A – Project Management

The CONSULTANT will perform project management activities associated with the Project. These activities include planning and scheduling; managing staff, budgets and schedules; developing monthly status reports and invoices and communicating with the CITY. In addition, the CONSULTANT will set up a SharePoint FTP site for this Project to facilitate exchange of information.

Task 1.B – Project Meetings

The CONSULTANT shall prepare for and attend a kickoff meeting with the CITY to discuss project objectives, planning requirements, criteria, schedule, and project coordination. In addition to the kickoff meeting, the CONSULTANT shall prepare for and attend the following meetings to present interim project information and status updates:

1.) Septic Inventory Update Workshop (Task 2.A)
2.) Septic-to-Sewer Data Analysis and Collection Technologies Workshop (Task 2.B)
3.) Draft Septic-to-Sewer Master Plan Memorandum Workshop (Task 2.F)

The CONSULTANT shall prepare an agenda and prepare a meeting summary for distribution to the attendees after each meeting.

Task 1.C – Data Collection and Evaluation

The CONSULTANT shall make a request for existing data and information related to the Project. The CONSULTANT will review the data and identify any additional pertinent information needed for the Project. Data expected to be requested include: GIS data (and/or record drawings) of local City utilities, latest hydraulic model of the City's wastewater collection/transmission system, current wastewater flow projections, and latest wastewater master plan.

TASK 2 – MASTER PLAN MEMORANDUM DEVELOPMENT

Task 2.A – Update Septic Inventory

The basis for the septic-to-sewer master plan is the septic inventory which the CITY provided to the CONSULTANT via email on April 8, 2020. The CONSULTANT will review the septic system inventory to confirm the provided information and identify additional septic systems added to the system. The CONSULTANT will review and update the septic system inventory using GIS. The effort does not include field work or review of Department of Health (DOH) septic system construction or repairs permits. The CONSULTANT will deliver an updated GIS layer to the CITY which represents the updated septic inventory. The CONSULTANT will review the results of this analysis with the CITY at as scheduled workshop and subsequently update the GIS based on the CITY's comments.

Task 2.B – Identify Potential Septic-to-Sewer Project Areas

The CONSULTANT will delineate septic system remediation areas within the CITY's unsewered service areas. Developed and undeveloped parcels will be included in the remediation areas. Each remediation area represents the likely limits of a potential septic-to-sewer construction project. Major infrastructure needed to connect the project areas to the existing wastewater collection system will be identified and roughly sized based on a general accounting of wastewater flows and the size of adjacent existing wastewater collection

system components. Specific layouts of the collection system associated with each septic-to-sewer project areas will not be developed for this phase of the Project.

The CONSULTANT will develop spatial flow and nitrogen load projections within the CITY's septic system remediation areas and will work with the CITY to identify potential connection points the existing wastewater collection/transmission system. Based on the wastewater flows and the septic-to-sewer project areas, we will identify areas that we believe require hydraulic modeling to validate the recommendations. The hydraulic modeling is not included as part of this scope of services.

The CONSULTANT will develop the total additional wastewater flows associated with the septic-to-sewer project areas and identify to which WWTP the flows will be transmitted based on the potential connection points. Using the CITY-provided existing wastewater flow projections, divided by WWTP service area, as the baseline, the CONSULTANT will develop a revised wastewater flow projection which accounts for the flow from the septic-to-sewer project areas and is based on the Project Implementation Schedule identified in Task 2.D below. The CONSULTANT will identify a projected year that each plant hits 75% flow capacity and 100% flow capacity.

The CONSULTANT will summarize details of the following wastewater collection technologies (WWCTs) for potential use by the CITY. These system may include gravity collection systems, septic tank effluent pumping (STEP) systems, low-pressure systems, vacuum collection systems; and conventional lift station and force main systems. The CONSULTANT will recommend the WWCTs to be considered in the septic system remediation plan and develop unit costs for the recommended treatment options for use in the remediation alternatives analysis. Using our proprietary SewerCon cost modeling tool, we will identify the treatment technology that is best for each septic-to-sewer project area.

The CONSULTANT will review the information developed as part of this Task with the CITY at a scheduled workshop (identified in Task 1.B) and update the information based on the CITY's comments. Results of this task will be provided as part of the Septic-to-Sewer Master Plan Memorandum as described in Task 2.F.

Task 2.C – Develop Project Cost Model

Using the CONSULTANT's proprietary SewerCon cost modeling tool the CONSULTANT will develop a planning-level opinion of probable construction cost (OPCC) and opinion of probable project cost (OPPC) for the recommended improvements. The OPCC will include a construction contingency that is appropriate for planning-level cost estimating. Each OPPC will include the applicable OPCC, estimated land costs if needed, professional services costs (e.g., cost associated with engineering, survey, geotechnical investigations), administration and legal costs. The professional services, administration and legal costs will be estimated based on percent of construction values. All costs will be based in 2020 dollars. The planning-level OPCC and OPPC will be based upon the Association for the Advancement of Cost Engineering (AACE) level 4 accuracy of -30% to +50%. The cost estimate will be based upon planning level sizing and average costs of piping, equipment, and other components and percentage estimates for electrical, instrumentation, plumbing/mechanical, and civil disciplines. Results of this task will be provided as part of the Septic-to-Sewer Master Plan Memorandum as described in Task 2.F.

Task 2.D – Develop Implementation Schedule

The CONSULTANT will prioritize the recommended improvements based on needs and constraints, present triggers and required predecessor projects that the CITY can use to accelerate or delay high capital cost projects based on changing growth trends and/or regulatory considerations. The CONSULTANT will develop an implementation schedule which identifies the order in which the projects are recommended for

implementation for various planning durations. Actual implementation of the projects will be highly dependent on available funding. Results of this task will be provided as part of the Septic-to-Sewer Master Plan Memorandum as described in Task 2.F.

Task 2.E – Identify Funding Options

The CONSULTANT will prepare a summary to assist the CITY in understanding the various agency/program funding sources. The summary will include a range of potential financing options for the recommended alternative(s), including local revenue generation options and potential external sources of funding such as federal and state government or water management district programs, some of which are identified below:

a. Special Assessments
b. FDEP Springs Restoration Funding
c. Cooperative Funding Agreements w/participating Water Management District
d. EPA 319(h) Grants – Nonpoint Source Program
e. FDEP State Revolving Fund (SRF) – Grant & Loan Program
f. Septic Upgrade Initiative
g. State Appropriations
h. Community Development Block Grants (CDBG)
i. Other grant/funding sources

Results of this task will be provided as part of the Septic-to-Sewer Master Plan Memorandum as described in Task 2.F.

Task 2.F – Develop Septic-to-Sewer Master Plan Memorandum

The CONSULTANT will prepare a summary memorandum of the information gathered in the preceding tasks. The CONSULTANT will submit a draft Septic-to-Sewer Master Plan Memorandum and within two weeks of the submittal, prepare for and attend a workshop (identified in Task 1.B) with the CITY to obtain the CITY's comments. The CONSULTANT will then incorporate the CITY's comments and submit the final Septic-to-Sewer Master Plan Memorandum.

C. DELIVERABLES

The CONSULTANT shall prepare and submit to the CITY, including electronic format when applicable, the following deliverables:

TASK	ACTIVITY	DELIVERABLE
1.A	Project Management	Invoices and status reports
1.B	Project Meetings	Meeting agendas and meeting summaries
1.C	Data Collection and Evaluation	Data request list
2.A	Update Septic Inventory	GIS layer updates
2.B	Identify Potential Septic-to-Sewer Project Areas	• Project Areas GIS Layer • Additional results provided as part of Task 2.F
2.C	Develop Project Cost Model	Results provided as part of Task 2.F
2.D	Develop Implementation Schedule	Results provided as part of Task 2.F
2.E	Identify Funding Options	Results provided as part of Task 2.F

TASK	ACTIVITY	DELIVERABLE
2.F	Develop Septic-to-Sewer Master Plan Memorandum	• Draft Septic-to-Sewer Master Plan Memorandum • Final Septic-to-Sewer Master Plan Memorandum

D. SCHEDULE

The Project will begin immediately after the CONSULTANT receives a written Notice-to-Proceed (NTP) and an executed copy of this AGREEMENT. The CONSULTANT will coordinate with the CITY on the overall Project schedule. It is anticipated that the CONSULTANT will complete the Project within **150** calendar days, subject to an Event of Force Majeure, allowance, or unless otherwise approved by the CITY, in writing, in its sole and absolute discretion.

E. COMPENSATION

This AGREEMENT establishes a not-to-exceed, lump sum cost of ***$86,100*** for the tasks to be completed under this AGREEMENT. Compensation for the services performed under this AGREEMENT shall be on a percent complete basis. A summary of the estimated task costs is provided in the following table.

TABLE - FEE ESTIMATE SUMMARY

Task Number	Task Description	Task Cost
1	**Project Initiation and Data Collection**	**$ 11,100**
1.A	Project Management	$ 3,000
1.B	Project Meetings	$ 5,100
1.C	Data Collection and Evaluation	$ 3,000
2	**Master Plan Memorandum Development**	**$ 75,000**
2.A	Update Septic Inventory	$ 10,200
2.B	Identify Potential Septic to Sewer Project Areas	$ 24,400
2.C	Develop Project Cost Model	$ 17,100
2.D	Develop Implementation Schedule	$ 6,200
2.E	Identify Funding Options	$ 3,100
2.F	Develop Septic-to-Sewer Master Plan Memorandum	$ 14,000
	Total Fee Estimate	**$ 86,100**

F. CITY'S RESPONSIBILITIES

The CITY will provide the following information to the CONSULTANT and/or perform the following services related to the Project:

- Provide requested data within 2 weeks of each request.
- Review and provide a consolidated list of review comments for each submittal (one review per submittal).
- Utilize a maximum review time of two weeks per submittal.
- Provide access to any facilities as needed for visits and evaluations.

G. SERVICES NOT INCLUDED

The following services are not included in the Scope of Services for the Project:

- This phase does not include hydraulic modeling.
- This phase does not include converting record drawings into GIS format.
- This phase does not include layout of the sewer system within each septic to sewer project area.
- This phase does not include any design, permitting, or construction services.
- No Threatened & Endangered (T&E) Species assessments will be performed at this time.
- No outside agency review is anticipated at this time.
- Soft digs of existing buried utilities.

H. ASSUMPTIONS

The Scope of Services and Compensation arrangement outlined in this AGREEMENT are based on the following assumptions:

- The CITY will provide a single review of each submittal within two weeks and provide a consolidated matrix of comments.
- Due to COVID-19 all meetings are assumed to be some sort of virtual meeting (Zoom, Skype, Teams).

CITY OF WINTER HAVEN FACT SHEET
CITY COMMISSION MEETING
May 26, 2020

DATE: May 8, 2020

TO: Honorable Mayor and City Commissioners

VIA: Mike Herr, City Manager
T. Michael Stavres, Assistant City Manager

FROM: Gary M. Hubbard, Utility Services Department Director
Mark W. Bombard, Capital Improvements Administrator

SUBJECT: Award of Contract to Atkins North America, Inc. for Design of Potable Water Interconnects with Town of Dundee and the City of Eagle Lake.

BACKGROUND:

Two potable water interconnect projects are planned with adjoining municipalities, at different locations; the Town of Dundee at the intersection of Dundee Road (SR 542), and Ohio Avenue, and the City of Eagle Lake at the intersection of SR 540 and Cooley Rd. Interconnecting municipal potable water systems provides for water transfers between municipalities during water supply emergencies. Ultimately, the potable water interconnect facilities between the respective water systems will benefit all parties when emergency conditions arise. Atkins North America, Inc. will be retained for the design and permitting of both potable interconnect projects. Atkins entered into a Master Continuing Professional Consulting Agreement on March 31, 2020 based on its qualifications submitted in RFQ 20-01.

FINANCIAL IMPACT:

The design cost associated with the two potable water interconnect projects is $140,252 and is budgeted in FY19/20 under 402-08-305-6301. The estimated cost of construction for both interconnects is $500,000 and is budgeted in FY19/20 and FY 20/21.

RECOMMENDATION:

Staff recommends the City Commission approve Task Order 1, Scope of Services from Atkins North American, Inc. and authorize the City Manager, or his designee, to take any and all actions necessary thereto.

ATTACHMENT:

Task Order 1, Exhibit A Scope of Services, Potable Water Interconnects from Atkins North America, Inc.

ATKINS
Member of the SNC-Lavalin Group

Atkins
482 South Keller Road
Orlando, FL 32810-6101
Direct: +1 407 806 4211
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City of Winter Haven Reference: RFQ-20-01

03 April 2020

TASK ORDER 1

EXHIBIT A – SCOPE OF SERVICES

FOR

POTABLE WATER INTERCONNECTS

Interconnect 1 – City of Winter Haven and Town of Dundee
Interconnect 2 – City of Winter Haven and City of Eagle Lake

INTRODUCTION

The City of Winter Haven has asked Atkins North America, Inc. (Consultant) to prepare a Proposal for the design of two potable water interconnects.

The first interconnect is between the City of Winter Haven and the Town of Dundee and will be located at the intersection of State Road 542 and Ohio Avenue. The City of Winter Haven has an existing 8-inch water main and the Town of Dundee has an existing 6-inch water main in the area.

The second interconnect is between the City of Winter Haven and the City of Eagle Lake and will be located at the intersection of SR 540 and Camellia Drive. The City of Winter Haven has an existing 10-inch water main and the City of Eagle Lake has an existing 8-inch water main in the area.

In order to provide enhanced reliability for each setup, the Parties are considering a plan to interconnect their respective potable water systems for emergency water transfers. Each municipality has identified the need to evaluate the feasibility, infrastructure requirements, and parcel size requirements for the emergency interconnections. It is expected that each site will include perimeter fencing, manual entrance gates, an asphalt driveway, and a slab on grade concrete pad for aboveground interconnect facilities. It is anticipated that flow metering with remote monitoring and flow control valves may be necessary to maintain adequate pressures in the water distribution systems. Backflow prevention requirements will need to be addressed with the Polk County Health Department (PCHD) in the preliminary design stage of the project. Each site will require a power feed for site lighting, flowmeters, control valves, and instrumentation and controls, as applicable. Electrical power to the sites is not included in this Scope of Services.

SCOPE OF SERVICES

Upon authorization to proceed, the Consultant will provide the following identified services. The Consultant shall ensure that the design, bid, and construction documents produced by the Consultant or their subconsultants for the City of Winter Haven will be consistent with the City of

Winter Haven's Standards and Specifications. This Proposal includes two interconnects, designed and permitted in parallel, as detailed below.

Interconnect 1 – City of Winter Haven and Town of Dundee

TASK 1 PROJECT MANAGEMENT

Subtask 1a Project Administration

This task consists of overall management of the Project including contract administration, budget management, invoicing, monthly status reports, project scheduling, and coordination with the City of Winter Haven and the Consultant's subconsultants.

Subtask 1b Meetings

The Consultant will attend the meetings identified below with the City of Winter Haven and Town of Dundee. For each meeting, the Consultant will prepare a meeting agenda and meeting notes. Meeting notes shall be distributed within three (3) working days of the date of the meeting.

- Project Kickoff Meeting (1)
- Draft Preliminary Design Report Meeting (1)
- 90% Design Review Meeting (1)

TASK 2 SUPPORT SERVICES

Subtask 2a Land Surveying and Subsurface Utility Engineering

Land Surveying and Subsurface Utility Engineering Services will be provided in accordance with the scope of services set forth by the Consultant's in-house surveying crew. See **Attachment 1** for a list of specific survey task and assumptions.

Subtask 2b Electrical, Instrumentation, and Controls Engineering

Electrical, Instrumentation, and Controls Engineering will be provided in accordance with the scope of services set forth by a subcontract with Gnan Engineering Services, Inc. (See **Attachment 2**).

TASK 3 PRELIMINARY DESIGN

Subtask 3a Data Collection

Consultant will prepare a data request for each utility to obtain readily available information including hydraulic models, monthly operating reports, as-built drawings of pipelines, and historical water quality. The data requested will be used to supplement data already obtained by the Consultant from each entity or readily available from the Polk County Health Department (PCHD).

Subtask 3b Proposed Site Evaluation

The proposed utility interconnect locations have previously been identified by the City of Winter Haven and the Town of Dundee. The Consultant will identify the pros and cons in a memorandum for the site and determine if the identified location should be used to develop the preliminary design report. The City of Winter Haven will be responsible for easement and property acquisition of the site.

Consultant will prepare a conceptual site plan layout for the preferred site. The site plan layout will identify the area required to construct the infrastructure necessary for the

emergency interconnect. Conceptual cost opinions will be prepared for the preliminary infrastructure in the conceptual layouts.

Subtask 3c Preliminary Design Report

Consultant will prepare a Preliminary Design Report (PDR) for the interconnect to be used as the basis of design and permitting with the Polk County Health Department. The PDR will include site layouts, equipment and piping plans/sections, materials of construction, disinfection requirements, water quality and other information required for a Specific Construction Permit. For the draft PDR, one (1) electronic copy and one (1) draft hard copy will be provided to the City of Winter Haven and the Town of Dundee for review. After submittal of the Draft PDR, the Consultant will schedule a review meeting and prepare agenda materials to discuss review comments with the City of Winter Haven and the Town of Dundee. PDR review meeting notes will be taken by the Consultant and distributed within three (3) days of the review meeting. It is assumed that at the Draft PDR meeting, the Consultant will receive instruction to move forward with finalizing the PDR. After receiving and addressing comments, the Consultant will prepare the final PDR and provide one (1) electronic copy and two (2) hard copies to the City of Winter Haven and the Town of Dundee.

TASK 4 FINAL DESIGN

Subtask 4a 90% Design Documents

The final design phase will commence after the City of Winter Haven has acquired any required easements and/or property acquisition for the recommended site and written Notice-to-Proceed is provided to the Consultant.

Design drawings, including general, site civil, mechanical process, structural, electrical, and instrumentation and controls, will be developed. The interconnect facility will primarily consist of above grade piping connected to existing piping underground, valves, flowmeters, backflow prevention (if necessary), and appurtenances. Existing underground piping will be outside of pavement in the public right of way. Structural design will include a concrete pad and pipe supports. The site will be fenced with a manual gate for entrance and driveway with stabilized subgrade. Electrical and controls design for site lighting, telemetry, and flowmeters will be included.

The Consultant shall submit 90% design documents, consisting of the following:

- Design drawings including general, site civil, mechanical process, structural, electrical, and instrumentation and control disciplines consisting of three (3) half size sets and one (1) electronic copy in PDF format to the City of Winter Haven and the Town of Dundee.
- Technical specifications inclusive of General Conditions, Supplementary Conditions, Special Conditions, and Division 1 consisting of three (3) bound copies and one electronic copy in PDF format will be provided to the City of Winter Haven and the Town of Dundee. The technical specifications shall be included in Division 1.
- One (1) copy of the updated Consultant's opinion of probable construction cost (OPCC) will be provided to the City of Winter Haven and the Town of Dundee.

Subtask 4b 100% Design Documents

The Consultant shall address comments from the 90% Design Review Meeting and will prepare and submit 100% design documents, consisting of the following:

- One (1) copy of a summary of the Consultant's responses to comments provided during the 90% review meeting to the City of Winter Haven and the Town of Dundee.
- Design drawings including general, site civil, mechanical process, structural, electrical, and instrumentation and control disciplines consisting of three (3) half size sets and one (1) electronic copy in PDF format to the City of Winter Haven and the Town of Dundee.
- Technical specifications consisting of three (3) bound copies and one electronic copy in PDF format will be provided to the City of Winter Haven and the Town of Dundee. The technical specifications shall be included in Division 1.
- One (1) copy of the updated Consultant's opinion of probable construction cost (OPCC) will be provided to the City of Winter Haven and the Town of Dundee.

TASK 5 PERMITTING SERVICES

This phase consists of the preparation and submittal of the forms and documents that are required for obtaining regulatory and construction permit/approval for the Project. In each Task below, response to agency questions/comments is limited to two (2) sets of review questions/comments from each agency for each permit. This limit does not include responses to agency questions/comments resulting from errors and/or omissions by the Consultant in preparing and submitting requisite application documents. Permit application fees will be included in the of this proposal. The permit application fee will be $850.

Subtask 5a PCHD Permit

Consultant will coordinate and attend one (1) pre-application meeting with PCHD. It is assumed that other pre-application meetings for the pipelines connecting to the interconnect will be held concurrently with the pre-application meeting. Consultant will prepare a Specific Construction Permit Application for the interconnect.

Interconnect 2 – City of Winter Haven and City of Eagle Lake

TASK 6 PROJECT MANAGEMENT

Subtask 6a Project Administration

This task consists of overall management of the Project including contract administration, budget management, invoicing, monthly status reports, project scheduling, and coordination with the City of Winter Haven and the Consultant's subconsultants.

Subtask 6b Meetings

The Consultant will attend the meetings identified below with the City of Winter Haven and City of Eagle Lake. For each meeting, the Consultant will prepare a meeting agenda and meeting notes. Meeting notes shall be distributed within three (3) working days of the date of the meeting.

- Project Kickoff Meeting (1)
- Draft Preliminary Design Report Meeting (1)
- 90% Design Review Meeting (1)

TASK 7 SUPPORT SERVICES

Subtask 7a Land Surveying and Subsurface Utility Engineering

Land Surveying and Subsurface Utility Engineering Services will be provided in accordance with the scope of services set forth by the Consultant's in-house surveying crew. See **Attachment 1** for a list of specific survey task and assumptions.

Subtask 7b Electrical, Instrumentation, and Controls Engineering

Electrical, Instrumentation, and Controls Engineering will be provided in accordance with the scope of services set forth by a subcontract with Gnan Engineering Services, Inc. (See **Attachment 2**).

TASK 8 PRELIMINARY DESIGN

Subtask 8a Data Collection

Consultant will prepare a data request for each utility to obtain readily available information including hydraulic models, monthly operating reports, as-built drawings of pipelines, and historical water quality. The data requested will be used to supplement data already obtained by the Consultant from each entity or readily available from the PCHD.

Subtask 8b Proposed Site Evaluation

The proposed utility interconnect locations have previously been identified by the City of Winter Haven and the City of Eagle Lake. The Consultant will identify the pros and cons in a memorandum for the site and determine if the identified location should be used to develop the preliminary design report. The City of Winter Haven will be responsible for easement and property acquisition of the site.

Consultant will prepare two (2) conceptual site plan layouts for the preferred site. The site plan layouts will identify the area required to construct the infrastructure necessary for the emergency interconnect. Conceptual cost opinions will be prepared for the preliminary infrastructure in the conceptual layouts.

Subtask 8c Preliminary Design Report

Consultant will prepare a Preliminary Design Report (PDR) for the interconnect to be used as the basis of design and permitting with the Polk County Health Department. The PDR will include site layouts, equipment and piping plans/sections, materials of construction, disinfection requirements, water quality and other information required for a Specific Construction Permit. For the draft PDR, one (1) electronic copy and one (1) draft hard copy for the City of Winter Haven and the City of Eagle Lake. After submittal of the Draft PDR, the Consultant will prepare agenda materials to discuss with the City of Winter Haven and the City of Eagle Lake. PDR review meeting notes will be taken by the Consultant and prepared within three (3) days of this meeting. It is assumed that at the Draft PDR meeting, the Consultant will receive instruction to move forward with the Final PDR. After receiving and addressing comments, the Consultant will prepare one (1) electronic copy of the Final PDR, and two (2) hard copies for the City of Winter Haven and the City of Eagle Lake.

TASK 9 FINAL DESIGN

The final design phase will comment after the City of Winter Haven has acquired any required easements or property acquisition for the recommended site and written Notice-to-Proceed is provided.

Design drawings, including general, site civil, mechanical process, structural, electrical, and instrumentation and controls, will be developed. The interconnect facility will primarily consist of above grade piping connected to existing piping underground, valves, flowmeters, backflow prevention (if necessary), and appurtenances. Existing underground piping will be outside of pavement in the public right of way. Structural design will include a concrete pad,

and pipe supports. The site will be fenced with a manual gate for entrance and driveway with stabilized subgrade. Electrical and controls design for site lighting, telemetry, and flowmeters will be included.

Subtask 9a 90% Design Documents

The Consultant shall submit 90% design documents, consisting of the following:

- Design drawings including general, site civil, mechanical process, structural, electrical, and instrumentation and control disciplines consisting of three (3) half size sets and one (1) electronic copy in PDF format to the City of Winter Haven and the Town of Dundee.
- Technical specifications inclusive of General Conditions, Supplementary Conditions, Special Conditions, and Division 1 consisting of three (3) bound copies and one electronic copy in PDF format will be provided to the City of Winter Haven and the City of Eagle Lake. The technical specifications shall be included in Division 1.
- One (1) copy of the updated Consultant's opinion of probable construction cost (OPCC) will be provided to the City of Winter Haven and the City of Eagle Lake.

Subtask 9b 100% Design Documents

The Consultant shall address comments from the 90% Design Review Meeting and will prepare and submit 100% design documents, consisting of the following:

- One (1) copy of a summary of the Consultant's responses to comments provided during the 90% review meeting to the City of Winter Haven and the City of Eagle Lake.
- Design drawings including general, site civil, mechanical process, structural, electrical, and instrumentation and control disciplines consisting of three (3) half size sets and one (1) electronic copy in PDF format to the City of Winter Haven and the City of Eagle Lake.
- Technical specifications consisting of three (3) bound copies and one electronic copy in PDF format will be provided to the City of Winter Haven and the City of Eagle Lake. The technical specifications shall be included in Division 1.
- One (1) copy of the updated Consultant's opinion of probable construction cost (OPCC) will be provided to the City of Winter Haven and the City of Eagle Lake.

TASK 10 PERMITTING SERVICES

This phase consists of the preparation and submittal of the forms and documents that are required for obtaining regulatory and construction permit/approval for the Project. IN each task below, response to agency questions/comments is limited to two (2) sets of review questions/comments from each agency for each permit. This limit does not include responses to agency questions/comments resulting from errors and/or omissions of the Consultant in preparing and submitting requisite application documents. Permit application fees will be included in the of this proposal. The permit application fee will be $850.

Subtask 10a PCHD Permit

Consultant will coordinate and attend one (1) pre-application meeting with PCHD. It is assumed that other pre-application meetings for the pipelines connecting to the interconnect will be held concurrently with the pre-application meeting. Consultant will prepare a Specific Construction Permit Application for the interconnect.

DELIVERABLES

The Consultant shall prepare and submit to the City, including electronic format when applicable, the following deliverables:

Task	Interconnect	Activity	Deliverable
3c	Town of Dundee	Draft PDR	Two (2) copies of the draft PDR
3c	Town of Dundee	Final PDR	Two (2) copies of the final PDR
4a	Town of Dundee	90% Design Documents	Thee (3) half-size drawings Three (3) specification sets
4b	Town of Dundee	100% Design Documents	Thee (3) half-size drawings Three (3) specification sets
5a	Town of Dundee	PCHD Permit	PCHD Specific Construction Permit Application
8c	City of Eagle Lake	Draft PDR	Two (2) copies of the draft PDR
8c	City of Eagle Lake	Final PDR	Two (2) copies of the final PDR
9a	City of Eagle Lake	90% Design Documents	Thee (3) half-size drawings Three (3) specification sets
9b	City of Eagle Lake	100% Design Documents	Thee (3) half-size drawings Three (3) specification sets
10a	City of Eagle Lake	PCHD Permit	PCHD Specific Construction Permit Application

ASSUMPTIONS

1. Only one site review is included in this scope.
2. The City will coordinate with the Power Company to provide an electrical box and transformer as needed for the site.
3. The City will obtain ownership or easements as required for the interconnect sites.
4. The City will obtain temporary construction permits as needed.
5. No Maintenance of Traffic drawings are required.
6. The City of Winter Haven, the Town of Dundee, and the City of Eagle Lake will be prepared to attend review meetings within two weeks of submittals.
7. The meetings included in this scope are the project kick-off meeting, PDR review meeting, and 90% review meeting. This is a total of 3 meetings per interconnect.
8. These interconnects are intended for emergency use only and do not require hydraulic modelling. The Owners will coordinate on available capacity and supply between themselves and on an as-needed basis.
9. The City understands that water quality and water treatment processes change over time. Therefore, the initial water quality review included in this scope is not intended to ensure long-term water quality or compatibility between water supply systems.

10. The prospective project locations will be determined by the proposed site location memorandum and will be agreed prior to the start of the preliminary design report.

SCHEDULE

The Consultant will proceed with the services identified in this task order immediately upon receipt of an executed copy of this Task Order and a formal Notice to Proceed (NTP) from the City.

Task	Task Description	Days to Complete
3a/8a	Data Collection	14
3b/8b	Proposed Site Evaluation	28
3c/8c	Preliminary Design Report	75
4a/9a	90% Design Documents	60
4b/9b	100% Design Documents	45
5a/10a	PCHD Permit	30
	Total Duration	**252**

COMPENSATION

This task order establishes a lump sum price of **$140,252**. The total lump sum price shall be based on the schedule of deliverables that sets forth the lump sum price for each milestone identified. Compensation for services performed under this task order shall be on a lump sum basis commensurate with the completion of each milestone identified in the schedule of deliverables. All invoices shall be accompanied by a progress report. A list of the above tasks and the associated lump sum prices is provided in **Attachments 3 and 4**.

AUTHORIZATION

IN WITNESS WHEREOF, the parties hereto have executed or caused to be executed by their duly elected officials, this **TASK ORDER 1** in duplicate on the respective dates indicated below.

CONSULTANT:	**ATKINS**	**CITY:**	**CITY OF WINTER HAVEN**
SIGNED:		**SIGNED:**	
TYPE NAME:	**Matthew A. Taylor, PE**	**TYPE NAME:**	
TITLE:	**Vice President**	**TITLE:**	
DATE:		**DATE:**	

ATTACHMENT 1

SURVEY SERVICES

Interconnect 1 Winter Haven and Town of Dundee
Interconnect 2 – Winter Haven and City of Eagle Lake

ATKINS
Member of the SNC-Lavalin Group

City of Winter Heaven

Project

Interconnection sites Topographic Survey

Scope of Services - Surveying

General

The services for this project will include topographic surveys as required to facilitate the design of 2 Interconnection sites. Each site is approximately 100 ft by 100 ft. The limits of the surveys will include those portions of the roadways shown in green in Figure 1 and Figure 2 at the end of this document. Atkins surveyors will utilize a combination of Differential leveling, robotic total stations, RTK GPS to collect information throughout the limits of the Surveys.

Specific Survey Tasks

1. Establish horizontal and vertical control points along the routes of the proposed water mains. These control points will be set at approximately 500-foot intervals along the roads. The control points will be tied to the NAD 83 (2011 adjustment) of the Florida State Plane Coordinate System and NAVD 88 Elevations.
2. Establish a Baseline for routes with a minimum of two (2) benchmarks per site and labeled for future construction
3. Review the recorded plats and property appraiser's maps to determine the apparent limits of the public rights-of-way along the roadways within proposed routes. Locate Property Corners along the routes to verify the rights-of-way.
4. Locate aboveground features within the limits project limits shown on Figures 1 and 2 up to the edge of pavement of the adjacent roads. These features will typically include: edge of pavement, driveways, sidewalks, walls, fences, utility features, trees (with DBH of 24" or larger), signs and mailboxes.
5. Measure elevations sufficient to develop approximate 1-foot contours throughout the limits of the surveys.
6. Measure the invert elevations and pipe sizes of the accessible gravity storm and sanitary sewer structures along the side of the design routes. (See Assumption #3)
7. Locate the rim or lids of the electrical manholes, pull boxes or concrete vaults. (See Assumption #4)
8. Locate surface utility features such as: water meters, fire hydrants, valves, back flow preventers, poles, risers, transformers, manholes, and drainage structures.
9. If the utility providers designate their service main lines Atkins will collect the location of those designated.
10. The survey deliverables will include 1"=20' scale base file drawings in AutoCAD Civil 3D format showing all information listed in tasks 1 through 8 above.

Assumptions

1. Atkins will locate only those underground utilities that are designated by the utility owner's representatives or those utilities designated by a private Subsurface Utility Engineering firm.
2. City of Winter Heaven will encourage the utility owners to have their representatives designate (mark) their underground utilities in a timely manner in order to facilitate the project schedule.
3. Atkins will locate gravity structures along the design route. They will only measure the rim and invert elevations for gravity sewer structures along the side of the alignment that the proposed water main will be constructed or where the proposed water main crosses the sewer.
4. Locate the rim or lids of the electrical manholes, pull boxes or concrete vaults.

5. Other than a review of the existing subdivision plats and the Property Appraiser's maps, this proposal does not include researching title, ownership or existing easement information.
6. The location of property lines shown on the surveys will be approximate and will be based upon existing subdivision plats and the Property Appraiser's maps.
7. Atkins will not produce a separate survey map (cutting separate map sheets) as a part of this scope of services.
8. ATKINS anticipates that they will be compensated for any additional services with supplemental fees on a time and materials basis. Labor will be billed at our contracted hourly rates.

Fees:

We propose the following Fees for the services described above:

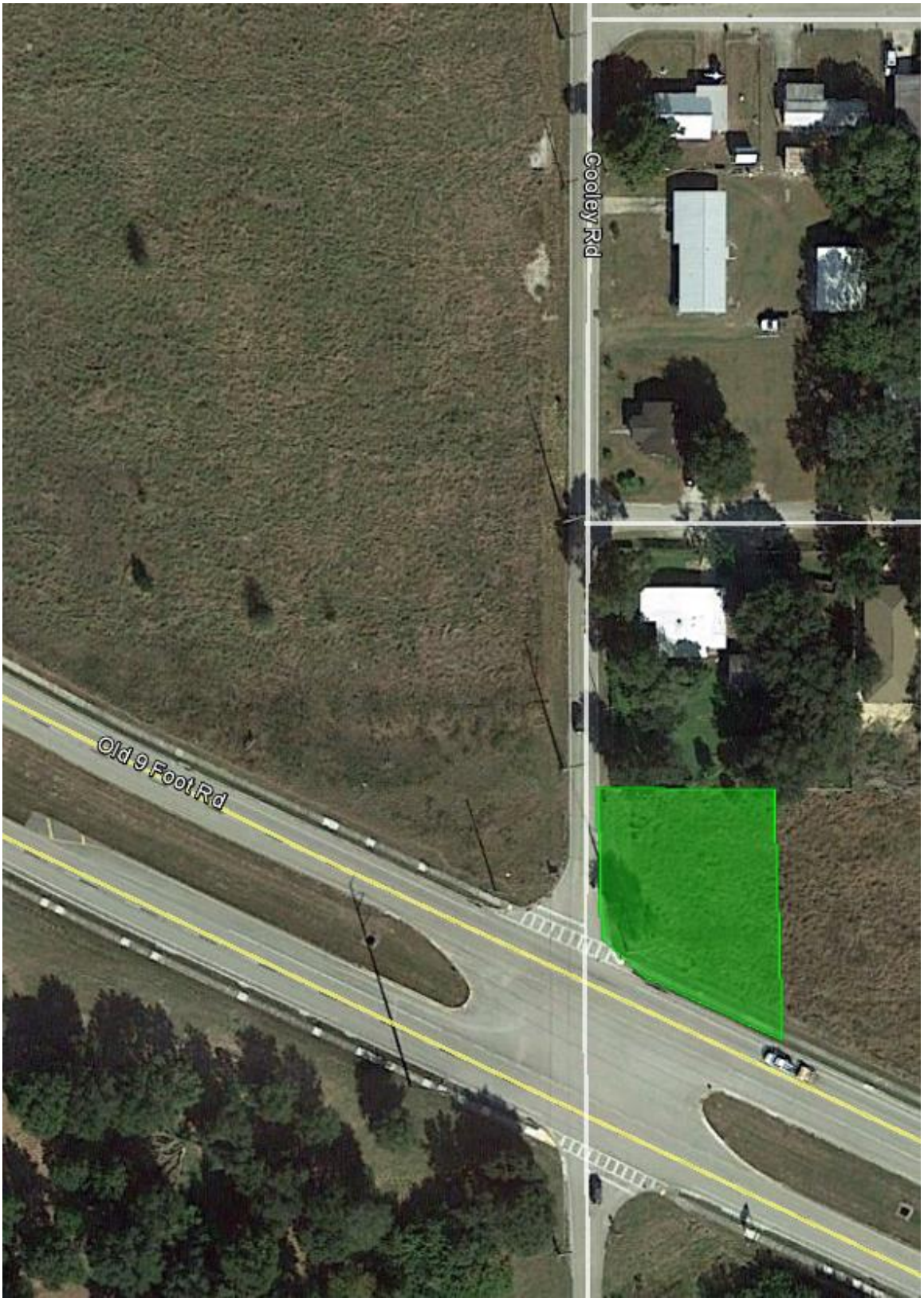
Please see the attached spreadsheet for details of the proposed man-hours and fees.

ATKINS Survey Fees: **$5,900.00**

Figure 1


Ohio Ave
New Jersey
Indiana Ave
Illinois Ave
New Jersey Ln
Dundee Rd

Figure 2



ATTACHMENT 2

ELECTRICAL AND I&C SERVICES

Interconnect 1 Winter Haven and Town of Dundee
Interconnect 2 – Winter Haven and City of Eagle Lake

GNAN ENGINEERING
SERVICES, INC.

3521 WILD EAGLE RUN OVIEDO, FLORIDA 32766
407.971.1861 FAX 407.971.1861
gnanengineering@cfl.rr.com www.gnanengineering.com

November 4, 2019 Total Pages: 3

Chad Setzer, PE
Atkins
482 South Keller Road
Maitland, FL 32810

Re: **City of Winter Haven Potable Water Interconnect Sites - Electrical Engineering Services**
Project # P019 -066

Dear Chad:

Thank you for giving us the opportunity to provide this proposal for additional professional electrical engineering services for the above referenced projects.

Scope of Electrical Design Services

Prepare code compliant electrical designs, following City Standards, at two City of Winter Haven potable water Interconnect sites including:

- Electrical service and panel for site lighting (pole). The City would be responsible for coordinating the power drop with the utility company and bringing power to the site.
- Flow meter with display that will either need power or be battery operated.
- Provisions (dry contacts / 4-20mA signal / etc) to interface with owner designed and specified SCADA/Telemetry System.

Bidding and Construction Services

We have included neither bidding nor CA services. Both can be provided as an additional service for additional compensation.

Proposed Professional Services Fee

Based upon the preceding scope of work, we propose to provide these additional services for the following lump sum fees:

Prepare permit drawings for Interconnect Site 1	$	3000
Prepare permit drawings for Interconnect Site 2	$	3000
Construction Admin – RFI/FPL coordination	$	NIC
TOTAL	**$**	**6,000**

This proposal is based upon the attached Terms and Conditions limited to the scope described herein. If you have any questions regarding this proposal, please contact me. To accept, please sign below and return to ***GES*** or issue a purchase order. Thank you for using ***GES***.

Sincerely,

Gnan Engineering Services, Inc.



John W. (Bill) Gnan, PE, CEM
Principal Engineer

Accepted By:

Atkins, Inc.

_____
Signature

_____
Printed Name

ENGINEERING SERVICES
CONTRACT - SHORT FORM

TERMS AND CONDITIONS

Gnan Engineering Services, Inc. (GES) shall perform the services outlined in this agreement for the stated scope and fee arrangement as stated in the proposal.

Access to Site:
Unless otherwise stated, GES will have access to the site for activities necessary for the performance of the services. For renovation projects, the fee does not include observance of existing conditions that are obstructed from view.

Fee:
The total fee, if stated, shall be understood to be an estimate, and shall not be exceeded without written approval of the Client. Additional Services can be on an hourly basis or total fee estimate basis. Where the fee arrangement is to be on an hourly basis, the rates shall be those that prevail at the time services are rendered. Our rates are as follows:

Principal Engineer	***$ 150.00 / Hour***
Project Engineer/Sr. Designer	***$ 125.00 / Hour***
Designer	***$ 100.00 / Hour***
Technician	***$ 75.00 / Hour***
Secretarial	***$ 55.00 / Hour***

Billings / Payments:
Invoices for GES's services shall be submitted, at GES's option, either upon completion of such service, stage of service or on a monthly basis. Invoices shall be payable within 30 days after the invoice date. If the invoice is not paid within 45 days, GES may, without waiving any claim or right against the Client, and without liability whatsoever to the Client, terminate the performance of the service. Retainers (if any) shall be credited on the final invoice.

If the Client is an Architect or other Engineering Firm, the Client agrees to include GES's invoices amount in full to the Owner within 10 days of receipt of invoice. The Client agrees to pay GES within 15 days of receiving payment.

Late Payments:
Accounts unpaid 60 days after the invoice date may be subject to a monthly service charge of 1.5% on the unpaid balance (18.0% true annual rate), at the sole election of GES. In the event any portion or all of an account remains unpaid 90 days after billing, the Client shall pay all costs of collection, including reasonable attorney's fees.

Indemnification:
For any claim, damage, loss or expense is caused in whole or in part by the negligent act, omission, and / or strict liability of the Client, anyone directly or indirectly employed by the Client (except GES), or anyone for whose acts any of them may be liable, the Client shall indemnify and hold harmless GES and all of its personnel from and against any and all claims, damages losses and expenses (including reasonable attorney's fees) arising out of or resulting from the performance of the services.

Risk Allocations:
In recognition of the relative risks, rewards and benefits of the project to both the Client and GES, the risks have been allocated such that the Client agrees that, to the fullest extent permitted by the law, GES's total liability to the Client for any and all injuries, claims, losses, expenses, damages or claim expenses arising out of this agreement from any cause or causes, shall not exceed ten times our fee or $500,000, whichever is less.

Fiduciary Duty:
CLIENT confirms that neither GES or any of GES's subconsultants or subcontractors has offered any fiduciary service to CLIENT and no fiduciary responsibility shall be owed to CLIENT or Owner by GES or any of GES's subconsultants or subcontractors, as a consequence of GES's entering into this Agreement with CLIENT.

Termination of Services:
This agreement may be terminated by the Client or GES should the other fail to perform its obligations hereunder. In the event of termination, the Client shall pay GES for all services rendered to the date of termination, all reimbursable expenses, and reimbursable termination expenses.

Ownership of Documents:
All documents produced by GES under this agreement shall remain the property of GES and may not be used by the Client for any other endeavor without the written consent of GES.

Applicable Laws: Unless otherwise specified, this agreement shall be governed by the laws of the State of Florida.

ATTACHMENT 3

PROJECT BUDGET

Interconnect 1 Winter Haven and Town of Dundee

ATKINS

Member of the SNC-Lavalin Group

Project Budget

Potable Water Interconnects - Interconnect 1 - Town of Dundee

City of Winter Haven

RFQ-20-01 - Task 01

Submittal Date: Apr-03-2020

Task#	Resource Category	Description	O/H Pool	Rate	Unit	Qtty	Extended Price
01	**Project Management**						
	Labor						
		Project Director	Home	223.92	Hr	4.0	896
		Project Manager	Home	193.17	Hr	36.0	6,954
		Registered Engineer	Home	211.23	Hr	3.0	634
		Unregistered Engineer	Home	100.08	Hr	12.0	1,201
		Administrative Support	Home	88.14	Hr	11.0	970
	Labor Total					**66**	**10,654**
01	**Project Management Total**						**10,654**
02	**Support Services**						
	Labor						
		Registered Engineer	Home	211.23	Hr	4.0	845
	Labor Total					**4**	**845**
	Subcontract & Consultants					**5,950.0**	**5,950**
		Survey		1.0	LS	2,950.0	2,950
		Electrical and I&C		1.0	LS	3,000.0	3,000
	Subcontract and Expenses Total						**5,950**
02	**Support Services Total**						**6,795**
03	**Preliminary Design**						
	Labor						
		Project Manager	Home	193.17	Hr	24.0	4,636
		Registered Engineer	Home	211.23	Hr	8.0	1,690
		Unregistered Engineer	Home	100.08	Hr	64.0	6,405
		CAD Designer	Home	118.78	Hr	16.0	1,900

ATKINS

Member of the SNC-Lavalin Group

Project Budget

Potable Water Interconnects - Interconnect 1 - Town of Dundee

City of Winter Haven

RFQ-20-01 - Task 01

Submittal Date: Apr-03-2020

Task#	Resource Category	Description	O/H Pool	Rate	Unit	Qtty	Extended Price
		Administrative Support	Home	88.14	Hr	8.0	705
	Labor Total					**120**	**15,337**
03	**Preliminary Design Total**						**15,337**
04	**Final Design**						
	Labor						
		Project Manager	Home	193.17	Hr	32.0	6,181
		Registered Engineer	Home	211.23	Hr	12.0	2,535
		Unregistered Engineer	Home	100.08	Hr	64.0	6,405
		CAD Designer	Home	118.78	Hr	128.0	15,204
		Administrative Support	Home	88.14	Hr	24.0	2,115
	Labor Total					**260**	**32,441**
04	**Final Design Total**						**32,441**
05	**Permitting Services**						
	Labor						
		Project Manager	Home	193.17	Hr	4.0	773
		Registered Engineer	Home	211.23	Hr	2.0	422
		Unregistered Engineer	Home	100.08	Hr	24.0	2,402
		CAD Designer	Home	118.78	Hr	8.0	950
		Administrative Support	Home	88.14	Hr	4.0	353
	Labor Total					**42**	**4,900**
05	**Permitting Services Total**						**4,900**
	Total Extended Price						**70,126**

ATTACHMENT 4

PROJECT BUDGET

Interconnect 2 – Winter Haven and City of Eagle Lake

ATKINS

Member of the SNC-Lavalin Group

Project Budget

Potable Water Interconnects - Interconnect 2 - City of Eagle Lake

City of Winter Haven

RFQ-20-01 - Task 01

Submittal Date: Apr-03-2020

Task#	Resource Category	Description	O/H Pool	Rate	Unit	Qtty	Extended Price
06	**Project Management**						
	Labor						
		Project Director	Home	223.92	Hr	4.0	896
		Project Manager	Home	193.17	Hr	36.0	6,954
		Registered Engineer	Home	211.23	Hr	3.0	634
		Unregistered Engineer	Home	100.08	Hr	12.0	1,201
		Administrative Support	Home	88.14	Hr	11.0	970
	Labor Total					**66**	**10,654**
06	**Project Management Total**						**10,654**
07	**Support Services**						
	Labor						
		Registered Engineer	Home	211.23	Hr	4.0	845
	Labor Total					**4**	**845**
	Subcontract & Consultants					**5,950.0**	**5,950**
		Survey		1.0	LS	2,950.0	2,950
		Electrical and I&C		1.0	LS	3,000.0	3,000
	Subcontract and Expenses Total						**5,950**
07	**Support Services Total**						**6,795**
08	**Preliminary Design**						
	Labor						
		Project Manager	Home	193.17	Hr	24.0	4,636
		Registered Engineer	Home	211.23	Hr	8.0	1,690
		Unregistered Engineer	Home	100.08	Hr	64.0	6,405
		CAD Designer	Home	118.78	Hr	16.0	1,900

ATKINS

Member of the SNC-Lavalin Group

Project Budget

Potable Water Interconnects - Interconnect 2 - City of Eagle Lake

City of Winter Haven

RFQ-20-01 - Task 01

Submittal Date: Apr-03-2020

Task#	Resource Category	Description	O/H Pool	Rate	Unit	Qtty	Extended Price
		Administrative Support	Home	88.14	Hr	8.0	705
	Labor Total					**120**	**15,337**
08	**Preliminary Design Total**						**15,337**
09	**Final Design**						
	Labor						
		Project Manager	Home	193.17	Hr	32.0	6,181
		Registered Engineer	Home	211.23	Hr	12.0	2,535
		Unregistered Engineer	Home	100.08	Hr	64.0	6,405
		CAD Designer	Home	118.78	Hr	128.0	15,204
		Administrative Support	Home	88.14	Hr	24.0	2,115
	Labor Total					**260**	**32,441**
09	**Final Design Total**						**32,441**
10	**Permitting Services**						
	Labor						
		Project Manager	Home	193.17	Hr	4.0	773
		Registered Engineer	Home	211.23	Hr	2.0	422
		Unregistered Engineer	Home	100.08	Hr	24.0	2,402
		CAD Designer	Home	118.78	Hr	8.0	950
		Administrative Support	Home	88.14	Hr	4.0	353
	Labor Total					**42**	**4,900**
10	**Permitting Services Total**						**4,900**
	Total Extended Price						**70,126**

CITY OF WINTER HAVEN FACT SHEET
CITY COMMISSION MEETING
May 26, 2020

DATE: May 10, 2020

TO: Honorable Mayor and City Commissioners

VIA: Mike Herr, City Manager
T. Michael Stavres, Assistant City Manager

FROM: M.J. Carnevale, Public Works Department Director

SUBJECT: Southwest Florida Water Management District Cooperative Funding Agreement for the South Lake Conine Wetland Restoration/Stormwater Treatment Project (W773) Amendment 1.

BACKGROUND:

Lake Conine is a 236 acre lake within the Northern Chain of Lakes, designated by the Southwest Florida Water Management District (SWFWMD) as a Surface Water Improvement and Management (SWIM) priority waterbody and listed as impaired by the Florida Department of Environmental Protection (FDEP). During the 1970's and 1980's, Lake Conine had some of the poorest water quality in Polk County. In the 1990's, the discharge of treated effluent from the City's Wastewater Treatment Plant #2 to the lake was converted to reuse water for irrigation. Since the removal of the wastewater discharge, the water quality of the lake has improved but remains below acceptable standards.

One of the primary pollution sources that continue to create impacts to Lake Conine is a 328 acre drainage area on the south side of the lake which discharges untreated stormwater from a highly urbanized area each time it rains. It is estimated this drainage area annually discharges:

- 495 pounds of phosphorus
- 2,255 pounds of nitrogen
- 365 pounds of heavy metals
- 63,452 pounds of suspended solids
- 10,164 pounds of oxygen demanding substances

Treatment of this drainage area is listed as a priority in the SWIM Plan of SWFWMD and has been an ongoing Capital Improvement Project for the City.

Funding for construction of the project is provided by multiple partners as follows:

Total Cost	$ 3,416,929
FDEP – 22%	$ (750,000)
SWFWMD – 25%	$ (857,250)
Polk County – 18%	$ (618,675)
COWH – 35%	$ (1,191,004)

The City Commission awarded a contract for construction to Cobb Site Development in September 2019 with actual construction beginning in March of 2020. To date the site is about 25% cleared and construction is moving along on schedule. The process to secure agreements with the multiple funding partners, secure a contractor, coordinate with the community, and begin construction, pushed the end date for construction beyond the end date of the funding agreement with the SWFWMD and an Amendment is needed to realign the two. The Amendment moves the contract end date to December 2021, well beyond the contractors March 2021 construction end date which should give sufficient time to address project close out requirements.

FINANCIAL IMPACT:

This is a contract time amendment and as such, there is no financial impact associated with this amendment.

RECOMMENDATION:

Staff recommends the City Commission approve the Amendment 1 and authorize the City Manager to execute the Amendment and take all other actions necessary and incidental thereto.

ATTACHMENTS:

Agreement No: 17CF0000415 Amendment 1

FIRST AMENDMENT
TO AGREEMENT BETWEEN THE
SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT
AND
CITY OF WINTER HAVEN
FOR
SOUTH LAKE CONINE WATERSHED RESTORATION (W773)

This FIRST AMENDMENT effective upon execution by both parties, by and between the SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT, a public corporation of the State of Florida having an address of 2379 Broad Street, Brooksville, Florida 34604-6899, hereinafter referred to as the "DISTRICT," and the CITY OF WINTER HAVEN, a political subdivision of the State of Florida, having an address of 451 Third Street NW, Winter Haven, Florida 33881, hereinafter referred to as the “COOPERATOR.”

WITNESSETH:

WHEREAS, the DISTRICT and the COOPERATOR entered into an agreement effective December 1, 2016 (Agreement No. 17CF0000415), hereinafter referred to as the “Existing Agreement,” for the construction of approximately 34 acres of wetlands along Lake Conine in Winter Haven; and

WHEREAS, the parties hereto wish to amend the Existing Agreement to amend the Project Contacts and Notices Paragraph, extend the contract period, modify the Project Schedule and update contract language applicable to the DISTRICT’S cooperatively funded projects.

NOW THEREFORE, in consideration of the mutual terms, covenants and conditions contained herein, the parties hereby mutually agree to amend the Existing Agreement as follows:

1. The Project Contacts and Notices Paragraph is hereby amended to replace the DISTRICT’S Contract Manager with Jaime Swindasz.

2. The Contract Period Paragraph is hereby amended to extend the expiration date of June 1, 2020 to December 31, 2021.

3. New Paragraph 28, Scrutinized Companies, is hereby added as follows:

28. <u>SCRUTINIZED COMPANIES.</u>

Pursuant to Section 287.135, F.S., a company that, at the time of submitting a bid or proposal for a new contract or renewal of an existing contract, is on the Scrutinized Companies that Boycott Israel List, or is engaged in a boycott of Israel, is ineligible to, and may not bid on, submit a proposal for, or enter into or renew a contract with an agency or local governmental entity for goods or services in any amount. If the goods or services are in the amount of $1 million dollars or more, the company must also not be on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies

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with Activities in the Iran Petroleum Energy Sector List, or be engaged in business operations in Cuba or Syria.

By signing this Agreement, the COOPERATOR certifies that it is not on any of the lists or engaged in any of the prohibited activities identified above, as applicable based upon the amount of this Agreement. The COOPERATOR agrees to notify the DISTRICT if it is placed on any of the applicable lists or engages in any of the prohibited activities during the term of this Agreement. The DISTRICT may immediately terminate this Agreement at its option if the COOPERATOR is found to have submitted a false certification, is placed on any of the applicable lists or engages in any prohibited activities.

4. The Project Schedule section set forth in Exhibit "A" is hereby replaced in its entirety with the following:

PROJECT SCHEDULE

DESCRIPTION	COMMENCE	COMPLETE
Draft Conservation Easement, Ownership and Encumbrance Report, and Sketch	12/01/2016	10/01/2019
Bidding and Contract Award	03/01/2019	10/01/2019
Construction and Construction Engineering and Inspection (CEI)	03/01/2020	03/01/2021
As-Built Survey, Record Drawings & Completion Certification	01/30/2021	06/01/2021
Recorded Conservation Easement	04/01/2021	07/01/2021

Additional task deadlines contained in the performance schedules of the consultant and contractor contracts will be incorporated herein by reference.

5. The terms, covenants and conditions set forth in the Existing Agreement that have not been specifically amended herein, will continue in existence, are hereby ratified, approved and confirmed, and will remain binding upon the parties hereto.

The remainder of this page intentionally left blank.

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IN WITNESS WHEREOF, the parties hereto, or their lawful representatives, have executed this FIRST AMENDMENT on the day and year set forth next to their signatures below.

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

By:_____
Jennette M. Seachrist, P.E. Date
Director, Resource Management Division

CITY OF WINTER HAVEN

By: _____
Date

Name: _____

Title: _____
Authorized Signatory

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CITY OF WINTER HAVEN FACT SHEET
CITY COMMISSION MEETING
May 26, 2020

DATE: May 10, 2020

TO: Honorable Mayor and City Commissioners

VIA: Michael Herr, City Manager
T. Michael Stavres, Assistant City Manager

FROM: M.J. Carnevale, Public Works Director
Brittany Hart, Assistant Public Works Director
Aaron Russel, Fleet Maintenance Superintendent
Dustin Everitt, Natural Resources Manager
Jose Vega, Traffic Operations Crew Leader
Michael Campbell, Streets, Traffic and Drainage Superintendent
Rick Cardona, Solid Waste Superintendent
Savannah Winstanley, Ecosystem and Asset Analyst

SUBJECT: American Public Works Association Accreditation

BACKGROUND:

The American Public Works Association (APWA) offers the opportunity for Public Works departments across North America to become accredited. The accreditation process involves self-assessment of our agency's policies, procedures, and practices and then compares our practices to those recommended by nationally recognized experts in the public works field. By participating in the accreditation process, we not only encourage interdepartmental coordination and improve communication, but we also identify operational/management needs, develop performance metrics that will clarify budget requests, and ensure a business case is driving the decision making process.

Accreditation through the American Public Works association will ensure that employees have a clear avenue and expectation for how exceptional service is to be provided in support of our recognized values. This allows Winter Haven to continue our relentless pursuit of excellence.

The Public Works Accreditation Team kicked off the self-assessment process on National Public Works Week earlier this month. Over the next 20 weeks, team members will work diligently to identify our best policies, procedures, and practices while also noting areas that need improvement. In November 2020 we plan to participate in a peer review with other accredited agencies in Florida, such as Lakeland, Largo, and St. Petersburg. These agencies will look at our policies and provide constructive feedback based on their expertise and experiences. In the spring of 2021 we plan to invite the APWA review team out to formally evaluate our department and accredit our agency.

The first steps to begin this process started with a letter of support from the City Manager discussed at the May 11, 2020 Commission Meeting. The next steps to formalize this process include submitting an application and agreement which commits us to the 9th edition of the APWA Manual on Practices. The application outlines the sections of the Manual that have practices applicable to Winter Haven's Public Works Department. The salient points of this 36 month agreement are as follows:

- The City will:
    - Provide the necessary documentation to APWA to review our practices and procedures
    - Conduct a self-assessment using APWA software (this is already underway)
    - Provide a point person to coordinate with APWA evaluators and respond to inquiries in a timely fashion
    - Provide a purchase order to cover the fees associated with the accreditation process.

- APWA will:
    - Provide guidance and materials for the accreditation process
    - Provide evaluators to conduct on-site evaluation of policies and analyze compliance data
    - If accredited, provide an award, if not provide feedback on where improvement is still needed and how to move forward.

FINANCIAL IMPACT:

The application fee of $9,500 is budgeted for and divided across cost centers in Fleet, Natural Resources, Streets, and Solid Waste.

RECOMMENDATION:

Staff recommends the City Commission authorize the City Manager to execute the APWA Application and Agreement and take all actions necessary and incidental thereto.

ATTACHMENTS:

- Letter of support from City Manager
- APWA Application for Accreditation
- APWA Accreditation Agreement
- Section and Team Lead Outline

WINTER HAVEN
The Chain of Lakes City

Office of the City Manager

May 7, 2020

Tracy Quintana
American Public Works Association (APWA) Accreditation Manager
1200 Main Street, Suite 1400
Kansas City, MO 64105-2100
tquintana@APWA.NET

Ms. Quintana,

I recognize the value in the accreditation opportunity that APWA provides to public works agencies across North America. Navigating and working through the accreditation process will allow The City of Winter Haven's Public Works department to identify not only their best policies and procedures but also recognize weaknesses and improve the operation over all. I believe comparing our practices to the best practices of accredited agencies across the country will ensure that we continue to enrich lifestyles through exceptional service.

Accreditation through the American Public Works association will make certain that the City of Winter Haven's Public Works employees have a clear avenue to perform their duties and an understanding of what it means to live up to our values of Integrity/Respect, Financial Stewardship, Inclusivity, and being Visionary, while continuing our relentless pursuit of excellence.

As the City Manager, I support and encourage the Public Works department as they pursue accreditation through APWA. I look forward to their progress over the coming months and I am excited to see the growth that the department will experience through this insightful process.

Sincerely,

Mike Herr
City Manager
City of Winter Haven

cc. Winter Haven City Commission
T. Michael Stavres, Assistant City Manager
Michael Carnevale, Public Works Director
Brittany Hart, Assistant Public Works Director

ACCREDITATION COUNCIL
OF THE
AMERICAN PUBLIC WORKS ASSOCIATION

APPLICATION
FOR
VOLUNTARY ACCREDITATION

Public Works Management Practices Manual - Ninth Edition

Identify if your agency is applying for initial Accreditation (●) or Re-Accreditation ( )

Agency Name: * **City of Winter Haven Public Works Department**

*An entire operating division of a public works agency can apply for accreditation if it is a separate, semi-autonomous unit of government.

Street Address: **2501 Motor Pool Road**
City: **Winter Haven** State: **FL** Zip: **33881**
Mailing Address: **PO BOX 2277**
(if different from street address)
City: **Winter Haven** State: **FL** Zip: **33883**

- Parent Agency's Chief Executive Officer: **Mike Herr**

Title: **City Manager**

- Public Works Agency's Chief Executive: **MJ Carnevale**

Title: **Public Works Director**
Phone: **863-291-5260** FAX: _____ E-Mail **mcarnevale@mywinterhaven.com**
APWA Member? (●) -- Yes, I.D. Number **859754** ( ) -- No

- Public Works Agency's Accreditation Manager: **Brittany Hart**

Title: **Assistant Public Works Director**
Phone: **863-291-5260** FAX: _____ E-Mail **bhart@mywinterhaven.com**
APWA Member? (●) -- Yes, I.D. Number **860685** ( ) -- No

Did you or someone from your office attend a workshop? (●) Yes ( ) No

The applying agency is responsible for the Functional Areas, which are checked on the reverse side of this application form. The agency is responsible for addressing all recommended practices in the Functional Areas for which the public works agency has responsibility. Each area is covered by a separate chapter in the *Public Works Management Practices Manual* and forms the basis for fees charged for the accreditation process.

We hereby apply for voluntary accreditation by the Accreditation Council of the American Public Works Association. By this application, the agency acknowledges its commitment to accreditation and is willing to devote the resources necessary to complete the accreditation process. The agency is prepared to provide such information necessary for the Council to fairly evaluate the agency's eligibility for accreditation.

In addition, the agency, by execution of this application, agree to follow the processes as defined in the Accreditation Process Guide, including the biennial report.

Executed this ____ day of _____, 201____.

By: _____, Title: **City Manager**
Mike Herr
(typed or printed name)

Forward **2 copies** of signed accreditation agreement, application, and statement of support from chief administrative officer and payment information to: APWA Accreditation Program, 1200 Main Street, Suite 1400, Kansas City, MO 64105.

DETERMINATION OF FEES AND APPLICABLE FUNCTIONAL AREAS

Which of the following functions does your agency administer, manage, or provide services -- either directly or through a contractor or outside vendor? The agency must indicate a chapter as YES (Applicable) if they take the lead responsibility of 50% or more of the practices. If the agency is responsible for less than 50% of the practices, the chapter may be marked as NO (Not Applicable) with an explanation way. When chapters are not 100% applicable, provide the practice number(s) in the Comments column of those which do apply to the agency.

FUNCTIONAL AREA (Chapter Number)	YES	NO	REASON FOR NON-RESPONSIBILITY OR COMMENTS
Chapter 1-9	X		Required for all agencies
Planning and Development (10)		X	Practices are the responsibility of EOCI Department
Code Enforcement (11)		X	Practices are the responsibility of EOCI Department
Engineering Management (12)		X	Practices are the responsibility of EOCI Department
Bid Process (13)		X	Practices are the responsibilty of Procurement/Finance Department
Project Management (14)	X		
Right-of-Way Management (15)		X	Practices are the responsibility of EOCI Department
Utility Coordination (16)		X	Practices are the responsibility of EOCI Department
Facilities Management (17)		X	Practices are the responsibility of Parks, Recreation and Culture Department
Equipment and Fleet Management (18)	X		
Parks, Grounds, and Forestry (19)		X	Practices 19.2-19.9 apply to the Public Works Department
Solid Waste Management (20)	X		
Solid Waste Collection (21)	X		
Solid Waste Recycling and Reuse (22)		X	Practices 22.1-22.6 apply to the Public Works Department
Solid Waste Disposal (23)		X	The Landfill is operated by Polk County Waste and Recycling
Street Maintenance (24)	X		
Street Cleaning (25)	X		
Snow and Ice Control (26)		X	Snow and Ice practices are not applicable to Florida Public Works Departments
Stormwater and Flood Management (27)	X		
Vector Control (28)		X	Vector Control is provided by Polk County Natural Resources
Potable Water Distribution System (29)		X	Practices are the responsibility of the Utilities Department
Water Treatment (30)		X	Practices are the responsibility of the Utilities Department
Wastewater Collection and Conveyance (31)		X	Practices are the responsibility of the Utilities Department
Wastewater Treatment and Disposal (32)		X	Practices are the responsibility of the Utilities Department
Traffic Operations (33)	X		
Parking (34)		X	Practices are the responsibility of EOCI Department
Cemeteries (35)		X	Practices are the responsibility of Parks, Recreation and Culture Department
Airports (36)		X	Practices are the responsibility of EOCI Department
Transit Operations (37)		X	Practices are the responsibility of Polk County
Bridges (38)	X		
Beach Management (39)		X	Agency is inland, beach practices do not apply.
Asset Management (40)	X		
TOTALS (number of YES and NO, Chapters 10-40)	10	21	Yes and No columns must equal 31

Fees for accreditation are as follows: All applicants are responsible for Chapters 1 through 9 in the *Public Works Management Practices Manual*, regardless of functional responsibilities. Excludes on-site assessment costs, instructional and reference materials, subscriptions, consulting, or other services purchased directly from the American Public Works Association.

Each functional area is represented by a separate chapter in the manual. Conversely, each chapter will be counted as a functional area for determining accreditation fees.

Part A: Base Fee by Agency Population (2014 Census Data)

Select Appropriate Box	POPULATION		Amount
	Under 10,000	$2,500	**$ 0**
	10,001 to 25,000	$3,500	**$ 0**
X	25,001 to 50,000	$7,500	**$ 7,500**
	50,001 to 100,000	$10,000	**$ 0**
	100,001 to 250,000	$13,500	**$ 0**
	250,001 to 500,000	$15,000	**$ 0**
	500,001 to 1,000,000	$17,500	**$ 0**
	More than 1,000,000	$20,000	**$ 0**
	Subtotal Base Fee		$ **$ 7,500**

Part B: Functional Area Fee (Added to the Base Fee)

	FUNCTIONAL AREAS		Amount
10	Each additional chapter (chapters 10 through 40)	$200 each	$ **2,000**
	Subtotal Functional Area Fee		$ **2,000**

Initial Accreditation Total Fee (Base plus Functional Area Fee) $ **9,500**

OR

Re-Accreditation Total Fee (Base plus Functional Area Fees, divide by 2) $ **4,750**

Rev 5/2018

ACCREDITATION AGREEMENT

This Agreement is entered into between the City of Winter Haven ("the Agency") with principal offices located at 451 3rd Street NW, Winter Haven FL, and the American Public Works Association ("APWA"), an Illinois nonprofit corporation exempt from federal income taxation pursuant to Section 501(c)(3) of the Internal Revenue Code with principal offices located at 1200 Main Street, Suite 1400, Kansas City, Missouri 64105.

APWA is an international educational and professional association of public agencies, private sector companies, and individuals dedicated to providing high quality public works goods and services. APWA has created the Accreditation Council ("the Council") to recognize public works agencies in having policies and practices addressing subject areas as set forth in the *Public Works Management Practices Manual* (the "Manual").

The Agency is responsible for directly or indirectly administering, managing or providing public works related services in 10 functional areas, more fully described on the Agency's Application for Accreditation, which is hereby incorporated into this Agreement. The Agency desires that APWA assess the Agency's practices in order for the Council to determine if the Agency is eligible for designation as accredited in accordance with the terms of this Agreement.

The parties, intending to be legally bound, agree as follows:

1. **AGENCY RESPONSIBILITIES:** The Agency shall:

1.1 Provide all information, including all documents, files, records, and other data as required by APWA except to the extent that the disclosure of such information is restricted by law (in which case, the Agency shall notify APWA that such information has been withheld);

1.2 Conduct a self-assessment as to compliance with recommended practices, including, without limitation, the practices set forth in the Manual ("Recommended Practices"), and provide full and accurate results thereof to APWA using software developed and approved by APWA;

1.3 Provide one or more persons to assist APWA's representatives ("Evaluators") in making the necessary inquiries and assessments of Agency information relative to compliance with the Recommended Practices; provide access to files and records and necessary facilities requested by the Evaluators during their inquiries; and

1.4 Respond to all communications from APWA promptly, but in no event later than ten (10) business days from the receipt thereof.

2. **APWA RESPONSIBILITIES:** APWA shall:

2.1 Provide necessary documentation, forms, and instructions regarding the accreditation process;

_____Agency _____APWA

2.2 Provide Evaluators for the purpose of conducting an on-site evaluation of the Agency's policies and practices;

2.3 Promptly analyze compliance data and advise the Agency of the results of the on-site evaluation and the need for additional information, if any;

2.4 If the Agency is accredited, (a) provide an award, and (b) make available indicia of accreditation;

2.5 If the Agency is not accredited following an evaluation of its policies and practices, provide the Agency with reasons for the decision; and

2.6 Upon payment of the Agency of a $1,000 appeal fee (which must be paid within sixty (60) days of notice by APWA of the reasons for the decision not to accredit the Agency), allow the Agency to appeal the decision of the Council (which fee shall be refunded if the Agency prevails on the appeal).

3. TERM:

3.1 This Agreement shall become effective when it has been signed by an authorized representative of each of the parties (the "Effective Date").

3.2 This Agreement shall terminate:

(a) Upon execution of a Re-Accreditation Agreement between the Agency and APWA;

(b) Either (i) thirty-six (36) months following the Effective Date of this Agreement or (ii) the expiration of any extension to the thirty-six (36) month period granted pursuant to Section 5.3 hereof, unless a successful on-site evaluation is completed prior to such date;

(c) Upon written notice by the Agency that it withdraws from the accreditation process;

(d) Upon termination pursuant to Section 5.2 hereof; or

(e) Upon expiration or revocation of the Agency's accredited status.

3.3 Any accreditation granted to the Agency shall have a term of four (4) years from the date of issuance. If the Agency has not executed a Re-Accreditation Agreement (and paid the fees required thereby) and scheduled the re-accreditation on-site evaluation before the expiration of such four (4) year term, the accreditation shall lapse at the expiration of the four (4) year term and the Agency shall not thereafter hold itself out as being accredited by APWA.

4. MODIFICATION: There shall be no modifications of this Agreement except in writing, signed by both parties, and executed with the same formalities as this document.

5. TIME AND MANNER OF PAYMENTS:

5.1 The Agency may elect one of two options (lump sum or installment) for payment of the accreditation fee, which is not refundable. The Agency agrees to one of the following options by completing either subsection (a) or (b) below:

(a) Lump Sum Option

The Agency will remit to APWA a single payment in the lump-sum amount for processing of the accreditation of $ 9,500.00, upon the execution of this Agreement by the Agency.

The total amount of $ 9,500.00 is herein remitted to APWA (payable by check to the order of American Public Works Association) via check number _____, or

Purchase Order No._____ is herein remitted to APWA in the amount of $_____.

(b) Installment Option

The Agency will remit to APWA a total payment of $_____ for processing of the accreditation. The first installment of $_____ (50% of total fee) is due at the signing of this Agreement by the Agency. The second installment of $_____ (remaining 50% of fee) is payable at the end of the eighteenth (18^{th}) month from the effective date of this Agreement or at the time of submission of the completed self-assessment and request for the on-site evaluation, whichever occurs first.

The first installment of $_____ is herein remitted to APWA (payable by check to the order of American Public Works Association) via check number _____, or

Purchase Order No. _____is herein remitted to APWA in the amount of $_____.

5.2 APWA will invoice the Agency for the actual on-site evaluation costs, including personnel costs, lodging, meals and transportation. An itemized invoice will be delivered to the Agency within sixty (60) days of completion of the on-site evaluation. APWA reserves the right to terminate this Agreement if such payment is delinquent by more than sixty (60) days, and APWA shall not be obligated to refund any fees previously paid.

5.3 If the Agency requires more than thirty-six (36) months to complete a successful on-site evaluation, the Agency may request a twelve (12) month extension to this Agreement. If the extension is granted, the Agency agrees to pay a nonrefundable extension fee amounting to twenty-five percent (25%) of the accreditation fee then in effect for that additional period. The

Agency may continue to request an additional extension every twelve (12) months thereafter, and agrees to pay the additional twenty-five percent (25%) extension fee, until a successful on-site evaluation has been achieved or this Agreement has been terminated in accordance with Section 3.2 hereof. No such additional fee will be levied where APWA is the cause of the inability to complete the evaluation within the thirty-six (36) month period (e.g., because APWA cancels a scheduled on-site evaluation or because APWA is unable to schedule the on-site evaluation on any of several dates reasonably proposed by the Agency).

5.4 If the Agency's initial on-site evaluation is not successful (i.e., work after the initial on-site evaluation is required to achieve compliance with the Recommended Practices), and the volume of review necessary for completion would require a second on-site evaluation, the Agency shall reimburse costs for a subsequent on-site evaluation and/or additional staff/evaluator assistance required on or off site. The additional work required (on and/or off site) must be completed within six (6) months.

6. CONFIDENTIALITY:

6.1 APWA shall receive and hold confidential any and all nonpublic: (i) reports, files, records and other data obtained from the Agency pursuant to this Agreement and (ii) materials developed by APWA in the furtherance of its responsibilities under this Agreement ("Confidential Information"). APWA shall use reasonable commercial efforts substantially similar to the efforts APWA uses to protect its own confidential information to prevent the disclosure, distribution, or release of the Confidential Information to any person or organization, except authorized Agency officials, employees or agents, or upon order of any court, state or federal. Notwithstanding anything in this Agreement to the contrary including the above, APWA is specifically authorized, but not required, in the exercise of its sole discretion, to conduct a meeting open to the public regarding the Agency's candidacy for accreditation or its continued compliance with applicable standards, including but not limited to all factual matters relating to the assessment, appraisal, and determination of accreditation and all comments which form a basis for the opinion either in favor of or against accreditation, unless specifically notified by the Agency in writing to the contrary, in which case such meeting shall be closed to the public. Nothing herein shall be construed to require APWA to conduct all or part of its meeting in public, including but not limited to the right of APWA, in the exercise of its sole discretion, to terminate a meeting open to the public at any time and conclude such meeting in a session closed to the public.

6.2 In response to inquiries concerning the accreditation status of the Agency, APWA's reply shall be limited to identifying the Agency's then current status. All other requests for information will be directed to the Agency.

7. NEWS RELEASES: Notwithstanding any provision of this Agreement to the contrary,

7.1 APWA shall have the right to identify the Agency in news releases and its publicity program after the Agency's on-site evaluation has been scheduled, to identify the Agency as seeking accreditation. Where specific mention of the Agency is used in this regard, a copy of the news release or publicity material will be provided to the Agency for its information.

7.2 The Agency shall provide APWA with a copy of all its news releases or publicity material concerning the Agency's accreditation activities and status.

8. APWA AS AN INDEPENDENT CONTRACTOR: For all purposes under this Agreement, the parties are independent contractors as to one another and neither shall be deemed to be an employee, agent, franchise, partner, or legal representative of the other. Except as specifically set forth herein, neither party shall have any authority to create or assure any obligation on behalf of the other. Each party shall pay and discharge any and all obligations it may incur to federal, state, or local governments for estimated income taxes, Social Security contributions, and the like.

9. INTEGRATION: This instrument embodies the whole Agreement of the parties. The parties warrant that there are no promises, terms, conditions, or obligations other than those contained herein. This Agreement shall supersede all previous communications, representations, or agreements, either verbal or written, between the parties hereto relating to the subject matter hereof.

10. SEVERABILITY: If any provisions of this Agreement or the application of such provision to any person or circumstance shall be held invalid, the remainder of this Agreement and the application of such provisions to persons or circumstances other than those to which is held invalid shall not be affected hereby.

11. CHOICE OF LAW; JURISDICTION AND VENUE: This Agreement and the rights of the parties hereunder shall be governed by and interpreted in accordance with the law of the State where the principal office of the Agency is located. Any arbitration or action to interpret or enforce any right or obligation hereunder shall be brought in the state or federal courts sitting in the jurisdiction encompassing Agency's principal office and the parties irrevocably consent hereby to jurisdiction and venue in any such court.

12. WARRANTY NOT INTENDED OR IMPLIED: It is understood that the award of accreditation represents that only that APWA and/or the Council has determined, based in part on information supplied by the Agency, that the Agency has policies and practices addressing the Recommended Practices, but neither APWA nor the Council is making any representations that such policies or practices are adequate or appropriate for the Agency. The Agency is solely responsible for determining whether its policies and practices are adequate and appropriate and the award of accreditation is not a substitute for the Agency's ongoing and in-depth monitoring and evaluation of its activities and the quality of its services. The Agency shall not make any oral or written disclosure, comment or announcement which conflicts with the provisions of this Section 12. Any oral or written statement by Agency regarding its accreditation status shall comply with any requirements made known to Agency from time to time.

13. WAIVER: Any waiver by APWA of any breach of this Agreement by the Agency shall relate only to that particular breach and shall not amount to a general waiver.

14. NOTICE: Any notice between the parties shall be in writing, postage prepaid, to the addresses as specified in the preamble of this Agreement or to such other address as either party may specify in writing in accordance with this section.

15. HEADINGS: The heading of this Agreement shall not be deemed part of it and shall not in any way effect its construction.

16. ESTABLISHMENT OF RECOMMENDED PRACTICES: The Agency and APWA agree that the Manual shall be the basis for the self-assessment conducted by the Agency and the evaluation conducted by APWA, unless otherwise agreed to in writing by APWA. The Agency's self-assessment shall be based upon the most recent edition of the Manual available at the time of the self-assessment. APWA's evaluation of the self-assessment prepared by the Agency and determination of the Agency's compliance with Recommended Practices and thus eligibility for accreditation shall be based on the edition of the Manual available at the time of such evaluation.

17. ASSIGNMENT: The Agency shall not assign any of its rights or delegate any of its obligations under this Agreement without the prior written consent of APWA.

18. DISPUTE RESOLUTION: Any dispute or claim arising out of or related to this Agreement, or the interpretation, making, performance, breach, validity, or termination thereof, shall be settled by binding arbitration before a single arbitrator in accordance with the Commercial Arbitration Rules of American Arbitration Association ("Rules"), with judgment upon the award rendered by the arbitrator to be entered in any court of competent jurisdiction. The arbitrator shall be selected according to the Rules. The arbitrator may award to the prevailing party, if any, as determined by the arbitrator, all of its costs, expenses and fees, including, without limitation, administrative fees, arbitrator fees, travel expenses, out-of-pocket expenses (including, without limitation, such expenses as copying, telephone, facsimile, postage, and courier fees), witness fees, and reasonable and actual attorneys' fees. The arbitration shall be conducted in the venue identified in Section 11 above.

[Remainder of Page Intentionally left blank; signature page to follow.]

IN WITNESS WHEREOF, the Agency has caused this Agreement to be executed in duplicate on this ____ day of _____, 201____.

Witness: By: _____

Mike Herr
(Typed name)

City Manager
(Title)*

*Title of the Agency's Chief Executive Officer or Chief Elected Official and title and that of the appropriate civil authority in the event such signature is required to effect this Agreement. If not required, please so note in this signature block.

IN WITNESS WHEREOF, APWA has caused this Agreement to be executed by the Director of Education and Credentialing for the American Public Works Association, acting on its behalf.

Witness: By: _____ _____
Becky Stein Date
Director of Education and Credentialing

Attachements:

Exhbit "A" public records disclosure

EXHIBIT A

PUBLIC RECORDS: TO THE EXTENT THAT THIS AGREEMENT IS CONSTRUED TO BE A CONTRACT FOR SERVICES WITH A PUBLIC AGENCY AND THAT IT IS ACTING ON BEHALF OF AGENCY AS CONTEMPLATED IN SECTION 119.0701(1) OF THE FLORIDA STATUTES, THEN APWA AGREES TO:

1. Keep and maintain public records required by the Agency to perform the service contemplated in this License Agreement.

2. Upon request from the Agency's custodian of public records, provide the Agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119 of the Florida Statutes or as otherwise provided by law.

3. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the Agreement if APWA does not transfer the records to the Agency.

4. Upon completion of the Agreement, transfer, at no cost, to the Agency all public records in possession of APWA or keep and maintain public records required by the Agency to perform the service. If APWA transfers all public records to the Agency upon completion of the Agreement, APWA shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If APWA keeps and maintains public records upon completion of the Agreement, APWA shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the Agency, upon request from the Agency's custodian of public records, in a format that is compatible with the information technology systems of the Agency.

IF APWA HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO APWA'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS LICENSE AGREEMENT, CONTACT THE CITY'S CUSTODIAN OF PUBLIC RECORDS AT 863-291-5600, records@mywinterhaven.com, 451 THIRD STREET, N.W., WINTER HAVEN, FLORIDA 33881.

If APWA does not comply with a public records request, Agency shall enforce the Agreement which may include immediate termination of this Agreement.

	Team Lead	Teams
Chapter 1- Organization & Strategic Planning		
1.1 Mission Vision, Value Statements	Brittany	Brittany/M.J.
1.2 Description of Organization	Brittany	Brittany/M.J.
1.3 Review Process	Brittany	Brittany/M.J.
1.4 Policies, Practices and Procedures	Brittany	Brittany/M.J.
1.5 Code of Ethics	Brittany	Brittany/M.J.
1.6 Strategic Plan	Brittany	Brittany/M.J.
1.7 Relationship of the Agency's Strategic Plan to Government-Wide Planning Process	Brittany	Brittany/M.J.
Chapter 2- Human Resource Management		
2.1 Classification Plan	Brittany	Brittany/M.J.
2.2 Position Description	Brittany	Brittany/M.J.
2.3 Compensation Plan	Brittany	Brittany/M.J.
2.4 Benefits Plan	Brittany	Brittany/M.J.
2.5 Personnel Leave	Brittany	Brittany/M.J.
2.6 Temporary Assignments	Brittany	Brittany/M.J.
2.7 Personnel Rules	Brittany	Brittany/M.J.
2.8 Career Development and succession Planning practices and Procedures	Brittany	Brittany/M.J.
2.9 Workplace Conduct	Brittany	Brittany/M.J.
2.10 Licensed, Registered, or Certified Employees	Brittany	Brittany/M.J.
2.11 Operator/Driver Training, Licenses, and Certification	Brittany	Brittany/M.J.
2.12 Training Goals	Brittany	Brittany/M.J.
2.13 Training Program	Brittany	Brittany/M.J.
2.14 Training Personnel	Brittany	Brittany/M.J.
2.15 Training Program Evaluation	Brittany	Brittany/M.J.
2.16 Individualized Training Report	Brittany	Brittany/M.J.
2.17 Recruitment	Brittany	Brittany/M.J.
2.18 Application Process	Brittany	Brittany/M.J.
2.19 Hiring Process and Final Authority	Brittany	Brittany/M.J.
2.20 Diversity in the Workplace	Brittany	Brittany/M.J.
2.21 Orientation Process	Brittany	Brittany/M.J.
2.22 Performance Review	Brittany	Brittany/M.J.
2.23 Relationship of Performance and Compensation	Brittany	Brittany/M.J.
2.24 Promotion and Demotion	Brittany	Brittany/M.J.
2.25 Terminations and Resignations	Brittany	Brittany/M.J.
2.26 Grievance Procedures	Brittany	Brittany/M.J.
2.27 Disciplinary Procedures	Brittany	Brittany/M.J.
2.28 Employee Assistance Programs	Brittany	Brittany/M.J.
2.29 Internal Communication	Brittany	Brittany/M.J.
2.30 Supervisory Training	Brittany	Brittany/M.J.
2.31 Employee Recognition	Brittany	Brittany/M.J.
2.32 Customer Service Training	Brittany	Brittany/M.J.
2.33 Personnel Files	Brittany	Brittany/M.J.
2.34 Personnel File Access	Brittany	Brittany/M.J.
2.35 Personnel File Contents	Brittany	Brittany/M.J.
2.36 Collective Bargaining	Brittany	Brittany/M.J.
2.37 Collective Bargaining Procedures	Brittany	Brittany/M.J.
2.38 Contract Distribution	Brittany	Brittany/M.J.
2.39 ADA Compliance	Brittany	Brittany/M.J.
Chapter 3- Occupied Facilities		
3.1 Facility Security	Brittany	Brittany/M.J.
3.2 Risk Assessment	Brittany	Brittany/M.J.
3.3 Environmental Regulations	Brittany	Brittany/M.J.
3.4 Accessibility to Facilities	Brittany	Brittany/M.J.

3.5 Condition Assessment of Facilities	Brittany	Brittany/M.J.
3.6 Neighborhood Relations	Brittany	Brittany/M.J.
3.7 Materials and Equipment Storage	Brittany	Brittany/M.J.
3.8 Meeting and Training Spaces	Brittany	Brittany/M.J.
3.9 Employee Spaces	Brittany	Brittany/M.J.
3.10 Ergonomics	Brittany	Brittany/M.J.
3.11 Access to Electronic Information	Brittany	Brittany/M.J.
3.12 Required Legal Notices and Postings	Brittany	Brittany/M.J.
3.13 Facility Availability during Emergencies	Brittany	Brittany/M.J.
3.14 Building and Fire-Life safety Code Compliance	Brittany	Brittany/M.J.
3.15 Testing Alarms	Brittany	Brittany/M.J.
Chapter 4- Finance		
4.1 Authority	Brittany	Brittany/M.J.
4.2 Preparation/Presentation	Brittany	Brittany/M.J.
4.3 Budget Process	Brittany	Brittany/M.J.
4.4 Variance Analysis	Brittany	Brittany/M.J.
4.5 Cost of Service	Brittany	Brittany/M.J.
4.6 Rate Setting	Brittany	Brittany/M.J.
4.7 Rate Setting	Brittany	Brittany/M.J.
4.7 Forecasting	Brittany	Brittany/M.J.
4.8 Financing of Capital Planning and Improvement Program	Brittany	Brittany/M.J.
4.9 Establishing Selection Criteria	Brittany	Brittany/M.J.
4.10 Development Cost Recovery	Brittany	Brittany/M.J.
4.11 Purchasing	Brittany	Brittany/M.J.
4.12 Operating Inventory	Brittany	Brittany/M.J.
4.13 Contracts	Brittany	Brittany/M.J.
4.14 Alternative Service Delivery Methods	Brittany	Brittany/M.J.
4.15 Use of Recycled, Reclaimed, or Energy - Efficient Products	Brittany	Brittany/M.J.
4.16 Capital and Infrastructure Asset Reporting	Brittany	Brittany/M.J.
4.17 Routine or Monthly Reports	Brittany	Brittany/M.J.
4.18 Property and Equipment Records	Brittany	Brittany/M.J.
4.19 Right-of-Way Acquisitions and Dispositions	Brittany	Brittany/M.J.
Chapter 5- Risk Management and Legal Review		
5.1 Claims	Brittany	Brittany/M.J.
5.2 Worker Compensation Claims	Brittany	Brittany/M.J.
5.3 Accident and Injury Reporting Claims	Brittany	Brittany/M.J.
5.4 Legal Review	Brittany	Brittany/M.J.
5.5 Depositions	Brittany	Brittany/M.J.
5.6 Legal Records	Brittany	Brittany/M.J.
5.7 Ordinance and Regulations Enforcement	Brittany	Brittany/M.J.
5.8 Legal Review of Regulations	Brittany	Brittany/M.J.
5.9 Risk Management Reporting	Brittany	Brittany/M.J.
Chapter 6 - Communication		
6.1 Communication with Governing Boards	Brittany	Brittany/M.J.
6.2 Communication with the Public	Brittany	Brittany/M.J.
6.2 Media Relations	Brittany	Brittany/M.J.
6.4 Media Contact	Brittany	Brittany/M.J.
6.5 Public Participation	Brittany	Brittany/M.J.
6.6 Service Requests	Brittany	Brittany/M.J.
6.7 Intra- and Interagency Coordination	Brittany	Brittany/M.J.
6.8 Communication with Staff	Brittany	Brittany/M.J.
6.9 Access to Records	Brittany	Brittany/M.J.
6.10 Twenty-Four Hour Emergency Telephone Access	Brittany	Brittany/M.J.

6.11 Resources	Brittany	Brittany/M.J.
6.12 Emergency Notification	Brittany	Brittany/M.J.
6.13 Misdirected Emergency Calls	Brittany	Brittany/M.J.
6.14 Service Area Maps	Brittany	Brittany/M.J.
Chapter 7- Information Technology and Telecommunications		
7.1 Records and Data Management Control	Brittany	Brittany/M.J.
7.2 Geographic Information Management	Brittany	Brittany/M.J.
7.3 User Needs	Brittany	Brittany/M.J.
7.4 Data Security	Brittany	Brittany/M.J.
7.5 Software Documentation and Licensing	Brittany	Brittany/M.J.
7.6 Hardware and Software Acquisition	Brittany	Brittany/M.J.
7.7 User Responsibility	Brittany	Brittany/M.J.
7.8 Hardware and Software Maintenance	Brittany	Brittany/M.J.
7.9 User Training	Brittany	Brittany/M.J.
7.10 Communication System Functions	Brittany	Brittany/M.J.
7.11 System Operation and Maintenance	Brittany	Brittany/M.J.
7.12 Emergency Communications	Brittany	Brittany/M.J.
Chapter 8 - Emergency Management		
8.1 Comprehensive Multi-Hazard Emergency Plan	Brittany	Brittany/M.J.
8.2 Agency Emergency Operations Manual	Brittany	Brittany/M.J.
8.3 Use of Private Equipment and Resources	Brittany	Brittany/M.J.
8.4 Emergency Exercises	Brittany	Brittany/M.J.
8.5 Emergency Procedures and Operations Training	Brittany	Brittany/M.J.
8.6 Emergency Services and Coordination	Brittany	Brittany/M.J.
8.7 Emergency Equipment Testing and Storage	Brittany	Brittany/M.J.
8.8 Mutual Aid Agreements	Brittany	Brittany/M.J.
8.9 Supplies, Equipment, and Contractual Service Listings	Brittany	Brittany/M.J.
8.10 Emergency Personnel Policies and Procedures	Brittany	Brittany/M.J.
8.11 Employee Contact Information	Brittany	Brittany/M.J.
8.12 Specialized and Supplemental Resources	Brittany	Brittany/M.J.
8.13 Emergency Facilities Location	Brittany	Brittany/M.J.
8.14 Natural and Man-Made Hazards	Brittany	Brittany/M.J.
8.15 Hazards Mitigation through Planning	Brittany	Brittany/M.J.
8.16 Restoration of Community lifelines and Public Services	Brittany	Brittany/M.J.
8.17 Cost Documentation	Brittany	Brittany/M.J.
8.18 Incident Command System	Brittany	Brittany/M.J.
Chapter 9-Safety		
9.1 Safety Responsibility	Brittany	Brittany/M.J.
9.2 Safety Manual	Brittany	Brittany/M.J.
9.3 Safety Measures and Reports	Brittany	Brittany/M.J.
9.4 Safety Awards	Brittany	Brittany/M.J.
9.5 Hazardous Materials	Brittany	Brittany/M.J.
9.6 Excavation and Confined Spaces	Brittany	Brittany/M.J.
9.7 Work Zone Safety	Brittany	Brittany/M.J.
9.8 Safety Training	Brittany	Brittany/M.J.
9.9 Lock-out/Tag Out	Brittany	Brittany/M.J.
9.10 Personal Protective Equipment (PPE)	Brittany	Brittany/M.J.
Chapter 14- Project Management		
14.1 Project Manager Authority	Brittany	Brittany/M.J.
14.2 Construction Monitoring	Brittany	Brittany/M.J.
14.3 Preconstruction Conferences	Brittany	Brittany/M.J.

14.4 Notice to Proceed	Brittany	Brittany/M.J.
14.5 Mobilization	Brittany	Brittany/M.J.
14.6 Work Zone Management	Brittany	Brittany/M.J.
14.7 Inspection	Brittany	Brittany/M.J.
14.8 Materials Testing	Brittany	Brittany/M.J.
14.9 Measurement and Payment	Brittany	Brittany/M.J.
14.10 Change Orders	Brittany	Brittany/M.J.
14.11 Acceptance and Final Approval	Brittany	Brittany/M.J.
14.12 Guaranteed Work and Warranty Period	Brittany	Brittany/M.J.
14.13 Record Drawings	Brittany	Brittany/M.J.
14.14 Conflict Resolution	Brittany	Brittany/M.J.
Chapter 18 Equipment and Fleet Management		
18.1 Technician Qualifications	Aaron	Aaron/Josh/Anna
18.2 Authority for Repair and Maintenance	Aaron	Aaron/Josh/Anna
18.3 Operator Inspection	Aaron	Aaron/Josh/Anna
18.4 Preventive Maintenance Program	Aaron	Aaron/Josh/Anna
18.5 Preventive Maintenance Program Evaluation	Aaron	Aaron/Josh/Anna
18.6 Preventive Maintenance Schedule	Aaron	Aaron/Josh/Anna
18.7 Preventive Maintenance and Repair Policies	Aaron	Aaron/Josh/Anna
18.8 Storage Tanks	Aaron	Aaron/Josh/Anna
18.9 Emergency Repairs	Aaron	Aaron/Josh/Anna
18.10 Replacement Policy	Aaron	Aaron/Josh/Anna
18.11 Replacement Analysis	Aaron	Aaron/Josh/Anna
18.12 Equipment Utilization	Aaron	Aaron/Josh/Anna
18.13 Equipment Specifications	Aaron	Aaron/Josh/Anna
18.14 Specification/Bid Reviews	Aaron	Aaron/Josh/Anna
18.15 Equipment Manufacturer Warrant	Aaron	Aaron/Josh/Anna
18.16 Parts Warranty Tracking	Aaron	Aaron/Josh/Anna
18.17 Tools and Portable and Stationary Equipment Inventory	Aaron	Aaron/Josh/Anna
18.18 Fleet Vehicle Inventory	Aaron	Aaron/Josh/Anna
18.19 Fuels and Liquids Inventory	Aaron	Aaron/Josh/Anna
18.20 Parts Inventory	Aaron	Aaron/Josh/Anna
18.21 Parts and Materials Disposal	Aaron	Aaron/Josh/Anna
18.22 Vehicle and Equipment Disposal	Aaron	Aaron/Josh/Anna
18.23 Equipment Identification	Aaron	Aaron/Josh/Anna
18.24 Safety and Condition Inspection and Records	Aaron	Aaron/Josh/Anna
18.25 Equipment Monitoring	Aaron	Aaron/Josh/Anna
18.26 Defect Reports	Aaron	Aaron/Josh/Anna
18.27 Condition Assessment	Aaron	Aaron/Josh/Anna
Chapter 19- Parks, Grounds and Forestry		
19.1 Landscape Management, Master Plan and Reforestation Plan		
19.2 Tree Inventory	Savannah	Savannah/M.J./Campbell/Mary
19.3 Regulations	Savannah	Savannah/M.J./Campbell/Mary
19.4 Master Street Plan	Savannah	Savannah/M.J./Campbell/Mary
19.5 Planting and Pruning Program	Savannah	Savannah/M.J./Campbell/Mary
19.6 Transplants	Savannah	Savannah/M.J./Campbell/Mary
19.7 Disease and Insect Control in Trees	Savannah	Savannah/M.J./Campbell/Mary
19.8 Removal of Diseased and Hazardous Trees	Savannah	Savannah/M.J./Campbell/Mary
19.9 Tree Removal	Savannah	Savannah/M.J./Campbell/Mary
19.10 Turf Management		
19.11 Mowing		
19.12 Turf Inventory		
19.13 Turf Inspection		
19.14 Fertilization		

19.15 Disease, Insect and Weed Control in Turf		
19.6 Irrigation System Design		
19.17 Irrigation System Maintenance		
19.18 Fences		
19.19 Controlled Burns		
19.20 Playgrounds		
19.21 Recreation Amenities		

Chapter 20 Solid Waste Management		
20.1 Solid Waste Plan	Rick	Rick/Clyde/Becky
20.2 Source Reduction	Rick	Rick/Clyde/Becky
20.3 Control of Generated Waste	Rick	Rick/Clyde/Becky
20.4 Environmental Compliance	Rick	Rick/Clyde/Becky
20.5 Household Hazardous Wastes		

Chapter 21 - Solid Waste Collection		
21.1 Level of Service	Rick	Rick/Clyde/Becky
21.2 Storage Receptacles	Rick	Rick/Clyde/Becky
21.3 Collection Days and Set-Out Times	Rick	Rick/Clyde/Becky
21.4 Routing	Rick	Rick/Clyde/Becky
21.5 Transfer Stations	Rick	Rick/Clyde/Becky
21.6 Transfer Station Designs	Rick	Rick/Clyde/Becky
21.7 Transfer Station Operations	Rick	Rick/Clyde/Becky

Chapter 22 - Solid Waste Recycling and Reuse		
22.1 Recycling	Rick	Rick/Clyde/Becky
22.2 Recycling Service Level	Rick	Rick/Clyde/Becky
22.3 Source Separation	Rick	Rick/Clyde/Becky
22.4 Recycling Collection	Rick	Rick/Clyde/Becky
22.5 Processing	Rick	Rick/Clyde/Becky
22.6 Recycling Program Review	Rick	Rick/Clyde/Becky
22.7 Composting Program	Rick	Rick/Clyde/Becky
22.8 Compost Service Level	Rick	Rick/Clyde/Becky
22.9 Compost Material Supply	Rick	Rick/Clyde/Becky
22.10 Compost Market Development	Rick	Rick/Clyde/Becky
22.11 Compost Collection	Rick	Rick/Clyde/Becky
22.12 Compost Program Review	Rick	Rick/Clyde/Becky
22.13 Resource Recovery Material Supply	Rick	Rick/Clyde/Becky
22.14 Resource Recovery Operations	Rick	Rick/Clyde/Becky
22.15 Resource Recovery Monitoring	Rick	Rick/Clyde/Becky
22.16 Ash Disposal	Rick	Rick/Clyde/Becky

Chapter 24- Street Maintenance		
24.1Coordination with Transporation Planning	Campbell	Campbell/Knowlton/AJ
24.2 Street and Highway Facility Inventory	Campbell	Cambell/Knowton/AJ
24.3 Street Infrastructure Condition	Brittany	Brittany/M.J.
24.4. Placement Management System	Brittany	Brittany/M.J.
24.5 Preventive Maintenance	Campbell	Campbell/Knowlton/AJ
24.6 Operations and Maintenance Responsibility	Campbell	Campbell/Knowlton/AJ
24.7 Operations and Maintenance Coordination	Campbell	Campbell/Knowlton/AJ
24.8 Operations and Maintenance Procedures and Standards	Campbell	Campbell/Knowlton/AJ
24.9 Operations and Maintenance Inspection	Campbell	Campbell/Knowlton/AJ
24.10 Maintenance Records	Campbell	Campbell/Ball
24.11 Material Conservation	Campbell	Campbell/Knowlton/AJ
24.12 Pavement cut Restoration	Campbell	Campbell/Knowlton/AJ
24.13 Guardrails and Impact Attenuators	Campbell	Campbell/Knowlton/AJ
24.14 Catch Basins and Inlets	Campbell	Campbell/Don/Crosby
24.15 Curbs, Gutters and Sidewalks	Campbell	Campbell/Don/Crosby

24.16 Graffiti Removal from Public Infrastructure	Campbell	Campbell/Knowlton/AJ
Chapter 25 Street Cleaning		
25.1 Planning	Savannah	Savannah/ Campbell/Crosby/Don
25.2 Environmental Compliance	Savannah	Savannah/ Campbell/Crosby/Don
25.3 Debris, Leaf and Litter Collection	Savannah	Savannah/ Campbell/Crosby/Don
25.4 Routing	Savannah	Savannah/ Campbell/Crosby/Don
25.5 Scheduling	Savannah	Savannah/ Campbell/Crosby/Don
25.6 Litter Control	Savannah	Savannah/ Campbell/Crosby/Don
25.7 Storage Receptacles	Savannah	Savannah/ Campbell/Crosby/Don
25.8 Dead Animal Pick up	Brittany	Brittany/Rick/Campbell
Chapter 27- Stormwater and Flood Management		
27.1 Stormwater and Floodmanagement Service Levels	Campbell	Campbell/Josh/Don/Mike G
27.2 Operation Plan	Campbell	Campbell/Josh/Don/Mike G
27.3 Floodplain and Floodway Management	Campbell	Campbell/Josh/Don/Mike G
27.4 Water Quality Goals	Dustin	Dustin/Devon/Savannah
27.5 Systen In- Flow of Polluted Runoff	Dustin	Dustin/Devon/Savannah
27.6 Allowable Non-stormwater Discharge into System	Dustin	Dustin/Devon/Savannah
27.7 Watershed Stormwater Drainage Master Plan	Dustin	Dustin/Devon/Savannah
27.8 Infrastructure Inventory	Savannah	Savannah/Campbell/Don
27.9 Infrasture Condition	Savannah	Savannah/Campbell/Don
27.10 Stormwater Design	Campbell	Cambell/Josh/Don
27.11 Stormwater System Improvement	Campbell	Cambell/Josh/Don
27.12 Sediment and Erosion Control	Dustin	Dustin/Mary
27.13 Stormwater Flood Warning Systems	Dustin	Dustin/Devon/Savannah/Mary
27.14 Infrastructure Inspection	Savannah	Savannah/Campbell/Don
27.15 Conveyance, Storage and BMP Operations	Dustin	Dustin/Devon/Savannah/Mary
27.16 Private Owner Operations and Maintenance	Dustin	Dustin/Mary
27.17 Private Facility Inspection	Dustin	Dustin/Mary
27.18 Pollution Prevention Plans	Dustin	Dustin/Mary
27.19 Public Education	Dustin	Dustin/Mary
Chapter 33 Traffic Operations		
33.1 Traffic Policy and Procedures Manual	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.2 Traffic Control Devices	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.3 Traffic Control Device Installation	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.4 Requesting Installation of Traffic Control Devices	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.5 Traffic Signs	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.6 Sign Installation Policy	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.7 Statutory Speed Limits on Roadways	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.8 Advisory Speed Limit Signs	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.9 Street Name Signs	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.10 Sign Visibility	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.11 School Pedestrian Crossings	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.12 School Zone Speed Limit Signs	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.13 Special Signs	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.14 Alley Stop Signs	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.15 Yeild Signs	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.16 Railroad Crossing Signs and Markings	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.17 Pavement Markings	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.18 Pedestrian and School Crosswalk Pavement Markings	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.19 Stop Line Pavement Markings	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.20 Installation of New Signals	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.21 Temporary Stop Signs for Signal Outage	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.22 Traffic Signal Timing	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.23 Truck Routes	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.24 Bike Paths	Jose	Jose/Mo/Hatfield/Brendan/Campbell

33.25 Bus Stops	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.26 Temporary Street Closings	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.27 One-Way Streets	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.27 Traffic Calming	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.29 Street Lights	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.30 Roadside Memorials	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.31 Roundabouts	Jose	Jose/Mo/Hatfield/Brendan/Campbell
33.32 Inventory	Jose	Jose/Mo/Hatfield/Brendan/Campbell
Chapter 38- Bridges		
38.1 Inventory	Campbell	Campbell
38.2 Condition/Functionality	Campbell	Campbell
38.3 Inspection Frequency	Campbell	Campbell
38.4 Bridge Inspection Criteria	Campbell	Campbell
38.5 Inventory Coordination	Campbell	Campbell
38.6 Bridge Costs	Campbell	Campbell
38.7 Ratings	Campbell	Campbell
38.8 Prioritized Maitenance/Repair Items	Campbell	Campbell
Chapter 40- Asset Management System		
40.1 Asset Management Policy	Savannah	Savannah/MJ
40.2 Asset Management Objectives	Savannah	Savannah/MJ
40.3 Asset Inventory	Savannah	Savannah/MJ
40.4 Asset Condition	Savannah	Savannah/MJ
40.5 Asset Inspection Schedule	Savannah	Savannah/MJ

CITY OF WINTER HAVEN FACT SHEET
CITY COMMISSION MEETING
May 26, 2020

DATE: May 11, 2020

TO: Honorable Mayor and City Commissioners

VIA: Mike Herr, City Manager
T. Michael Stavres, Assistant City Manager
Eric Labbe, Economic Opportunity and Community Investment Director

FROM: Alexander Vacha, Airport Director

SUBJECT: FAA CARES Act Airport Grant Agreement acceptance at the Winter Haven Regional Airport

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BACKGROUND:

On April 21st, 2020, the City submitted to the Federal Aviation Administration a Coronavirus Aid, Relief, and Economic Security Act (CARES Act) airports grant application for a grant of Federal funds at or associated with the Winter Haven Regional Airport – Gilbert Field.

On May 1st, 2020, the City received a grant offer in the amount of $69,000. This grant is provided in accordance with the CARES Act to provide eligible Sponsors with funding to help offset a decline in revenues arising from diminished airport operations and activities as a result of the COVID-19 Public Health Emergency. CARES Act Airport Grant amounts to specific airports are derived by legislative formula.

The purpose of this Grant is to maintain safe and efficient airport operations. Funds provided under this Grant Agreement must only be used for purposes directly related to the airport. Such purposes can include the reimbursement of an airport's operational and maintenance expenses or debt service payments. CARES Act Airport Grants may be used to reimburse airport operational and maintenance expenses directly related to Winter Haven Regional Airport – Gilbert Field incurred no earlier than January 20, 2020.

CARES Act Airport Grants also may be used to reimburse a Sponsor's payment of debt service where such payments occur on or after April 14, 2020. Funds provided under the Grant will be governed by the same principles that govern "airport revenue." New airport development projects may not be funded with this Grant, unless and until the Grant Agreement is amended or superseded by a subsequent agreement that addresses and authorizes the use of funds for the airport development project.

Following receipt of the grant offer, discussions occurred between the City's Airport Manager, Financial Services Director, and Economic Opportunity and Community

Investment Director about how to best utilize the grant funding. It was concluded that the best and most efficient use of the funds would be towards operational expenses, such as payroll, utility bills, and payment of debt service.

FINANCIAL IMPACT:

This grant provides $69,000 in revenue for the airport. It is recommended that the funds be used towards eligible operational expenses, such as payroll, utility bills, and payment of debt service as contemplated in the CARES Act and CARES Act Airport Grant Agreement.

RECOMMENDATION:

Staff recommends the City Commission authorize the City Manager or his designee to execute the attached F.A.A. CARES Act Airport Grant Agreement and take all other necessary actions incidental to the implementation of same.

ATTACHMENT:

CARES Grant Number 3-12-0088-031-2020

U.S. Department
of Transportation
**Federal Aviation
Administration**

Orlando Airports District Office
8427 SouthPark Circle
Suite 524
Orlando, FL 32819

Phone: (407) 487-7220

May 1, 2020

Dear Mr. Herr:

Please find the following electronic CARES Act Grant Offer, Grant No. 3-12-0088-031-2020 for Winter Haven Regional Airport – Gilbert Field. This letter outlines expectations for success. Please read and follow the instructions carefully.

To properly enter into this agreement, you must do the following:

a. The governing body must proTitlde authority to execute the grant to the individual signing the grant; i.e. the sponsor's authorized representative.

b. The sponsor's authorized representative must execute the grant, followed by the attorney's certification, **no later than June 5, 2020** in order for the grant to be valid.

c. You may not make any modification to the text, terms or conditions of the grant offer.

d. The grant offer must be digitally signed by the sponsor's legal signatory authority and then the grant offer will be routed via email to the sponsor's attorney. Once the attorney has digitally attested to the grant, an email with the executed grant will be sent to all parties.

Subject to the requirements in 2 CFR §200.305, each payment request for reimbursement under this grant must be made electronically via the Delphi elnvoicing System. Please see the attached Grant Agreement for more information regarding the use of this System. The terms and conditions of this agreement require you drawdown and expend these funds within four years.

An airport sponsor may use these funds for any purpose for which airport revenues may be lawfully used. CARES grant recipients should follow the FAA's Policy and Procedures Concerning the Use of Airport Revenues ("Revenue Use Policy"), 64 Federal Register 7696 (64 FR 7696), as amended by 78 Federal Register 55330 (78 FR 55330). The Revenue Use Policy defines permitted uses of airport revenue. In addition to the detailed guidance in the Revenue Use Policy, the CARES Act states the funds may not be used for any purpose not related to the airport.

With each payment request you are required to upload directly to Delphi:

- An invoice summary, even if you only paid a single invoice and
- The documentation in support of each invoice covered in the payment request.

For the final payment request, in addition to the requirement listed above for all payment requests, you are required to upload directly to Delphi:

- A final financial report summarizing all of the costs incurred and reimbursed, and
- An SF-425, and
- A narrative report.

The narrative report will summarize the expenses covered by the CARES Act funds and state that all expenses were in accordance with the FAA's Policy and Procedures Concerning the Use of Airport Revenues and incurred after January 20, 2020.

As a condition of receiving Federal assistance under this award, you must comply with audit requirements as established under 2 CFR part 200. Subpart F requires non-Federal entities that expend $750,000 or more in Federal awards to conduct a single or program specific audit for that year. Note that this includes Federal expenditures made under other Federal-assistance programs. Please take appropriate and necessary action to assure your organization will comply with applicable audit requirements and standards.

Once you have drawn down all funds and uploaded the required documents to Delphi, notify your Program Manager, Jennifer Ganley, by email that the grant is administratively and financially closed. Ms. Ganley is readily available to assist you and your designated representative with the requirements stated herein. We sincerely value your cooperation in these efforts.

U.S. Department
of Transportation
Federal Aviation
Administration

CARES ACT AIRPORT GRANT AGREEMENT

PART I – OFFER

Federal Award Offer Date _____

Airport/Planning Area Winter Haven Regional Airport – Gilbert Field

CARES Grant Number 3-12-0088-031-2020

Unique Entity Identifier 08-418-7509

TO: City of Winter Haven
(herein called the "Sponsor") (For Co-Sponsors, list all Co-Sponsor names. The word "Sponsor" in this Grant Agreement also applies to a Co-Sponsor.)

FROM: **The United States of America** (acting through the Federal Aviation Administration, herein called the "FAA")

WHEREAS, the Sponsor has submitted to the FAA a Coronavirus Aid, Relief, and Economic Security Act (CARES Act or "the Act") Airports Grants Application (herein called the "Grant") dated April 21, 2020, for a grant of Federal funds at or associated with the Winter Haven Regional Airport – Gilbert Field which is included as part of this Grant Agreement; and

WHEREAS, the Sponsor has accepted the terms of FAA's Grant offer;

WHEREAS, in consideration of the promises, representations and assurances provided by the Sponsor, the FAA has approved the Grant Application for the Winter Haven Regional Airport – Gilbert Field (herein called the "Grant") consisting of the following:

This Grant is provided in accordance with the CARES Act, as described below, to provide eligible Sponsors with funding to help offset a decline in revenues arising from diminished airport operations and activities as a result of the COVID-19 Public Health Emergency. CARES Act Airport Grants amounts to specific airports are derived by legislative formula.

The purpose of this Grant is to maintain safe and efficient airport operations. Funds provided under this Grant Agreement must only be used for purposes directly related to the airport. Such purposes can include the reimbursement of an airport's operational and maintenance expenses or debt service payments. CARES Act Airport Grants may be used to reimburse airport operational and maintenance expenses directly related to Winter Haven Regional Airport – Gilbert Field

incurred no earlier than January 20, 2020. CARES Act Airport Grants also may be used to reimburse a Sponsor's payment of debt service where such payments occur on or after April 14, 2020. Funds provided under the Grant will be governed by the same principles that govern "airport revenue." New airport development projects may not be funded with this Grant, unless and until the Grant Agreement is amended or superseded by a subsequent agreement that addresses and authorizes the use of funds for the airport development project.

NOW THEREFORE, in accordance with the applicable provisions of the CARES Act, Public Law Number 116-136, the representations contained in the Grant Application, and in consideration of, (a) the Sponsor's acceptance of this Offer; and, (b) the benefits to accrue to the United States and the public from the accomplishment of the Grant and in compliance with the conditions as herein provided,

THE FEDERAL AVIATION ADMINISTRATION, FOR AND ON BEHALF OF THE UNITED STATES, HEREBY OFFERS AND AGREES to pay 100% percent of the allowable costs incurred as a result of and in accordance with this Grant Agreement.

Assistance Listings Number (Formerly CFDA Number): 20.106

This Offer is made on and **SUBJECT TO THE FOLLOWING TERMS AND CONDITIONS**:

CONDITIONS

1. **Maximum Obligation.** The maximum obligation of the United States payable under this Offer is $69,000.

2. **Period of Performance.** The period of performance shall commence on the date the Sponsor formally accepts this agreement. The end date of the period of performance is 4 years (1,460 calendar days) from the date of acceptance.

   The Sponsor may only charge allowable costs for obligations incurred prior to the end date of the period of performance (2 CFR § 200.309). Unless the FAA authorizes a written extension, the Sponsor must submit all Grant closeout documentation and liquidate (pay-off) all obligations incurred under this award no later than 90 calendar days after the end date of the period of performance (2 CFR § 200.343).

   The period of performance end date shall not affect, relieve or reduce Sponsor obligations and assurances that extend beyond the closeout of this Grant Agreement.

3. **Unallowable Costs.** The Sponsor shall not seek reimbursement for any costs that the FAA has determined to be unallowable under the CARES Act.

4. **Indirect Costs - Sponsor.** The Sponsor may charge indirect costs under this award by applying the indirect cost rate identified in the Grant Application as accepted by the FAA, to allowable costs for Sponsor direct salaries and wages only.

5. **Final Federal Share of Costs.** The United States' share of allowable Grant costs is 100%.

6. **Completing the Grant without Delay and in Conformance with Requirements.** The Sponsor must carry out and complete the Grant without undue delays and in accordance with this Grant Agreement, the CARES Act, and the regulations, policies, standards and procedures of the Secretary of Transportation ("Secretary"). Pursuant to 2 CFR § 200.308, the Sponsor agrees to report to the FAA any disengagement from funding eligible expenses under the Grant that exceeds three months and request prior approval from FAA. The report must include a reason for the stoppage. The Sponsor agrees to comply with the attached assurances, which are part of this agreement and any addendum that may be attached hereto at a later date by mutual consent.

7. **Amendments or Withdrawals before Grant Acceptance.** The FAA reserves the right to amend or withdraw this offer at any time prior to its acceptance by the Sponsor.

8. **Offer Expiration Date.** This offer will expire and the United States will not be obligated to pay any part of the costs unless this offer has been accepted by the Sponsor on or before June 5, 2020 or such subsequent date as may be prescribed in writing by the FAA.

9. **Improper Use of Federal Funds.** The Sponsor must take all steps, including litigation if necessary, to recover Federal funds spent fraudulently, wastefully, or in violation of Federal antitrust statutes, or misused in any other manner, including uses that violate this Grant Agreement, the CARES Act or other provision of applicable law. For the purposes of this Grant Agreement, the term "Federal funds" means funds however used or dispersed by the Sponsor, that were originally paid pursuant to this or any other Federal grant agreement(s). The Sponsor must return the recovered Federal share, including funds recovered by settlement, order, or judgment, to the Secretary. The Sponsor must furnish to the Secretary, upon request, all documents and records pertaining to the determination of the amount of the Federal share or to any settlement, litigation, negotiation, or other efforts taken to recover such funds. All settlements or other final positions of the Sponsor, in court or otherwise, involving the recovery of such Federal share require advance approval by the Secretary.

10. **United States Not Liable for Damage or Injury.** The United States is not responsible or liable for damage to property or injury to persons which may arise from, or relate to this Grant Agreement, including, but not limited to, any action taken by a Sponsor related to or arising from, directly or indirectly, this Grant Agreement.

11. **System for Award Management (SAM) Registration And Universal Identifier** Unless the Sponsor is exempted from this requirement under 2 CFR § 25.110, the Sponsor must maintain the currency of its information in the SAM until the Sponsor submits the final financial report required under this Grant, or receives the final payment, whichever is later. This requires that the Sponsor review and update the information at least annually after the initial registration and more frequently if required by changes in information or another award term. Additional information about registration procedures may be found at the SAM website (currently at http://www.sam.gov).

12. **Electronic Grant Payment(s).** Unless otherwise directed by the FAA, the Sponsor must make each payment request under this agreement electronically via the Delphi eInvoicing System for Department of Transportation (DOT) Financial Assistance Awardees.

13. **Financial Reporting and Payment Requirements.** The Sponsor will comply with all Federal financial reporting requirements and payment requirements, including submittal of timely and accurate reports.

14. **Buy American.** Unless otherwise approved in advance by the FAA, the Sponsor will not acquire or permit any contractor or subcontractor to acquire any steel or manufactured products produced outside the United States to be used for any expense which funds are provided under this Grant. The Sponsor will include a provision implementing applicable Buy American statutory and regulatory requirements in all contracts related to this Grant Agreement.

15. **Audits for Private Sponsors.** When the period of performance has ended, the Sponsor must provide a copy of an audit of this Grant prepared in accordance with accepted standard audit practices, such audit to be submitted to the applicable Airports District Office.

16. **Audits for Public Sponsors.** The Sponsor must provide for a Single Audit or program-specific audit in accordance with 2 CFR Part 200. The Sponsor must submit the audit reporting package to the Federal Audit Clearinghouse on the Federal Audit Clearinghouse's Internet Data Entry System at http://harvester.census.gov/facweb/ . Upon request of the FAA, the Sponsor shall provide one copy of the completed audit to the FAA.

17. **Suspension or Debarment.** When entering into a "covered transaction" as defined by 2 CFR § 180.200, the Sponsor must:

    A. Verify the non-federal entity is eligible to participate in this Federal program by:

        1. Checking the excluded parties list system (EPLS) as maintained within the System for Award Management (SAM) to determine if the non-federal entity is excluded or disqualified; or

        2. Collecting a certification statement from the non-federal entity attesting the entity is not excluded or disqualified from participating; or

        3. Adding a clause or condition to covered transactions attesting the individual or firm is not excluded or disqualified from participating.

    B. Require prime contractors to comply with 2 CFR § 180.330 when entering into lower-tier transactions (e.g. sub-contracts).

    C. Immediately disclose to the FAA whenever the Sponsor (1) learns the Sponsor has entered into a covered transaction with an ineligible entity, or (2) suspends or debars a contractor, person, or entity.

18. **Ban on Texting While Driving.**

    A. In accordance with Executive Order 13513, Federal Leadership on Reducing Text Messaging While Driving, October 1, 2009, and DOT Order 3902.10, Text Messaging While Driving, December 30, 2009, the Sponsor is encouraged to:

        1. Adopt and enforce workplace safety policies to decrease crashes caused by distracted drivers including policies to ban text messaging while driving when performing any work

for, or on behalf of, the Federal government, including work relating to this Grant or subgrant.

2. Conduct workplace safety initiatives in a manner commensurate with the size of the business, such as:

   a. Establishment of new rules and programs or re-evaluation of existing programs to prohibit text messaging while driving; and

   b. Education, awareness, and other outreach to employees about the safety risks associated with texting while driving.

B. The Sponsor must insert the substance of this clause on banning texting while driving in all subgrants, contracts and subcontracts.

19. Trafficking in Persons.

A. You as the recipient, your employees, subrecipients under this award, and subrecipients' employees may not —

   1. Engage in severe forms of trafficking in persons during the period of time that the award is in effect;

   2. Procure a commercial sex act during the period of time that the award is in effect; or

   3. Use forced labor in the performance of the award or subawards under the award.

B. The FAA as the Federal awarding agency may unilaterally terminate this award, without penalty, if you or a subrecipient that is a private entity –

   1. Is determined to have violated a prohibition in paragraph A of this award term; or

   2. Has an employee who is determined by the agency official authorized to terminate the award to have violated a prohibition in paragraph A.1 of this award term through conduct that is either—

      a. Associated with performance under this award; or

      b. Imputed to the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR Part 180, "OMB Guidelines to Agencies on Government-wide Debarment and Suspension (Nonprocurement),"as implemented by the FAA at 2 CFR Part 1200.

3. You must inform us immediately of any information you receive from any source alleging a violation of a prohibition in paragraph A during this award term.

4. Our right to terminate unilaterally that is described in paragraph A of this section:

   a. Implements section 106(g) of the Trafficking Victims Protection Act of 2000 (TVPA), as amended (22 U.S.C. § 7104(g)), and

   b. Is in addition to all other remedies for noncompliance that are available to the FAA under this award.

20. Employee Protection from Reprisal.

A. Prohibition of Reprisals –

1. In accordance with 41 U.S.C. § 4712, an employee of a grantee or subgrantee may not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing to a person or body described in sub-paragraph (A)(2), information that the employee reasonably believes is evidence of:

    a. Gross mismanagement of a Federal grant;
    b. Gross waste of Federal funds;
    c. An abuse of authority relating to implementation or use of Federal funds;
    d. A substantial and specific danger to public health or safety; or
    e. A violation of law, rule, or regulation related to a Federal grant.

2. Persons and bodies covered: The persons and bodies to which a disclosure by an employee is covered are as follows:

    a. A member of Congress or a representative of a committee of Congress;
    b. An Inspector General;
    c. The Government Accountability Office;
    d. A Federal office or employee responsible for oversight of a grant program;
    e. A court or grand jury;
    f. A management office of the grantee or subgrantee; or
    g. A Federal or State regulatory enforcement agency.

3. Submission of Complaint – A person who believes that they have been subjected to a reprisal prohibited by paragraph A of this grant term may submit a complaint regarding the reprisal to the Office of Inspector General (OIG) for the U.S. Department of Transportation.

4. Time Limitation for Submittal of a Complaint - A complaint may not be brought under this subsection more than three years after the date on which the alleged reprisal took place.

5. Required Actions of the Inspector General – Actions, limitations, and exceptions of the Inspector General's office are established under 41 U.S.C. § 4712(b).

6. Assumption of Rights to Civil Remedy - Upon receipt of an explanation of a decision not to conduct or continue an investigation by the Office of Inspector General, the person submitting a complaint assumes the right to a civil remedy under 41 U.S.C. § 4712(c).

21. Co-Sponsor. Co-Sponsors understand and agree that they jointly and severally adopt and ratify the representations and assurances contained herein and that the word "Sponsor" as used in the application and other assurances is deemed to include all co-sponsors.

22. Limitations. Nothing provided herein shall be construed to limit, cancel, annul, or modify the terms of any Federal grant agreement(s), including all terms and assurances related thereto, that have been entered into by the Sponsor and the FAA prior to the date of this Grant Agreement.

SPECIAL CONDITIONS

1. Equipment Acquisition. The Sponsor agrees that it will maintain Sponsor-owned and -operated equipment and use for purposes directly related to the airport.

2. **Utilities Proration.** For purposes of computing the United States' share of the allowable airport operations and maintenance costs, the allowable cost of utilities incurred by the Sponsor to operate and maintain airport(s) included in the Grant must not exceed the percent attributable to the capital or operating costs of the airport.

3. **Utility Relocation in Grant.** The Sponsor understands and agrees that:

   A. The United States will not participate in the cost of any utility relocation unless and until the Sponsor has submitted evidence satisfactory to the FAA that the Sponsor is legally responsible for payment of such costs;

   B. FAA participation is limited to those utilities located on-airport or off-airport only where the Sponsor has an easement for the utility; and

   C. The utilities must serve a purpose directly related to the Airport.

The Sponsor's acceptance of this Offer and ratification and adoption of the Grant Application incorporated herein shall be evidenced by execution of this instrument by the Sponsor, as hereinafter provided, and this Offer and Acceptance shall comprise a Grant Agreement, as provided by the CARES Act, constituting the contractual obligations and rights of the United States and the Sponsor with respect to the accomplishment of the Grant and compliance with the assurances and conditions as provided herein. Such Grant Agreement shall become effective upon the Sponsor's acceptance of this Offer.

Please read the following information: By signing this document, you are agreeing that you have reviewed the following consumer disclosure information and consent to transact business using electronic communications, to receive notices and disclosures electronically, and to utilize electronic signatures in lieu of using paper documents. You are not required to receive notices and disclosures or sign documents electronically. If you prefer not to do so, you may request to receive paper copies and withdraw your consent at any time.

UNITED STATES OF AMERICA
FEDERAL AVIATION ADMINISTRATION

_____
(Signature)

_____
(Typed Name)

_____
(Title of FAA Official)

PART II - ACCEPTANCE

The Sponsor does hereby ratify and adopt all assurances, statements, representations, warranties, covenants, and agreements contained in the Grant Application and incorporated materials referred to in the foregoing Offer under Part II of this Agreement, and does hereby accept this Offer and by such acceptance agrees to comply with all of the terms and conditions in this Offer and in the Grant Application.

Please read the following information: By signing this document, you are agreeing that you have reviewed the following consumer disclosure information and consent to transact business using electronic communications, to receive notices and disclosures electronically, and to utilize electronic signatures in lieu of using paper documents. You are not required to receive notices and disclosures or sign documents electronically. If you prefer not to do so, you may request to receive paper copies and withdraw your consent at any time.

I declare under penalty of perjury that the foregoing is true and correct.

Dated _____

_____
(Name of Sponsor)

_____
(Signature of Sponsor's Authorized Official)

By: _____
(Typed Name of Sponsor's Authorized Official)

Title: _____
(Title of Sponsor's Authorized Official

CERTIFICATE OF SPONSOR'S ATTORNEY

I, , acting as Attorney for the Sponsor do hereby certify:

That in my opinion the Sponsor is empowered to enter into the foregoing Grant Agreement under the laws of the State of Florida. Further, I have examined the foregoing Grant Agreement and the actions taken by said Sponsor and Sponsor's official representative has been duly authorized and that the execution thereof is in all respects due and proper and in accordance with the laws of the said State and the CARES Act. The Sponsor understands funding made available under this Grant Agreement may only be used to reimburse for airport operational and maintenance expenses, and debt service payments. The Sponsor further understands it may submit a separate request to use funds for new airport/project development purposes, subject to additional terms, conditions, and assurances. Further, it is my opinion that the said Grant Agreement constitutes a

legal and binding obligation of the Sponsor in accordance with the terms thereof.

Please read the following information: By signing this document, you are agreeing that you have reviewed the following consumer disclosure information and consent to transact business using electronic communications, to receive notices and disclosures electronically, and to utilize electronic signatures in lieu of using paper documents. You are not required to receive notices and disclosures or sign documents electronically. If you prefer not to do so, you may request to receive paper copies and withdraw your consent at any time.

Dated _____

By: _____
(Signature of Sponsor's Attorney)

CARES ACT ASSURANCES

AIRPORT SPONSORS

A. General.

1. These assurances are required to be submitted as part of the application by sponsors requesting funds under the provisions of the Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES Act or "the Act"), Public Law Number, Public Law 116-136. As used herein, the term "public agency sponsor" means a public agency with control of a public-use airport; the term "private sponsor" means a private owner of a public-use airport; and the term "sponsor" includes both public agency sponsors and private sponsors.

2. Upon acceptance of this Grant offer by the sponsor, these assurances are incorporated into and become part of this Grant Agreement.

B. Sponsor Certification.

The sponsor hereby assures and certifies, with respect to this Grant that:

It will comply with all applicable Federal laws, regulations, executive orders, policies, guidelines, and requirements as they relate to the application, acceptance, and use of Federal funds for this Grant including but not limited to the following:

FEDERAL LEGISLATION

a. Federal Fair Labor Standards Act - 29 U.S.C. 201, et seq.

b. Hatch Act – 5 U.S.C. 1501, et seq.

c. Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 Title 42 U.S.C. 4601, et seq.

d. National Historic Preservation Act of 1966 - Section 106 - 16 U.S.C. 470(f).

e. Archeological and Historic Preservation Act of 1974 - 16 U.S.C. 469 through 469c.

f. Native Americans Grave Repatriation Act - 25 U.S.C. Section 3001, et seq.

g. Clean Air Act, P.L. 90-148, as amended.

h. Coastal Zone Management Act, P.L. 93-205, as amended.

i. Flood Disaster Protection Act of 1973 - Section 102(a) - 42 U.S.C. 4012a.

j. Title 49, U.S.C., Section 303, (formerly known as Section 4(f)).

k. Rehabilitation Act of 1973 - 29 U.S.C. 794.

l. Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq., 78 stat. 252) (prohibits discrimination on the basis of race, color, national origin).

m. Americans with Disabilities Act of 1990, as amended, (42 U.S.C. § 12101 et seq.), prohibits discrimination on the basis of disability).

n. Age Discrimination Act of 1975 - 42 U.S.C. 6101, et seq.

o. American Indian Religious Freedom Act, P.L. 95-341, as amended.

p. Architectural Barriers Act of 1968 -42 U.S.C. 4151, et seq.

q. Power plant and Industrial Fuel Use Act of 1978 - Section 403- 2 U.S.C. 8373.

r. Contract Work Hours and Safety Standards Act - 40 U.S.C. 327, et seq.

s. Copeland Anti-kickback Act - 18 U.S.C. 874.1.

t. National Environmental Policy Act of 1969 - 42 U.S.C. 4321, et seq.

u. Wild and Scenic Rivers Act, P.L. 90-542, as amended.

v. Single Audit Act of 1984 - 31 U.S.C. 7501, et seq.

w. Drug-Free Workplace Act of 1988 - 41 U.S.C. 702 through 706.

x. The Federal Funding Accountability and Transparency Act of 2006, as amended (Pub. L. 109-282, as amended by section 6202 of Pub. L. 110-252).

EXECUTIVE ORDERS

a. Executive Order 11246 - Equal Employment Opportunity

b. Executive Order 11990 - Protection of Wetlands

c. Executive Order 11998 – Flood Plain Management

d. Executive Order 12372 - Intergovernmental Review of Federal Programs

e. Executive Order 12699 - Seismic Safety of Federal and Federally Assisted New Building Construction

f. Executive Order 12898 - Environmental Justice

g. Executive Order 13788 - Buy American and Hire American

h. Executive Order 13858 - Strengthening Buy-American Preferences for Infrastructure Projects

FEDERAL REGULATIONS

a. 2 CFR Part 180 - OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement).

b. 2 CFR Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

c. 2 CFR Part 1200 - Nonprocurement Suspension and Debarment.

d. 28 CFR Part 35 - Discrimination on the Basis of Disability in State and Local Government Services.

e. 28 CFR § 50.3 - U.S. Department of Justice Guidelines for Enforcement of Title VI of the Civil Rights Act of 1964.

f. 29 CFR Part 1 - Procedures for predetermination of wage rates.

g. 29 CFR Part 3 - Contractors and subcontractors on public building or public work financed in whole or part by loans or grants from the United States.

h. 29 CFR Part 5 - Labor standards provisions applicable to contracts covering Federally financed and assisted construction (also labor standards provisions applicable to non-construction contracts subject to the Contract Work Hours and Safety Standards Act).

i. 41 CFR Part 60 - Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor (Federal and Federally assisted contracting requirements).

j. 49 CFR Part 20 - New restrictions on lobbying.

k. 49 CFR Part 21 - Nondiscrimination in Federally-assisted programs of the Department of Transportation - effectuation of Title VI of the Civil Rights Act of 1964.

l. 49 CFR Part 26 - Participation by Disadvantaged Business Enterprises in Department of Transportation Program .49 CFR Part 27 – Nondiscrimination on the Basis of Handicap in Programs and Activities Receiving or Benefiting from Federal Financial Assistance.

m. 49 CFR Part 28 - Enforcement of Nondiscrimination on the Basis of Handicap in Programs or Activities conducted by the Department of Transportation.

n. 49 CFR Part 30 - Denial of public works contracts to suppliers of goods and services of countries that deny procurement market access to U.S. contractors.

o. 49 CFR Part 32 - Government-wide Requirements for Drug-Free Workplace (Financial Assistance).

p. 49 CFR Part 37 - Transportation Services for Individuals with Disabilities (ADA).

q. 49 CFR Part 41 - Seismic safety of Federal and Federally assisted or regulated new building construction.

SPECIFIC ASSURANCES

Specific assurances required to be included in grant agreements by any of the above laws, regulations, or circulars are incorporated by reference in this Grant Agreement.

1. **Purpose Directly Related to the Airport**

   It certifies that the reimbursement sought is for a purpose directly related to the airport.

2. **Responsibility and Authority of the Sponsor.**

   a. Public Agency Sponsor:

      It has legal authority to apply for this Grant, and to finance and carry out the proposed grant; that an official decision has been made by the applicant's governing body authorizing the filing of the application, including all understandings and assurances contained therein, and directing and authorizing the person identified as the official representative of the applicant to act in connection with the application and to provide such additional information as may be required.

   b. Private Sponsor:

      It has legal authority to apply for this Grant and to finance and carry out the proposed Grant and comply with all terms, conditions, and assurances of this Grant Agreement. It shall designate an official representative and shall in writing direct and authorize that person to file this application, including all understandings and assurances contained therein; to act in connection with this application; and to provide such additional information as may be required.

3. **Good Title.**

   It, a public agency or the Federal government, holds good title, satisfactory to the Secretary, to the landing area of the airport or site thereof, or will give assurance satisfactory to the Secretary that good title will be acquired.

4. **Preserving Rights and Powers.**

   a. It will not take or permit any action which would operate to deprive it of any of the rights and powers necessary to perform any or all of the terms, conditions, and assurances in this Grant Agreement without the written approval of the Secretary, and will act promptly to acquire, extinguish, or modify any outstanding rights or claims of right of others which would interfere with such performance by the sponsor. This shall be done in a manner acceptable to the Secretary.

   b. If the sponsor is a private sponsor, it will take steps satisfactory to the Secretary to ensure that the airport will continue to function as a public-use airport in accordance with this Grant Agreement.

   c. If an arrangement is made for management and operation of the airport by any agency or person other than the sponsor or an employee of the sponsor, the sponsor will reserve sufficient rights and authority to insure that the airport will be operated

and maintained in accordance Title 49, United States Code, the regulations, and the terms and conditions of this Grant Agreement.

5. **Accounting System, Audit, and Record Keeping Requirements.**

   a. It shall keep all Grant accounts and records which fully disclose the amount and disposition by the recipient of the proceeds of this Grant, the total cost of the Grant in connection with which this Grant is given or used, and the amount or nature of that portion of the cost of the Grant supplied by other sources, and such other financial records pertinent to the Grant. The accounts and records shall be kept in accordance with an accounting system that will facilitate an effective audit in accordance with the Single Audit Act of 1984.

   b. It shall make available to the Secretary and the Comptroller General of the United States, or any of their duly authorized representatives, for the purpose of audit and examination, any books, documents, papers, and records of the recipient that are pertinent to this Grant. The Secretary may require that an appropriate audit be conducted by a recipient. In any case in which an independent audit is made of the accounts of a sponsor relating to the disposition of the proceeds of a Grant or relating to the Grant in connection with which this Grant was given or used, it shall file a certified copy of such audit with the Comptroller General of the United States not later than six (6) months following the close of the fiscal year for which the audit was made.

6. **Exclusive Rights.**

   The sponsor shall not grant an exclusive right to use an air navigation facility on which this Grant has been expended. However, providing services at an airport by only one fixed-based operator is not an exclusive right if—

   a. it is unreasonably costly, burdensome, or impractical for more than one fixed-based operator to provide the services; and

   b. allowing more than one fixed-based operator to provide the services requires a reduction in space leased under an agreement existing on September 3, 1982, between the operator and the airport.

7. **Airport Revenues.**

   This Grant shall be available for any purpose for which airport revenues may lawfully be used. CARES Act Grant funds provided under this Grant Agreement will only be expended for the capital or operating costs of the airport; the local airport system; or other local facilities which are owned or operated by the owner or operator of the airport(s) subject to this agreement and all applicable addendums.

8. **Reports and Inspections.**

   It will:

a. submit to the Secretary such annual or special financial and operations reports as the Secretary may reasonably request and make such reports available to the public; make available to the public at reasonable times and places a report of the airport budget in a format prescribed by the Secretary;

b. in a format and time prescribed by the Secretary, provide to the Secretary and make available to the public following each of its fiscal years, an annual report listing in detail:
    1. all amounts paid by the airport to any other unit of government and the purposes for which each such payment was made; and
    2. all services and property provided by the airport to other units of government and the amount of compensation received for provision of each such service and property.

9. **Civil Rights.**

It will promptly take any measures necessary to ensure that no person in the United States shall, on the grounds of race, creed, color, national origin, sex, age, or disability be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination in any activity conducted with, or benefiting from, funds received from this Grant.

a. Using the definitions of activity, facility, and program as found and defined in §§ 21.23 (b) and 21.23 (e) of 49 CFR Part 21, the sponsor will facilitate all programs, operate all facilities, or conduct all programs in compliance with all non-discrimination requirements imposed by or pursuant to these assurances.

b. Applicability

    1. Programs and Activities. If the sponsor has received a grant (or other Federal assistance) for any of the sponsor's program or activities, these requirements extend to all of the sponsor's programs and activities.

    2. Facilities. Where it receives a grant or other Federal financial assistance to construct, expand, renovate, remodel, alter, or acquire a facility, or part of a facility, the assurance extends to the entire facility and facilities operated in connection therewith.

    3. Real Property. Where the sponsor receives a grant or other Federal financial assistance in the form of, or for the acquisition of, real property or an interest in real property, the assurance will extend to rights to space on, over, or under such property.

c. Duration.

The sponsor agrees that it is obligated to this assurance for the period during which Federal financial assistance is extended to the program, except where the Federal financial assistance is to provide, or is in the form of, personal property,

or real property, or interest therein, or structures or improvements thereon, in which case the assurance obligates the sponsor, or any transferee for the longer of the following periods:

1. So long as the airport is used as an airport, or for another purpose involving the provision of similar services or benefits; or
2. So long as the sponsor retains ownership or possession of the property.

Required Solicitation Language. It will include the following notification in all solicitations for bids, Requests for Proposals for work, or material under this Grant and in all proposals for agreements, including airport concessions, regardless of funding source:

"The City of Winter Haven in accordance with the provisions of Title VI of the Civil Rights Act of 1964 (78 Stat. 252, 42 U.S.C. §§ 2000d to 2000d-4) and the Regulations, hereby notifies all bidders that it will affirmatively ensure that for any contract entered into pursuant to this advertisement, disadvantaged business enterprises and airport concession disadvantaged business enterprises will be afforded full and fair opportunity to submit bids in response to this invitation and will not be discriminated against on the grounds of race, color, or national origin in consideration for an award."

d. Required Contract Provisions.

1. It will insert the non-discrimination contract clauses requiring compliance with the acts and regulations relative to non-discrimination in Federally-assisted programs of the DOT, and incorporating the acts and regulations into the contracts by reference in every contract or agreement subject to the non-discrimination in Federally-assisted programs of the DOT acts and regulations.

2. It will include a list of the pertinent non-discrimination authorities in every contract that is subject to the non-discrimination acts and regulations.

3. It will insert non-discrimination contract clauses as a covenant running with the land, in any deed from the United States effecting or recording a transfer of real property, structures, use, or improvements thereon or interest therein to a sponsor.

4. It will insert non-discrimination contract clauses prohibiting discrimination on the basis of race, color, national origin, creed, sex, age, or handicap as a covenant running with the land, in any future deeds, leases, license, permits, or similar instruments entered into by the sponsor with other parties:

   a. For the subsequent transfer of real property acquired or improved under the applicable activity, grant, or program; and

b. For the construction or use of, or access to, space on, over, or under real property acquired or improved under the applicable activity, grant, or program.

e. It will provide for such methods of administration for the program as are found by the Secretary to give reasonable guarantee that it, other recipients, sub-recipients, sub-grantees, contractors, subcontractors, consultants, transferees, successors in interest, and other participants of Federal financial assistance under such program will comply with all requirements imposed or pursuant to the acts, the regulations, and this assurance.

f. It agrees that the United States has a right to seek judicial enforcement with regard to any matter arising under the acts, the regulations, and this assurance.

10. **Foreign Market Restrictions.**

It will not allow funds provided under this Grant to be used to fund any activity that uses any product or service of a foreign country during the period in which such foreign country is listed by the United States Trade Representative as denying fair and equitable market opportunities for products and suppliers of the United States in procurement and construction.

11. **Acquisition Thresholds.**

The FAA deems equipment to mean tangible personal property having a useful life greater than one year and a per-unit acquisition cost equal to or greater than $5,000. Procurements by micro-purchase means the acquisition of goods or services for which the aggregate dollar amount does not exceed $10,000. Procurement by small purchase procedures means those relatively simple and informal procurement methods for securing goods or services that do not exceed the $250,000 threshold for simplified acquisitions.

CITY OF WINTER HAVEN FACT SHEET
CITY COMMISSION MEETING
May 26, 2020

DATE: May 11, 2019

TO: Honorable Mayor and City Commissioners

VIA: Mike Herr, City Manager
T. Michael Stavres, Assistant City Manager
Eric Labbe, Economic Opportunity and Community Investment Director

FROM: Alexander Vacha, Airport Director

SUBJECT: Request for Qualifications – RFQ-20-35, Recommendation of Award for Taxiway B Rehabilitation (Design & Bidding) at the Winter Haven Regional Airport

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BACKGROUND:

Taxiway B is the primary parallel taxiway to the primary runway, Runway 5-23, which serves the southern quadrant of the airfield, including the fuel farm. Taxiway B is approximately 5,000' long and 35' wide, with no paved shoulders. The project includes a mill and overlay to the existing pavement, fillet widening at all of the taxiway to taxiway and runway to taxiway intersections, new LED airfield lighting and signage, and removal of adjacent Taxiway A and Apron pavement in order to comply with FAA Advisory Circular 150/5300-13A, Change 1, Chapter 4: Taxiway and Taxilane Design. It is anticipated that 20% of the costs will be electrical and 80% of the costs will be pavements/civil.

Taxiway B consists of 8 sections constructed of Asphalt Concrete (AC) and Asphalt Overlaid with Asphalt (AAC). The last construction years range from 1985 to 2010 (Small portions). The average area-weighted Pavement Condition Index (PCI) for Taxiway B was 53 in the 2017 Statewide Report, representing a Poor condition rating. The pavement distresses observed were related to Climate and other distress classifications. Distresses observed in Taxiway B consist of bleeding, block cracking, longitudinal & traverse cracking, patching, raveling, and weathering. The existing edge lights are all quartz; significantly more energy efficient LED edge lighting is proposed for this project. Also, the existing taxiway edge lighting circuit is currently direct-buried, frequently needing repair to remain operational.

On March 27, 2020, the City advertised Request for Qualifications (RFQ) 20-35 seeking a qualified consulting firm for design and bidding planning and engineering services related to the Taxiway B Rehabilitation project.

The deadline for submittals was 2:00 p.m. April 21st, 2020. The City received five (5) submittals for RFQ 20-35. (Bid Tabulation Sheet attached).

The Evaluation/Professional Services Committee consisted of the City's Economic Opportunity and Community Investment Director, Assistant Engineer, Financial Services Director, and Airport Manager. The committee met virtually at 2:00 p.m. on May 6th, 2020 to announce individual scoring of the submittals. The tallied scoring resulted in the firms being ranked in the following order:

1. Hanson Professional Services, Inc. - Maitland, FL
2. AVCON, Inc. - Orlando, FL
3. Hoyle, Tanner & Associates, Inc. - Oviedo, FL
4. Infrastructure Consulting & Engineering - Tampa, FL
5. American Infrastructure Development, Inc. - Tampa, FL

FINANCIAL IMPACT:

Design and bidding for this project is estimated to be $244,000. The Federal Aviation Administration has announced its intent to use available CARES Act airport grant funding to up their participation to 100% for this design and bidding phase only. The construction phase ($3,355,000) will likely be funded at: 90% FAA, 5% FDOT, and 5% City. The preliminary cost estimate for this project is attached for reference.

RECOMMENDATION:

Staff recommends the City Commission authorize the City Manager or his designee to award Hanson Professional Services, Inc. RFQ 20-35 and allow the City Manager to begin negotiations with the selected firm.

ATTACHMENT:

RFQ-20-35 Bid Tabulation Sheet
Recommendation of Award Letter
Taxiway B Rehabilitation Exhibit
Taxiway B Rehabilitation Preliminary Cost Estimate

RFQ-20-35
April 21, 2020
City of Winter Haven
Tabulation of Proposals

Taxiway B Rehabilitation - Winter Haven Airport

Firms submitting proposals:

American Infrastructure Development, Inc. - Tampa, FL
In association with:
Quantum Electrical Engineering, Inc.
Pickett & Associates, Inc.

Avcon, Inc. - Orlando, FL
In association with:
Chastain-Skillman, Inc.
Pickett & Associates
Cal-Tech Testing, Inc.
Storm L. Richards & Associates

Hanson Professional Services, Inc. - Maitland, FL
In association with:
Chastain-Skillman, Inc.
Cal-Tech Testing, Inc.
Environmental Science Associates

Hoyle Tanner & Associates, Inc. - Oviedo, FL
In associaton with:
Cal-Tech Testing, Inc.
McMillen Surveying, Inc.

Infrastructure Consulting & Engineering, PLLC - Tampa, FL
In association with:
Universal Engineering Sciences, LLC
The Ohmega Group, Inc.
Blue Wing Environmental, LLC
Chastain-Skillman, Inc.

Prepared by:

Date: April 21, 2020

WINTER HAVEN
The Chain of Lakes City

Office of Procurement

May 6, 2020

To: All firms submitting proposals for RFQ-20-35 (Taxiway B Rehab)

Subject: Recommendation of Award

Dear Bidders:

The City of Winter Haven PSC / Evaluation Committee has short-listed and ranked the firms for RFQ-20-35 (Taxiway B Rehab), in the following order, with the number one firm being Recommended for Award:

1 – Hanson Professional Services, Inc. – Maitland, FL
2 – AVCON, Inc. - Orlando, FL
3 – Hoyle, Tanner & Associates, Inc. – Oviedo, FL
4 – Infrastructure Consulting & Engineering – Tampa, FL
5 – American Infrastructure Development, Inc. – Tampa, FL

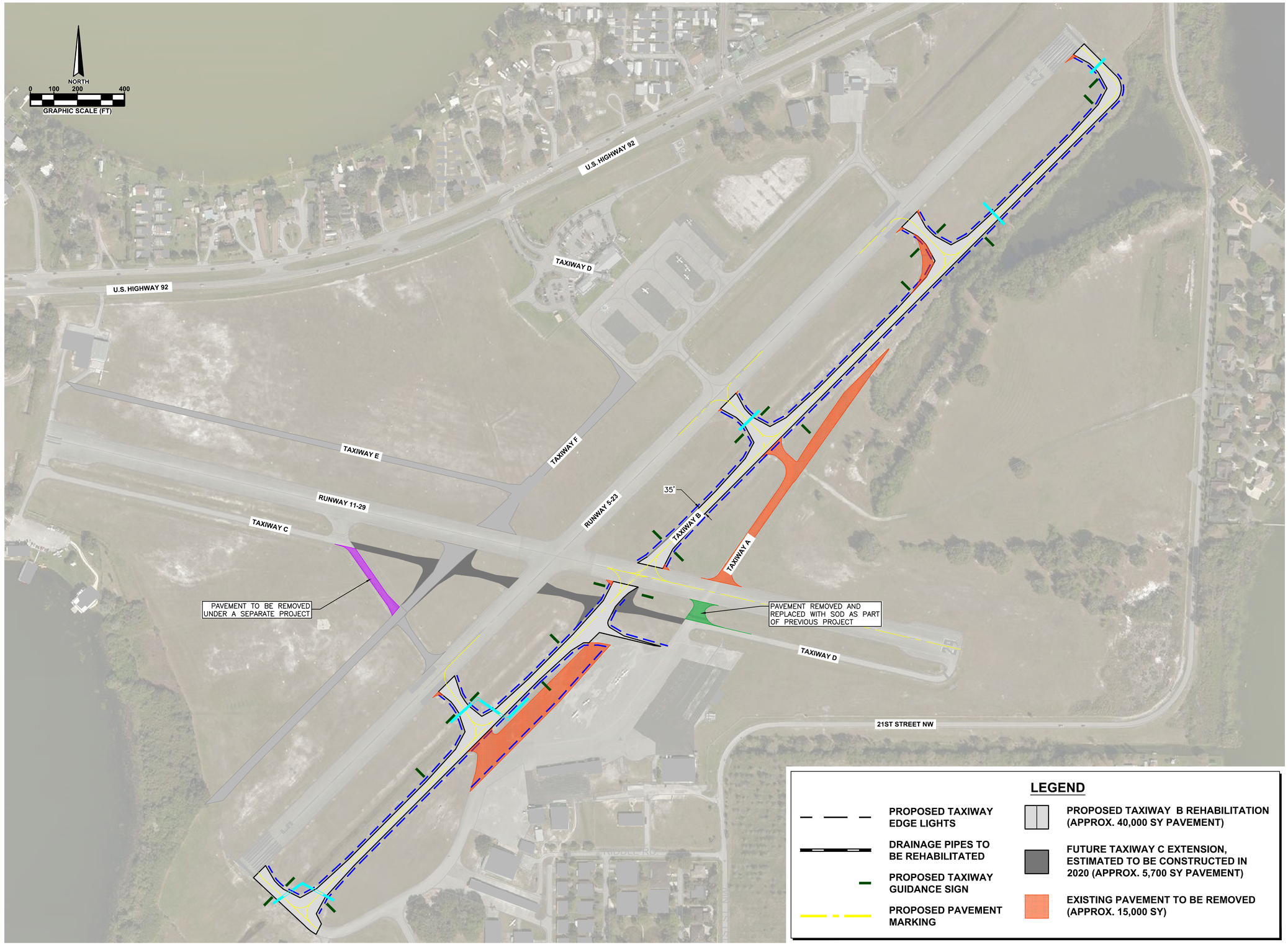
The above rankings will be submitted to the City Commission for their consideration of award.

Thank you to all of the firms that participated in this project.

Sincerely,
CITY OF WINTER HAVEN

Bethany Owen

Bethany Owen
Procurement Officer



LEGEND

- PROPOSED TAXIWAY EDGE LIGHTS
- DRAINAGE PIPES TO BE REHABILITATED
- PROPOSED TAXIWAY GUIDANCE SIGN
- PROPOSED PAVEMENT MARKING
- PROPOSED TAXIWAY B REHABILITATION (APPROX. 40,000 SY PAVEMENT)
- FUTURE TAXIWAY C EXTENSION, ESTIMATED TO BE CONSTRUCTED IN 2020 (APPROX. 5,700 SY PAVEMENT)
- EXISTING PAVEMENT TO BE REMOVED (APPROX. 15,000 SY)

WINTER HAVEN
The Chain of Lakes City

AVCON, INC.
ENGINEERS & PLANNERS
5555 E. MICHIGAN ST., SUITE 200 - ORLANDO, FL 32822-2779
OFFICE: (407) 599-1122 - FAX: (407) 599-1133
CORPORATE CERTIFICATE OF AUTHORIZATION NUMBER: 5057
www.avconinc.com

PROFESSIONAL SEAL

TAXIWAY B REHABILITATION

WINTER HAVEN REGIONAL AIRPORT WINTER HAVEN, FLORIDA

TAXIWAY B REHABILITATION EXHIBIT

ATTENTION:

THIS DOCUMENT CONTAINS PRIVILEGED AND PROPRIETARY INFORMATION, ALL OF WHICH IS EXPRESSLY PROVIDED BY AVCON, INC., FOR USE BY THE INTENDED RECIPIENT, AND FOR A SPECIFIC PURPOSE. WITHOUT THE EXPRESS WRITTEN CONSENT OF AVCON, INC. ANY DISTRIBUTION, REPRODUCTION, OR OTHER USE OF THIS DOCUMENT, IN WHOLE OR IN PART, IS STRICTLY PROHIBITED

SCALE (FT): GRAPHIC

REVISIONS:

NO.	DATE	BY	DESCRIPTION

DESIGNED BY:	BHH
DRAWN BY:	BHH
CHECKED BY:	HWM
APPROVED BY:	SS
DATE:	MARCH 2020
FDOT FM NO.	N/A
FAA AIP NO.	N/A
AVCON PROJECT NO.	TBD
CADD:	GIF TW B REHABILITATION EXH

GRANT APPLICATION DOCUMENTS

DRAWING
EXH-1

XREFS: xGeomTWC xBase xGeomTWB xTitb xLabels
V:\2019\2019.230.03 – GIF TW C Extension\2019.230.03 – CADD\Exhibit\GIF TW B Composite EXH\GIF TW B Rehabilitation EXH.dwg 3/9/2020 5:17 PM

WINTER HAVEN REGIONAL AIRPORT - GILBERT FIELD
TAXIWAY B REHABILITATION CONSTRUCTION
PRELIMINARY COST ESTIMATE

11/7/2019

Item #	Key Project Element	Costs*	Costs - SUBTOTAL*
1	Taxiway B Rehabilitation - Design Costs	**$ 244,000.00**	**$ 244,000.00**
2	Taxiway B Rehabilitation - Construction Costs	**$ 3,050,000.00**	**$ 3,294,000.00**
3	Construction Engineering Services - (Includes Bidding, Construction Administration, and Resident Project Representative)	**$ 305,000.00**	**$ 3,599,000.00**
		Total TW B Project Cost**	**$ 3,600,000.00**

**Costs rounded to the nearest $1,000*
***Costs rounded to the nearest $10,000*

$ 3,355,000.00

CITY OF WINTER HAVEN FACT SHEET
CITY COMMISSION MEETING
May 26, 2020

DATE: May 10, 2020

TO: Honorable Mayor and City Commissioners

VIA: Michael Herr, City Manager
T. Michael Stavres, Assistant City Manager

FROM: M.J. Carnevale, Public Works Director
Brittany Hart, Assistant Public Works Director
Michael Campbell, Streets, Traffic and Drainage Superintendent

SUBJECT: Resolution R-20-32 Agreement with FDOT for Highway Lighting Maintenance Agreement

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BACKGROUND:

The City presently maintains 691 highway lights along State Roads on behalf of the Florida Department of Transportation (FDOT). The current Agreement for such maintenance and compensation was executed via Resolution No. R-02-22 which authorized the City Manager to *"execute the aforementioned Agreement on behalf of the City."*

The agreement has been revised by FDOT for the coming fiscal year and requires adoption of a new resolution. The salient terms and conditions of that Agreement and Exhibit "A" of the FY 20/21 FDOT Work Order are as follow:

- The term of the Agreement is for seven years. Either party may terminate the agreement by a written Notice of Termination. The City must provide this notice two years prior to the effective date of termination. The Notice must be endorsed by the elected body under which the City operates.

- The City is responsible for all activities necessary to keep the Facilities fully operating, properly functioning, within a minimum of 90% of the lights burning for any lighting type (ex. high mast, under deck, sign) or roadway system at all times for their normal expected useful life in accordance with the original design thereof, whether necessitated by normal wear and tear, accidental or intentional damage, or act of nature.

- Said maintenance shall include, but shall not be limited to, providing electrical power and paying all charges associated therewith, routine inspection and testing, preventative maintenance, emergency maintenance, replacement of any component parts of the Facilities (including the poles and any and all other components parts installed as part of

the Facilities), and locating (both vertically and horizontally) the Facilities, as may be necessary.

- Prior to the beginning of each fiscal year, the Maintaining Agency shall submit an Amended Exhibit A or a certification of no change. The FDOT and the Maintaining Agency shall agree on the amount to be paid prior to the beginning of the fiscal year beginning.

FINANCIAL IMPACT:

The City will be compensated $186,632.19 for the maintenance of FDOT highway lighting for FY20/21.

RECOMMENDATION:

Staff recommends the City Commission approve Resolution R-20-32 authorizing the City Manager to execute the State Highway Lighting, Maintenance and Compensation Agreement as well as the subsequent Exhibit "A" documents or certificates of no change, and take all actions necessary and incidental thereto.

ATTACHMENTS:

- R-20-32
- State Highway Lighting, Maintenance and Compensation Agreement
- Exhibit "A" State Highway Lighting, Maintenance, and Compensation Agreement for FY20/21

RESOLUTION NO. R-20-32

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WINTER HAVEN, FLORIDA, APPROVING A STATE HIGHWAY LIGHTING, MAINTENANCE, AND COMPENSATION AGREEMENT BETWEEN THE CITY OF WINTER HAVEN, FLORIDA, AND THE STATE OF FLORIDA, DEPARTMENT OF TRANSPORTATION, FOR LIGHTING SYSTEMS HEREINAFTER DESCRIBED; AUTHORIZING THE CITY MANAGER TO EXECUTE SAME ON BEHALF OF THE CITY OF WINTER HAVEN, FLORIDA, AND TO TAKE ALL FURTHER NECESSARY ACTIONS RELATED THERETO; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

WHEREAS, the State of Florida Department of Transportation (FDOT), has Installed Roadway Lighting System located on State Roadways; and

WHEREAS, the FDOT having requested the City of Winter Haven, Florida, to execute and deliver to the FDOT, a State Highway Lighting, Maintenance, and Compensation Agreement, providing the joint responsibilities of the FDOT and the City, and said request having been duly considered; and

WHEREAS, it is in the best interests of the residents and citizens of the City of Winter Haven for the City to enter into a State Highway Lighting, Maintenance, and Compensation Agreement with the FDOT to undertake the Lighting, Maintenance, and Compensation as authorized by the Agreement attached hereto as Exhibit “A” and incorporated herein by reference.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF WINTER HAVEN, FLORIDA AS FOLLOWS:

1. The above recitals are incorporated herein and form a factual basis for the passage of this Resolution.

2. That the State Highway Lighting, Maintenance and Compensation Agreement with the FDOT, a copy of which is attached hereto as Exhibit “A” and incorporated herein by reference, is approved.

3. That the City Manager, Mike Herr, or his designee, and all other appropriate City officials are authorized to execute on behalf of the City of Winter Haven, the Roadway Lighting System Maintenance Agreement with the FDOT for the

purposes set forth therein, a copy of which is attached hereto as Exhibit “A”, and any necessary amendments and to take all other necessary actions relating to the referenced Roadway Lighting System Maintenance Agreement with FDOT.

4. The provisions of this Resolution are severable. If any word, sentence, clause, phrase or provision of this Resolution for any reason is declared by any court of competent jurisdiction to be void, unconstitutional or unenforceable, then all remaining provisions and portions of this Resolution shall remain in full force and effect.

5. All Resolutions in conflict with this Resolution are repealed to the extent necessary to give this Resolution full force and effect.

6. This Resolution shall take effect immediately upon its passage.

INTRODUCED AND PASSED by the City Commission of the City of Winter Haven, Florida, in Regular Session, on this 26th day of May, 2020.

CITY OF WINTER HAVEN, FLORIDA

BY: _____
MAYOR - COMMISSIONER

ATTEST:

_____
CITY CLERK

Approved as to form:

_____
CITY ATTORNEY

DocuSign Envelope ID: BE9B2BB3-8D1E-4EFD-A078-5E2A34F9D7C7

EXHIBIT "A"
to Resolution R-20-32

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION

STATE HIGHWAY LIGHTING, MAINTENANCE, AND COMPENSATION AGREEMENT

CONTRACT NO. ASH06
FINANCIAL PROJECT NO. 413564-1-78-02
F.E.I.D. NO. N/A

THIS AGREEMENT, entered into this _____ day of _____, year of _____, by and between the **STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION**, hereinafter referred to as **"FDOT"**, and CITY OF WINTER HAVEN, hereinafter referred to as the **"MAINTAINING AGENCY"**;

WITNESSETH:

WHEREAS, FDOT is authorized under Sections 334.044 and 335.055, Florida Statutes, to enter into this Agreement, and the **MAINTAINING AGENCY** has the authority to enter into this Agreement and to undertake the maintenance and operation of lighting on the State Highway System; and

WHEREAS, the **MAINTAINING AGENCY** has authorized its undersigned officers to enter into and execute this Agreement;

WHEREAS, FDOT has identified sites where lighting and/or lighting systems, hereinafter referred to as "Facilities", are located on the State Highway System within the jurisdictional boundaries of the **MAINTAINING AGENCY.** A list of the Facilities is included as Exhibit A, attached hereto and incorporated herein.

WHEREAS, the **MAINTAINING AGENCY** agrees to maintain the Facilities as further set forth herein.

NOW, THEREFORE, in consideration of the premises and the mutual covenants contained herein, **FDOT** and the **MAINTAINING AGENCY** hereby agree as follows:

1. Maintenance of Facilities

a. The **MAINTAINING AGENCY** shall maintain the Facilities listed in Exhibit A. The Facilities may include lighting for roadways, as well as park and ride, pedestrian overpasses, and recreational areas owned by or located on the property of **FDOT.** The Facilities shall not include lighting located in weigh stations, rest areas, or on Interstate highways.

The location and type of lighting to be maintained pursuant to this Agreement is set forth in Exhibit A. Any changes or modifications to Exhibit A must be in writing and signed by both **FDOT** and the **MAINTAINING AGENCY**. Any Facilities added to Exhibit A during the **FDOT**'s fiscal year shall be maintained and operated by the **MAINTAINING AGENCY** upon the **FDOT**'s final acceptance of installation of any new lighting and/or lighting systems. Prior to the start of each new fiscal year, the **MAINTAINING AGENCY** and **FDOT** shall amend Exhibit A to reflect any changes to the Facilities, including addition, removal, or change in lighting type maintained pursuant to this Agreement.

The **MAINTAINING AGENCY** will be compensated for Facilities added to Exhibit A by amendment of this Agreement in the **FDOT**'s fiscal year occurring after the lighting and/or lighting systems are installed and final acceptance of such installation is given by **FDOT**. In the event that no change is made to the previous year's Exhibit A, a certification from the **MAINTAINING AGENCY** shall be provided to **FDOT** certifying that no change has been made to Exhibit A during **FDOT**'s previous fiscal year. Unless stated otherwise, all references to fiscal years within this agreement refer to **FDOT's** fiscal year, beginning July 1st and ending June 30th.

b. In maintaining the Facilities, the **MAINTAINING AGENCY** shall perform all activities necessary to keep the Facilities fully operating, properly functioning, with a minimum of 90% of the lights burning for any lighting type (e.g., high mast, standard, underdeck, and sign) or roadway system at all times in accordance with the original design thereof, whether necessitated by normal wear and tear, accidental or intentional damage, or acts of nature. Required maintenance includes, but is not limited to, providing electrical power and paying all charges associated therewith, routine inspection and testing, preventative maintenance, emergency maintenance, replacement of any component parts of the Facilities (including the poles and any and all other component parts installed as part of the Facilities), and locating (both vertically and horizontally) the Facilities. All repairs or replacement will be in kind unless a variance is approved in writing by **FDOT**.

c. All maintenance must be in accordance with the provisions of the following:

(1) Manual of Uniform Traffic Control Devices; and

(2) All other applicable local, state, or federal laws, rules, resolutions, or ordinances, and **FDOT** procedures.

d. For lighting installed as part of a **FDOT** project, the **MAINTAINING AGENCY's** obligation to maintain the Facility commences upon the **MAINTAINING AGENCY's** receipt of notification from **FDOT** that **FDOT** has formally accepted the project, except for the obligation to provide for electrical power, which obligation to provide for electrical power commences at such time as the lighting system is ready to be energized; provided, however, that the **MAINTAINING AGENCY** is not required to perform any activities which are the responsibilities of **FDOT's** contractor.

Prior to acceptance by **FDOT**, the **MAINTAINING AGENCY** shall have the opportunity to inspect and request modifications/corrections to the installation(s). **FDOT** agrees to make modifications/corrections prior to acceptance so long as the modifications/corrections comply with the installation contract documents and specifications.

e. The term for this Agreement is seven (7) years. Either party may terminate this Agreement by a notice of termination. The notice of termination must be in writing. Should the **MAINTAINING AGENCY** choose to terminate the Agreement, the **MAINTAINING AGENCY** shall provide a minimum notice period of two (2) fiscal years prior to the effective date of termination and the notice shall be endorsed by the elected body (County Commission, City Council, or local agency governing body) under which the Agency operates. The effective date of the termination will coincide with the end of the FDOT's fiscal year of June 30th following the two-year notice.

The termination of this Agreement will not terminate maintenance responsibilities for lighting owned by the **MAINTAINING AGENCY**. Maintenance obligations for lights owned by the **MAINTAINING AGENCY** will remain the responsibility of the **MAINTAINING AGENCY**. Nor does termination of this Agreement operate to relieve the **MAINTAINING AGENCY** of any maintenance obligations contained in other agreements. Maintenance of lights governed by a separate maintenance agreement will continue per the terms of that separate maintenance agreement.

2. Compensation and Payment

FDOT shall pay to the **MAINTAINING AGENCY** a sum of $ 186632.19 for the fiscal year in which this Agreement is signed. Payments will be calculated and made in accordance with Exhibit A.

Prior to the beginning of each fiscal year, the **MAINTAINING AGENCY** shall submit an amended Exhibit A or a certification of no change to Exhibit A and **FDOT** and the **MAINTAINING AGENCY** shall agree on the amount and percentage of lighting to be paid for the coming fiscal year. **FDOT** will issue a work order confirming the amount and authorizing the performance of maintenance for each new fiscal year. The work order must be an **FDOT**-signed letter of authorization to the **MAINTAINING AGENCY** with a subject line containing the terms "State Highway Lighting, Maintenance, and Compensation Agreement work order". The work order must reflect the contract number, financial project number, FEID No. of the **MAINTAINING AGENCY**, the fiscal year, the percentage of lighting funded and the lump sum amount to be paid for the fiscal year indicated. The work order must be signed by the **MAINTAINING AGENCY** and returned to **FDOT**. Failure by the **MAINTAINING AGENCY** to take any of the actions required by this paragraph may result in nonpayment by **FDOT**.

FDOT expressly assigns its rights, interests and privileges pertaining to damage to Facilities caused by third parties to the **MAINTAINING AGENCY**, so they may pursue all claims and causes of actions against the third parties responsible for the damage. **FDOT** will assist the **MAINTAINING AGENCY** and will confirm the **MAINTAINING AGENCY**'s authorization to pursue recovery. The **MAINTAINING AGENCY** will be responsible for all attorneys' fees and litigation costs incurred in its recovery activities.

3. Record Keeping

The **MAINTAINING AGENCY** shall keep records of all activities and report all maintenance performed and replacement components and parts installed pursuant to this Agreement. The records shall be kept in an electronic format approved by **FDOT**.

Records shall be maintained and made available upon request to **FDOT** during the period of this Agreement and for three (3) years after final payment for the work pursuant to this Agreement is made. Copies of these documents and records will be furnished to **FDOT** upon request.

4. Invoicing

The **MAINTAINING AGENCY** shall invoice **FDOT** annually in a format acceptable to the FDOT. Invoices must be submitted no earlier than May 1 and no later than June 15 of the fiscal year in which the services were provided in order to be processed for payment by June 30.

Upon receipt, **FDOT** has five (5) working days to inspect and approve the goods and services. **FDOT** has twenty (20) days to deliver a request for payment (voucher) to the Department of Financial Services. The twenty (20) days are measured from the latter of the date the invoice is received or the goods or services are received, inspected, and approved.

If a payment is not available within forty (40) days, a separate interest penalty at a rate as established pursuant to Section 215.422, Florida Statutes, will be due and payable, in addition to the invoice amount, to the **MAINTAINING AGENCY**. Interest penalties of less than one (1) dollar will not be enforced unless the **MAINTAINING AGENCY** requests payment. Invoices returned to a **MAINTAINING AGENCY** because of **MAINTAINING AGENCY** preparation errors will result in a delay in the payment. The invoice payment requirements do not start until a properly completed invoice is provided to **FDOT**.

A Vendor Ombudsman has been established within the Department of Financial Services. The duties of this individual include acting as an advocate for contractors/vendors who may be experiencing problems in obtaining timely payment(s) from a state agency. The Vendor Ombudsman may be contacted at (850) 410-9724 or by calling the Chief Financial Officer's Hotline, 1-800-848-3792.

The State of Florida's performance and obligation to pay under this Agreement is contingent upon an annual appropriation by the Legislature. In the event this Agreement is in excess of $25,000 and has a term for a period of more than one (1) year, the provisions of Section 339.135(6)(a), Florida Statutes, are hereby incorporated:

FDOT, during any fiscal year, shall not expend money, incur any liability, or enter into any contract which, by its terms, involves the expenditure of money in excess of the amounts budgeted as available for expenditure during such fiscal year. Any contract, verbal or written, made in violation of this subsection shall be null and void, and no money may be paid on such contract. **FDOT** shall require a statement from the Comptroller of **FDOT** that funds are available prior to entering into any such contract or other binding commitment of funds. Nothing herein contained shall prevent the making of contracts for periods exceeding 1 year, but any contract so made shall be executory only for the value of the services to be rendered or agreed to be paid for in succeeding fiscal years; and this paragraph shall be incorporated verbatim in all contracts of **FDOT** which are for an amount in excess of $25,000 and which have a term for a period of more than 1 year.

5. Default

In the event that the **MAINTAINING AGENCY** breaches any provision of this Agreement, then in addition to any other remedies which are otherwise provided for in this Agreement, **FDOT** may exercise one or more of the following options, provided that at no time may **FDOT** be entitled to receive double recovery of damages:

a. Pursue a claim for damages suffered by **FDOT** or the public.

b. Pursue any other remedies legally available.

c. As to any work not performed by the **MAINTAINING AGENCY**, perform such work with its own forces or through contractors and seek reimbursement for the cost thereof from the **MAINTAINING AGENCY** if the **MAINTAINING AGENCY** fails to cure the non-performance within fourteen (14) days after written notice from **FDOT** of the non-performance; provided, however, that advance notice and cure will not be preconditions in the event of an emergency.

6. Force Majeure

Neither the **MAINTAINING AGENCY** nor **FDOT** will be liable to the other for any failure to perform under this Agreement to the extent such performance is prevented by an act of God, war, riots, natural catastrophe, or other event beyond the control of the non-performing party and which could not have been avoided or overcome by the exercise of due diligence; provided that the party claiming the excuse from performance has (a) promptly notified the other party of the occurrence and its estimated duration, (b) promptly remedied or mitigated the effect of the occurrence to the extent possible, and (c) resumed performance as soon as possible.

7. Miscellaneous

a. **FDOT** shall consider the employment by any contractor of unauthorized aliens a violation of Section 274A(e) of the Immigration and Nationality Act. If the contractor knowingly employs unauthorized aliens, such violation will be cause for unilateral cancellation of this Agreement.

b. The **MAINTAINING AGENCY** shall allow public access to all documents, papers, letters, or other material subject to the provisions of Chapter 119, Florida Statutes, and made or received by the **MAINTAINING AGENCY** in conjunction with this Agreement. Failure by the **MAINTAINING AGENCY** to grant such public access will be grounds for immediate unilateral cancellation of this Agreement by **FDOT**.

c. This Agreement constitutes the complete and final expression of the parties with respect to the subject matter hereof and supersedes all prior agreements, understandings, or negotiations with respect thereto. Without limiting the generality of the foregoing, this Agreement shall replace and supersede all prior agreements between **FDOT** and the **MAINTAINING AGENCY** with respect to maintenance of the lighting and/or lighting systems for the Facilities identified in Exhibit A.

d. This Agreement is governed by the laws of the State of Florida. Any provision hereof found to be unlawful or unenforceable are severable and will not affect the validity of the remaining provisions hereof.

e. All notices required pursuant to the terms hereof may be sent by first class United States Mail, facsimile transmission, hand delivery, electronic mail, or express mail and will be deemed to have been received by the end of five (5) business days from the proper sending thereof unless proof of prior actual receipt is provided. The **MAINTAINING AGENCY** must notify the local District of **FDOT** of the appropriate persons for notices to be sent pursuant to this Agreement. Unless otherwise notified in writing, notices must be sent to the following addresses:

MAINTAINING AGENCY:

City of Winter Haven
P.O. Box 2277
Winter Haven, Florida 33883-2277

FDOT:

Florida Department of Transportation
Attn: Jamie Schley MS 1-7
801 North Broadway Avenue
Bartow, Florida 33830

f. **PUBLIC ENTITY CRIME INFORMATION STATEMENT**: A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, Florida Statutes, for **CATEGORY TWO** for a period of thirty six (36) months from the date of being placed on the convicted vendor list.

g. An entity or affiliate who has been placed on the discriminatory vendor list may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, consultant under a contract with any public entity, and may not transact business with any public entity.

h. By signing this agreement the Maintaining Agency certifies that it is not: (1) listed on the Scrutinized Companies that Boycott Israel List, created pursuant to Section 215.4725, F.S., (2) engaged in a boycott of Israel, (3) or listed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to Section 215.473, Florida Statutes. For contracts involving $1,000,000 or more, if the Department determines the Maintaining Agency submitted a false certification under Section 287.135(5) of the Florida Statutes regarding the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to Section 215.473, Florida Statutes, or for contracts involving any amount, if the Maintaining Agency has been placed on the Scrutinized Companies that Boycott Israel List, or is engaged in a boycott of Israel, the Department shall either terminate the Contract after it has given the Maintaining Agency notice and an opportunity to demonstrate the Department's determination of false certification was in error pursuant to Section 287.135(5)(a) of the Florida Statutes, or maintain the Contract if the conditions of Section 287.135(4) of the Florida Statutes are met.

i. Nothing herein shall be construed as a waiver of either party's sovereign immunity.

j. **MAINTAINING AGENCY**:

1. shall utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of all new employees hired by the **MAINTAINING AGENCY** during the term of the contract; and

2. shall expressly require any subcontractors performing work or providing services pursuant to the state contract to likewise utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of all new employees hired by the subcontractor during the contract term.

3. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the Agreement if the **Maintaining Agency** does not transfer the records to **FDOT**

4. Upon completion of the Agreement, transfer, at no cost, to **FDOT**, all public records in possession of the Consultant or keep and maintain public records required by **FDOT** to perform the service. If the Consultant transfers all public records to **FDOT** upon completion of the Agreement, the Consultant shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Consultant keeps and maintains public records upon completion of the Agreement, the Consultant shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to **FDOT**, upon request from **FDOT's** custodian of public records, in a format that is compatible with the information technology systems of **FDOT**

5. Failure by the **Maintaining Agency** to comply with Chapter 119, Florida Statutes, shall be grounds for immediate unilateral cancellation of this Agreement by **FDOT**

IF THE MAINTAINING AGENCY HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE MAINTAINING AGENCY'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT:

District 1
863-519-2623
D1prcustodian@dot.state.fl.us
Florida Department of Transportation
District 1 – Office of General Counsel
801 N. Broadway
Bartow, FL 33830

District 2
386-758-3727
D2prcustodian@dot.state.fl.us
Florida Department of Transportation
District 2 - Office of General Counsel
1109 South Marion Avenue, MS 2009
Lake City, FL 32025

District 3
850-330-1391
D3prcustodian@dot.state.fl.us
Florida Department of Transportation
District 3 - Office of General Counsel
1074 Highway 90 East
Chipley, FL 32428

District 4
954-777-4529
D4prcustodian@dot.state.fl.us
Florida Department of Transportation
District 4 – Office of General Counsel
3400 West Commercial Blvd.
Fort Lauderdale, FL 33309

District 5
386-943-5000
D5prcustodian@dot.state.fl.us
Florida Department of Transportation
District 5 – Office of General Counsel
719 South Woodland Boulevard
Deland, FL 32720

District 6
305-470-5453
D6prcustodian@dot.state.fl.us
Florida Department of Transportation
District 6 – Office of General Counsel
1000 NW 111 Avenue
Miami, FL 33172-5800

District 7
813-975-6491
D7prcustodian@dot.state.fl.us
Florida Department of Transportation
District 7 - Office of General Counsel
11201 N. McKinley Drive, MS 7-120
Tampa, FL 33612

Florida's Turnpike Enterprise
407-264-3170
TPprcustodian@dot.state.fl.us
Turnpike Enterprise Chief Counsel
Florida Turnpike – Office of General Counsel
Turnpike Mile Post 263, Bldg. 5315
Ocoee, FL 34761

Central Office
850-414-5355
COprcustodian@dot.state.fl.us
Office of the General Counsel
Florida Department of Transportation
605 Suwannee Street, MS 58
Tallahassee, Florida 32399-0458

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8. Certification

This document is a printout of an **FDOT** form maintained in an electronic format and all revisions thereto by the **MAINTAINING AGENCY** in the form of additions, deletions, or substitutions are reflected only in an Appendix entitled "Changes to Form Document" and no change is made in the text of the document itself. Hand notations on affected portions of this document may refer to changes reflected in the above-named Appendix but are for reference purposes only and do not change the terms of the document. By signing this document, the **MAINTAINING AGENCY** hereby represents that no change has been made to the text of this document except through the terms of the Appendix entitled "Changes to Form Document."

You MUST signify by selecting one of the applicable options:

☒ No changes have been made to this Forms Document and no Appendix entitled "Changes to Form Document" is attached.

☐ No changes have been made to this Form Document, but changes are included on the attached Appendix entitled "Changes to Form Document."

IN WITNESS WHEREOF, the parties hereto have executed this Agreement effective the day and year first written.

MAINTAINING AGENCY

BY: (Signature) _____

(Printed Name: _____)

(Printed Title: _____)

Date: _____

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION

BY: (Signature) _____

(Printed Name: _____)

(Printed Title: _____)

Date: _____

FDOT Legal Review

BY: (Signature) _____
Counsel

(Printed Name: _____)

Date: _____

Exhibit A
STATE HIGHWAY LIGHTING, MAINTENANCE, AND COMPENSATION AGREEMENT
For Fiscal Year 2020-2021

1.0 PURPOSE

This exhibit defines the method and limits of compensation to be made to the **MAINTAINING AGENCY** for the services described in this Agreement and method by which payments will be made.

2.0 FACILITIES

The lighting or lighting systems listed below, or in an attached spreadsheet, or other electronic form are included with this Agreement and represent the Facilities to be maintained by the **MAINTAINING AGENCY**:

1. INVENTORY SPREADSHEET ATTACHED
2. _____
3. _____
4. _____
5. _____
6. _____

3.0 COMPENSATION

For the satisfactory completion of all services detailed in this Agreement, **FDOT** will pay the **MAINTAINING AGENCY** the Total Sum as provided in Section 2 of the Agreement. The **MAINTAINING AGENCY** will receive one single payment at the end of each fiscal year for satisfactory completion of service.

The per-light unit rate shall increase by 3% each fiscal year. E.g., the per-light unit rate of $300.10 in fiscal year 2020-2021 shall increase to $309.10 in fiscal year 2021-2022.

Total Payment Amount for each fiscal year is calculated by inputting the actual number of qualifying types of lights into the table below and multiplying by the unit rate and ___%. Example: 330 (lights) x $300.10 (unit rate) x 0.90 (90% requirement) = $89,129.70

Type of Light	# of lights	LED or HPS	Unit rate	0.90%	Total
High Mast		HPS		**0.90**	0.00
Standard	691	HPS	300.10	**0.90**	186632.19
Underdeck		HPS		**0.90**	0.00
Sign		HPS		**0.90**	0.00
High Mast		LED		**0.90**	0.00
Standard		LED		**0.90**	0.00
Underdeck		LED		**0.90**	0.00
Sign		LED		**0.90**	0.00

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Highway Lighting Maintenance and Compensation Agreement Inventory
EXHIBIT 'A' ATTACHMENT

Agency Name: CITY OF WINTER HAVEN: 12/2/2019 FDOT 2020-2021 Lighting Inventory

State Road Number	County	Begin Milepost or Nearest Cross Road	End Milepost or Nearest Cross Road	Number of Lights Being Currently Maintained Within These Limits	Type of Light(s): High Mast, Standard, Underdeck, or Sign	LED or HPS
SR555	Polk	SR-600 / US-92	Snively Road	239	STANDARD	HPS
SR544	Polk	SR-25 / US-17	Havendale Blvd.	64	STANDARD	HPS
SR549 / N. First Street	Polk	Havendale Blvd.	SR-542 / E. Central Ave.	56	STANDARD	HPS
SR544	Polk	SR-549/ N. First St.	SR-555 / US-17	61	STANDARD	HPS
SR544	Polk	SR-555 / US-17	34th Street NW	150	STANDARD	HPS
SR542	Polk	17th Street SE	SR-549 / N. First Street	31	STANDARD	HPS
SR540	Polk	SR-555 / US-27	Polk Drive SE	90	STANDARD	HPS
			TOTAL # OF LIGHTS BEING MAINTAINED:	**691**		

CITY OF WINTER HAVEN FACT SHEET
CITY COMMISSION MEETING
MAY 26, 2020

DATE: May 13, 2020

TO: Honorable Mayor and City Commissioners

VIA: Mike Herr, City Manager

FROM: T. Michael Stavres, Assistant City Manager

SUBJECT: R-20-33 – Donation of Right-Of-Way and Property along State Road 555 (AKA US Highway 17) and State Road 540 (AKA Cypress Gardens Boulevard) to the Florida Department of Transportation

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BACKGROUND:
The Florida Department of Transportation (FDOT) will be making improvements to the intersection and related travel lanes of US Highway 17 and Cypress Gardens Boulevard. The proposed improvements will provide for dual right-hand/eastbound turn lanes from US Highway 17 onto Cypress Gardens Boulevard (presently a single right-hand turn), and triple left-hand/southbound turn lanes from Cypress Gardens Boulevard onto US Highway 17 (presently a dual left-hand turn.)

In order to accommodate the improvements, FDOT needs to acquire additional Right-Of-Way adjacent to the intersection and travel lanes. Staff has worked in cooperation with FDOT to identify the needed City-owned lands and is recommending said lands be donated to FDOT for the project along with the conveyance of a temporary easement to the FDOT over other described City-owned lands for the duration of the construction project. Resolution R- 20-33 provides for this donation and the conveyance of a temporary construction easement over the described City-owned lands.

FINANCIAL IMPACT:

There is no direct financial impact to the City associated with the donation of land as contemplated in Resolution R-20-33. The improvements completed by FDOT will address long-standing traffic congestion issues at the intersection of US Highway 17 and Cypress Gardens Boulevard for the benefit of area residents and visitors, while creating greater capacity to accommodate activities at the recently opened AdventHealth Fieldhouse & Conference Center. The improvement project is being funded and managed by FDOT.

RECOMMENDATION:

Staff recommends the City Commission approve Resolution R-20-33, and authorize the conveyance of the City-owned lands to FDOT and the temporary easement and authorize the Mayor and other appropriate City Officials to execute the Deed and Temporary Easement and authorize the City Manager to take any additional action necessary and related to the transactions authorized in Resolution R-20-33 involving the Florida Department of Transportation.

ATTACHMENT:
Resolution R-20-33

*
*
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*
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*
*
*_____
Space For Recording

RESOLUTION R-20-33

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WINTER HAVEN, FLORIDA; AUTHORIZING AND APPROVING THE DONATION BY THE CITY OF WINTER HAVEN, FLORIDA TO THE FLORIDA DEPARTMENT OF TRANSPORTATION OF A PORTION OF RIGHT-OF-WAY AND PROPERTY ALONG STATE ROAD NO. 555 (US 17), SECTION NO. 16030-000 AND CYPRESS GARDENS BOULEVARD ROADWAY IMPROVEMENT PROJECT AND THE EXECUTION AND DELIVERY TO THE FLORIDA DEPARTMENT OF TRANSPORTATION OF A CITY DEED AND TEMPORARY EASEMENT AND THE RECORDING OF THE CITY DEED AND TEMPORARY EASEMENT IN THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA; PROVIDING SEVERABILITY, REPEAL OF CONFLICTING RESOLUTIONS, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the State of Florida, Department of Transportation ("FDOT") proposes to construct or improve a roadway improvement project involving the intersection of State Road No. 555 (US 17), and Cypress Gardens Boulevard, Section No. 16030-000, in Polk County, Florida; and

WHEREAS, it is necessary that certain lands now owned by the City of Winter Haven, Florida, be acquired both on a permanent basis and a temporary basis by the FDOT; and

WHEREAS, the City of Winter Haven, Florida is the owner of those lands within the corporate limits of the City of Winter Haven, Florida, as more particularly described in that City Deed attached hereto as Exhibit "A" and incorporated herein by reference; and

WHEREAS, said property is not needed for City purposes; and

WHEREAS, the City of Winter Haven, Florida, has proposed to convey said lands to the FDOT, by said City Deed attached hereto as Exhibit "A" and made a part hereof; and

WHEREAS, the lands to be conveyed by the above referenced City Deed are depicted on the map marked as Exhibit "A" to the City Deed attached hereto as Exhibit "A" and made a part hereof; and

WHEREAS, the purpose of the City Deed is for transportation purposes and such a conveyance is in the public or community interest and public welfare and the land needed for transportation purposes is not needed for City purposes; and

WHEREAS, the FDOT has made application to the City of Winter Haven, Florida to execute and deliver to the FDOT a Temporary Easement, or easements, in favor of FDOT for the purpose of assisting in the construction of two (2) driveways to and harmonize construction to the existing ground related to the subject intersection improvements; and

WHEREAS, the City of Winter Haven, Florida, has also proposed to convey a Temporary Easement to the FDOT for that portion of an unnamed thirty foot (30') north/south right of way generally located south of Cypress Gardens Boulevard (SR 540) and east of US 17, as more particularly described in that Temporary Easement attached hereto as Exhibit "B" and incorporated herein by reference; and

WHEREAS, that the consideration for the conveyances contemplated in this Resolution to the FDOT is One and 00/100 Dollars ($1.00); and

WHEREAS, the City Commission finds it to be in the best interests of the public health, safety, and welfare and advantageous to the advancement of the public good to authorize the conveyance of the lands described in the City Deed attached hereto as Exhibit "A", and the conveyance of the Temporary Easement attached hereto as Exhibit "B" to the FDOT.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF WINTER HAVEN, FLORIDA:

1. The above recitals are incorporated herein as the factual basis for passage of this Resolution.

2. That the City Commission of the City of Winter Haven hereby approves the execution of the City Deed and Temporary Easement in the forms attached hereto as Exhibits "A" and "B" and authorizes the Mayor and appropriate City officials to execute the City Deed and Temporary Easement and affirmatively authorizes the proposed conveyance, delivery, and recording of said instruments in the Public Records of Polk County, Florida.

3. The provisions of this Resolution are severable. If any word, sentence, clause, phrase or provision of this Resolution for any reason is declared by any court of competent jurisdiction to be void, unconstitutional or unenforceable, then all remaining provisions and portions of this Resolution shall remain in full force and effect.

4. All Resolutions in conflict with this Resolution are repealed to the extent necessary to give this Resolution full force and effect.

5. This Resolution shall take effect immediately upon its passage.

INTRODUCED AND PASSED by the City Commission of the City of Winter Haven, Florida, in regular session this 26th day of May, 2020.

CITY OF WINTER HAVEN

_____
MAYOR-COMMISSIONER

ATTEST:

_____
CITY CLERK

Approved as to form:

_____
CITY ATTORNEY

03-BSD.05

Date: May 5, 2020
This instrument prepared under the direction of:
Angela D. Tucker, Chief Counsel
Post Office Box 1249
City: Bartow, Florida 33831-1249
Department of Transportation

F.P. NO. 4440501
PARCEL 100.1
SECTION 16030-000
STATE ROAD 555 (US17)
COUNTY Polk

C I T Y D E E D

THIS DEED, made this _____ day of _____, 20___, by the **CITY OF WINTER HAVEN,** a municipal corporation granted and existing under the laws of the State of Florida, grantor, to the STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION, grantee, whose post office address is: Post Office Box 1249, Bartow, Florida 33831-1249. (Wherever used herein the terms "grantor" and "grantee" include all the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors, and assigns of organizations.)

WITNESSETH: That the grantor, for and in consideration of the sum of $1.00 and other valuable considerations, receipt and sufficiency being hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto the grantee, all that certain land situate in Polk County, Florida, viz:

SEE EXHIBIT "A"

TOGETHER with all tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

TO HAVE AND TO HOLD, the same in fee simple forever.

IN WITNESS WHEREOF, said grantor has caused these presents to be executed in its name by its Mayor, and its seal to be hereto affixed, attested by its City Clerk, the date first above written.

_____ (OFFICIAL SEAL)
Mayor
Name:

ATTEST: _____ (SEAL)
Its City Clerk
Name:

Grantor(s)' Mailing Address:

_____

_____

_____

STATE OF FLORIDA

COUNTY OF _____

The foregoing instrument was acknowledged before me this ___ day of _____, 20____, by _____, Mayor, who is personally known to me or who has produced _____ as identification.

_____
Name:

Notary Public in and for the County and State last aforesaid.
My Commission Expires:_____
Serial No., if any: _____

FP. NO. 4440501

SECTION 16030-000

PARCEL 100

RIGHT OF WAY

A) Those portions of Lots 2, 3, 27 and 28, Block 3, and that portion of Jenkins Street (vacated per Official Records Book 8455, Page 1754, Public Records of Polk County, Florida), Oak Park Subdivision, a subdivision lying in Section 32, Township 28 South, Range 26 East, as per plat thereof recorded in Plat Book 1, Page 108, Public Records of Polk County, Florida.

Being described as follows:

Commence at the southwest corner of Govt Lot 2 lying in the southeast 1/4 of said Section 32; thence along the west line of said Govt Lot 2, North 00°12'50" West a distance of 325.77 feet to the survey base line of State Road 555 (US 17); thence along said survey base line the following four (4) courses: 1) North 40°01'58" East a distance of 1,234.64 feet to the beginning of a curve having a radius of 2,022.20 feet; 2) along the arc of said curve to the left a distance of 704.35 feet through a central angle of 19°57'24" with a chord bearing North 30°03'16" East to the end of said curve and to the beginning of a curve having a radius of 3,657.18 feet; 3) along the arc of said curve to the left a distance of 25.11 feet through a central angle of 00°23'36" with a chord bearing North 19°52'46" East to the end of said curve and to the beginning of a curve having a radius of 3,657.18 feet; 4) along the arc of said curve to the left a distance of 59.29 feet through a central angle of 00°55'44" with a chord bearing North 19°13'06" East to the end of said curve; thence along a radial bearing of South 71°14'46" East a distance of 50.00 feet to the easterly existing right of way line of said State Road 555 (per Section 1603-774A) and the beginning of a curve having a radius of 3,707.18 feet for a POINT OF BEGINNING; thence along said easterly existing right of way line and the arc of said curve to the left a distance of 179.09 feet through a central angle of 02°46'04" with a chord bearing North 17°22'12" East to the end of said curve; thence North 89°30'29" East a distance of 10.43 feet; thence South 17°49'29" West a distance of 130.96 feet; thence South 27°11'36" West a distance of 52.08 feet to the POINT OF BEGINNING.

Containing 1,315 square feet.

ALSO

B) Those portions of Lots 1, 24, and 25, Block 2, and that portion of Jenkins Street and that portion of an unnamed 30' north/south right of way generally located south of Cypress Gardens Boulevard (SR 540) and east of US 17, both vacated per Official Records Book 8455, Page 1754, Public Records of Polk County, Florida, Oak Park Subdivision, a subdivision lying in Section 32, Township 28 South, Range 26 East, as per plat thereof recorded in Plat Book 1, Page 108, Public Records of Polk County, Florida.

Being described as follows:

Commence at the southwest corner of the southeast 1/4 of said Section 32; thence along the west line of said southeast 1/4 North 00°12'50" West a distance of 325.77 feet to the survey base line of State Road 555 (US 17); thence along said survey base line the following four (4) courses: 1) North 40°01'58" East a distance of 1,234.64 feet to the beginning of a curve having a radius of 2,022.00 feet; 2) along the arc of said curve to the left a distance of 704.35 feet through a central angle of 19°57'24" with a chord bearing North 30°03'16" East to the end of said curve and to the beginning of a curve having a radius of 3,657.18 feet; 3) along the arc of said curve to the left a distance of 25.11 feet through a central angle of 00°23'36" with a chord bearing North 19°52'46" East to the end of said curve and to the beginning of a curve having a radius of 3,657.18 feet; 4) along the arc of said curve to the left a distance of 221.17 feet through a central angle of 03°27'54" with a chord bearing North 17°57'01" East to the end of said curve; thence along a non-radial bearing of North 89°30'29" East a distance of 62.60 feet to the easterly existing right of way line of said State Road 555 (per Section 16660-2601) and the beginning of a curve having a radius of 3,717.18 feet for a POINT OF BEGINNING; thence along said easterly existing right of way line and the arc of said curve to the left a distance of 293.97 feet through a central angle of 04°31'52" with a chord bearing North 13°40'29" East to the end of said curve; thence North 89°30'29" East a distance of 3.07 feet to the beginning of a curve having a radius of 4,057.58 feet; thence along the arc of said curve to the right a distance of 294.72 feet through a central angle of 04°09'42" with a chord bearing South 14°15'15" West to the end of said curve and to the POINT OF BEGINNING.

Containing 394 square feet.

ALSO

C) That portion of a 15' road (vacated per Official Records Book 657, Page 344, Public Records of Polk County, Florida), in Lot 11, Brady's Subdivision, a subdivision lying in Govt Lot 1, Section 32, Township 28 South, Range 26 East as per plat thereof recorded in Plat Book 2, Page 115, Public Records of Polk County, Florida.

Being described as follows:

Commence at the southwest corner of the southeast 1/4 of said Section 32; thence along the west line of said southeast 1/4 North 00°12'50" West a distance of 325.77 feet to the survey base line of State Road 555 (US 17); thence along said survey base line the following four (4) courses: 1) North 40°01'58" East a distance of 1,234.64 feet to the beginning of a curve having a radius of 2,022.00 feet; 2) along the arc of said curve to the left a distance of 704.35 feet through a central angle of 19°57'24" with a chord bearing North 30°03'16" East to the end of said curve and to the beginning of a curve having a radius of 3,657.18 feet; 3) along the arc of said curve to the left a distance of 25.11 feet through a central angle of 00°23'36" with a chord bearing North 19°52'46" East to the end of said curve and to the beginning of a curve having a radius of 3,657.18 feet; 4) along the arc of said curve to the left a distance of 515.45 feet through a central angle of 08°04'31" with a chord bearing North 15°38'42" East to the end of said curve; thence along a non-radial bearing of North 89°30'29" East a distance of 74.06 feet to the easterly existing right of way line of said State Road 555 (per Section 16660-2601) for a POINT OF BEGINNING; thence along said easterly existing right of way line North 00°19'31" West a distance of 55.62 feet; thence North 89°42'57" East a distance of 10.70 feet to the beginning of a curve having a radius of 5,040.72 feet; thence along the arc of said curve to the right a distance of 56.63 feet through a central angle of 00°38'37" with a chord bearing South 10°34'03" West to the end of said curve and to the POINT OF BEGINNING.

Containing 301 square feet.

ALSO

D) That portion of Lot 11, Brady's Subdivision, a subdivision lying in Govt Lot 1, Section 32, Township 28 South, Range 26 East, as per plat thereof recorded in Plat Book 2, Page 115, Public Records of Polk County, Florida.

Being described as follows:

Commence at the northeast corner of said Lot 11, also being the northeast corner of Govt Lot 1, lying in the southeast 1/4 of said Section 32, said corner being on the survey base line of State Road 540 (Cypress Gardens Blvd); thence along said survey base line South 89°42'57" West a distance of 736.57 feet; thence South 00°17'03" East a distance of 60.84 feet to the south existing right of way line of said State Road 540 (per Section 16660-2601) for a POINT OF BEGINNING; thence South 87°42'39" West a distance of 140.19 feet; thence North 80°20'48" West a distance of 50.65 feet; thence South 87°48'57" West a distance of 30.16 feet; thence South 89°42'57" West a distance of 185.42 feet; thence South 00°17'03" East a distance of 5.00 feet; thence South 89°42'57" West a distance of 10.40 feet; thence North 00°19'31" West a distance of 23.00 feet to said south existing right of way line; thence along said south existing right of way line the following four (4) courses: 1) North 89°42'57" East a distance of 159.64 feet to the beginning of a curve having a radius of 493.25 feet; 2) along arc of said curve to the right a distance of 91.46 feet through a central angle of 10°37'28" with a chord bearing South 84°58'20" East to the end of said curve and to the beginning of a curve having a radius of 206.75 feet; 3) along the arc of said curve to the left a distance of 38.34 feet through a central angle of 10°37'28" with a chord bearing South 84°58'20" East to the end of said curve; 4) South 86°18'46" East a distance of 127.59 feet to the end of said courses and to the POINT OF BEGINNING.

Containing 5,676 square feet.

Legal Description Approved by:
Richard M. "Mike" Benton, P.S.M. #6447
On October 4, 2019.

EXHIBIT "B"
to Resolution R-20-33

08-TE.13

Date: May 5, 2020
This instrument prepared under the direction of:
Angela D. Tucker, Chief Counsel
Post Office Box 1249
City: Bartow, Florida 33831-1240
Department of Transportation

F.P. NO. 4440501
PARCEL 700.1
SECTION 16030-000
STATE ROAD 555 (US 17)
COUNTY Polk

TEMPORARY EASEMENT

THIS EASEMENT made this ____ day of _____, 20____, by the **CITY OF WINTER HAVEN,** a municipal corporation granted and existing under the laws of the State of Florida, grantor, and the STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION, its successors and assigns, grantee, whose post office address is: Post Office Box 1249, Bartow, Florida 33831-1249.

WITNESSETH that for and in consideration of the sum of One Dollar and other valuable considerations, receipt and sufficiency of which is hereby acknowledged, the grantor hereby gives, grants, bargains and releases to the grantee, a temporary easement for the purpose of assisting in the construction of two (2) driveways and to harmonize construction to the existing ground, in, upon, over and through the following described land in Polk County, Florida, described as follows, viz:

SEE EXHIBIT "A"

THIS EASEMENT is granted upon the condition that any work performed upon the above described land shall conform to all existing structural improvements within the limits designated, and all work will be performed in such a manner that the existing structural improvements will not be damaged. It is understood and agreed by the parties hereto that the rights granted herein shall expire no later than the last day of July 2024.

NEITHER Grantor or Grantee waive any sovereign immunity and/or the limits of liability set forth in Section 768.28 of the Florida Statutes regardless of whether such claims are grounded in contract statute, negligence, tort, strict liability, products liability, or otherwise.

EXHIBIT "B"
to Resolution R-20-33

IN WITNESS WHEREOF, the said grantor has caused these presents to be executed in its name by its Mayor, and its seal to be hereto affixed, attested by its City Clerk, the date first above written.

_____(OFFICIAL SEAL)
Mayor
Name:

ATTEST:_____(SEAL)
Its City Clerk
Name:

Grantor(s)' Mailing Address:

_____

_____

_____

STATE OF FLORIDA

COUNTY OF _____

The foregoing instrument was acknowledged before me this _____ day of _____, 20____, by _____, Mayor, who is personally known to me or who has produced _____ as identification.

_____
Name:

Notary Public in and for the County and State last aforesaid.
My Commission Expires:_____
Serial No., if any:_____

EXHIBIT "B"
to Resolution R-20-33

FP. NO. 4440501

SECTION 16030-000

PARCEL 700

TEMPORARY CONSTRUCTION EASEMENT

That portion of an unnamed 30' north/south right of way generally located south of Cypress Gardens Boulevard (SR 540) and east of US 17, vacated per Official Records Book 8455, Page 1754, Public Records of Polk County, Florida, and that portion of Lot 11, Brady's Subdivision, as per plat thereof recorded in Plat Book 2, Page 115, Public Records of Polk County, Florida, all lying in Govt Lot 1, Section 32, Township 28 South, Range 26 East, Polk County, Florida.

Being described as follows:

Commence at the southwest corner of the southeast 1/4 of said Section 32; thence along the west line of said southeast 1/4 North 00°12'50" West a distance of 325.77 feet to the survey base line of State Road 555 (US 17); thence along said survey base line the following four (4) courses: 1) North 40°01'58" East a distance of 1,234.64 feet to the beginning of a curve having a radius of 2,022.00 feet; 2) along the arc of said curve to the left a distance of 704.35 feet through a central angle of 19°57'24" with a chord bearing North 30°03'16" East to the end of said curve and to the beginning of a curve having a radius of 3,657.18 feet; 3) along the arc of said curve to the left a distance of 25.11 feet through a central angle of 00°23'36" with a chord bearing North 19°52'46" East to the end of said curve and to the beginning of a curve having a radius of 3,657.18 feet; 4) along the arc of said curve to the left a distance of 572.47 feet through a central angle of 08°58'07" with a chord bearing North 15°11'54" East to the end of said curve; thence along a non-radial bearing of North 89°42'57" East a distance of 62.71 feet to the easterly existing right of way line of said State Road 555 (per Section 16660-2601); thence continue North 89°42'57" East a distance of 10.70 feet for a POINT OF BEGINNING; thence continue North 89°42'57" East a distance of 13.22 feet to the beginning of a curve having a radius of 5,053.72 feet; thence along the arc of said curve to the right a distance of 9.11 feet through a central angle of 00°06'12" with a chord bearing South 10°16'12" West to the end of said curve; thence North 79°40'43" West a distance of 13.00 feet to the beginning of a curve having a radius of 5,040.72 feet; thence along the arc of said curve to the left a distance of 6.67 feet through a central angle of 00°04'33" with a chord bearing North 10°17'01" East to the end of said curve and to the POINT OF BEGINNING.

Containing 103 square feet.

Legal Description Approved by:
Richard M. "Mike" Benton, P.S.M. #6447
On October 4, 2019.

CITY OF WINTER HAVEN CITY COMMISSION MEETING SUMMARY
May 26, 2020

DATE: May 13, 2020

TO: Honorable Mayor and City Commissioners

VIA: Mike Herr, City Manager
T. Michael Stavres, Assistant City Manager

FROM: Bonni S. Jensen, Firefighters' Retirement System Legal Counsel

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BACKGROUND:

In December of 2019, Congress implemented changes to the Internal Revenue Code to change the long standing age 70 ½ to begin taking required minimum distributions from qualified pension plans to age 72. The amendment also seeks to add a provision to the plan to allow for the Pension Board to add tax changes to the Plan by policy to keep it in compliance with the Internal Revenue Code, giving those policies the effect of law until they can be added to the Plan.

To comply with these changes to the Code and its associated regulations as created by the SECURE Act and to keep the Plan in compliance with future changes to the IRC, Bonni Spatara Jensen of Klausner, Kaufman, Jensen & Levinson, legal counsel for the Firefighters' Pension Fund Board of Trustees recommends the following amendments to the Pension Plan document:

1. Section 13.31, Benefit amounts and eligibility, subsection (7) is amended to increase the age at which a member must begin taking a minimum distribution from age 70½ to age 72, provided the member had not attained age 70½ by December 31 2019.

2. Section 13.32, Preretirement death, subsection (d) is amended to increase the age at which a surviving spouse is required to begin taking a required minimum distribution from the date the member would have been age 70½ to age 72, provided the participant had not attained age 70½ by December 31, 2019.

3. Section 13.35, Optional forms of benefits subsection (5)(e), is amended to increase the age at which a member must begin taking a minimum distribution from age 70½ to age 72, provided the member had not attained age 70½ by December 31, 2019.

4. Section 13.41, Minimum distribution of benefits, subsection (b)(1) and (2) is amended to increase the age at which a member must begin taking a minimum distribution from age 70½ to age 72, provided the member had not attained age 70½ by December 31, 2019.

5. Section 13.42, Miscellaneous Provisions, subsection (3) is amended to authorize the Board to establish and adopt administrative policies with the effect of a law to keep the Plan in compliance with the Internal Revenue Code.

FINANCIAL IMPACT:

Plan Actuary Foster & Foster has confirmed that there is no financial impact associated with the proposed plan changes reflected in Ordinance O-20-26.

RECOMMENDATION:

Staff recommends City Commission approval of Ordinance O-20-26.

ATTACHMENTS:

Ordinance O-20-26
Legal Counsel Bonni Spatara Jensen's email dated May 3, 2020
Plan Actuary Foster & Foster No Financial Impact Letter

ORDINANCE NO. O-20-26

AN ORDINANCE OF THE CITY OF WINTER HAVEN, FLORIDA AMENDING CHAPTER 13, PENSIONS AND RETIREMENT; EMPLOYEE BENEFIT PROGRAMS, ARTICLE II, FIREFIGHTERS' RETIREMENT SYSTEM OF THE CODE OF ORDINANCES OF THE CITY OF WINTER HAVEN BY AMENDING SECTION 13-31 BENEFIT AMOUNTS AND ELIGIBILITY; AMENDING SECTION 13-32 PRERETIREMENT DEATH; AMENDING SECTION 13-35 OPTIONAL FORMS OF BENEFITS; AMENDING SECTION 13-41 MINIMUM DISTRIBUTION OF BENEFITS; AMENDING SECTION 13-42 MISCELLANEOUS PROVISIONS; PROVIDING FOR SEVERABILITY OF PROVISIONS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR THE ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Winter Haven, Florida currently has a Firefighters' Retirement System for the benefit of City firefighters;

WHEREAS, changes to the Internal Revenue Code happen quickly and frequently. There is a benefit in authorizing the Board to make appropriate changes to the Plan in order to maintain the Plan's tax qualified status;

WHEREAS; effective January 1, 2020, the Internal Revenue Code was amended by increasing the required minimum distribution age from 70½ to 72;

WHEREAS; the City Code should be amended to reflect this Internal Revenue Code amendment;

WHEREAS; the City Commission finds that it is in the best interest of the City and employees to amend the Plan.

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

SECTION 1: That Chapter 13, Pensions and Retirement; Employee Benefit Programs, Article II, Firefighters' Retirement System, of the City of Winter Haven, Code of Ordinances, is hereby amended by amending Section 13-31(7), Benefit amounts and eligibility, to read as follows (deleted language is shown in ~~strikethrough~~ and new language is shown as underlined) :

* * *

Sec. 13-31. – Benefit amounts and eligibility.

(7) *Required distribution date.* The member's benefit under this section must begin to be distributed to the member no later than April 1 of the calendar year following the later of the calendar year in which the member attains age seventy two ~~and one-half~~ (72 ~~70½~~), provided the member had not already attained age seventy and one half (70½) by December 31, 2019, or the calendar year in which the member terminates employment with the city.

SECTION 2: That Chapter 13, Pensions and Retirement; Employee Benefit Programs, Article II, Firefighters' Retirement System, of the City of Winter Haven, Code of Ordinances, is hereby amended by amending Section 13-32(d)(1), Preretirement death, to read as follows (deleted language is shown in ~~strikethrough~~ and new language is shown as underlined) :

Sec. 13-32. – Preretirement death.

* * *

(d) *Additional regulations with spouse as beneficiary.* Notwithstanding subsections (b) and (c) above, in the event a member or terminated vested person, with ten (10) or more years of credited service, dies prior to retirement or prior to receipt of benefits, his beneficiary shall be entitled to the accrued normal or early retirement benefit payable at the deceased member's early or normal retirement age less the value of any benefits paid or payable under subsection (b) or (c) above.

(1) Notwithstanding anything contained in this section to the contrary, in any event, distributions to the spouse beneficiary will begin by December 31 of the calendar year immediately following the calendar year in which the member died, or by a date selected pursuant to the above provisions in this section that must be on or before December 31 of the calendar year in which the member would have attained age seventy two (72). ~~and one-half (70½)~~.

* * *

SECTION 3: That Chapter 13, Pensions and Retirement; Employee Benefit Programs, Article II, Firefighters' Retirement System, of the City of Winter Haven, Code of Ordinances, is hereby amended by amending Section 13-35(5)(e), Optional forms of benefits, to read as follows (deleted language is shown in ~~strikethrough~~ and new language is shown as underlined) :

:

Sec. 13-35. – Optional forms of benefits.

* * *

(5) Retirement income payments shall be made under the option elected in accordance with the provisions of this section and shall be subject to the following limitations:

(e) The member's benefit under this section must begin to be distributed to the member no later than April 1 of the calendar year following the later of the calendar year in which the member attains age seventy two ~~and one-half~~ (72) ~~70½~~), provided the member had not already attained age seventy and one half (70½) by December 31, 2019, or the calendar year in which the member terminates employment with the city.

* * *

SECTION 4: That Chapter 13, Pensions and Retirement; Employee Benefit Programs, Article II, Firefighters' Retirement System, of the City of Winter Haven, Code of Ordinances, is hereby amended by amending Section 13-41(b)(1) and 13-41(b)(2)(a), Minimum distribution of benefits, to read as follows (deleted language is shown in ~~strikethrough~~ and new language is shown as underlined):

Sec. 13-41. – Minimum distribution of benefits.

* * *

(b) *Time and manner of distribution.*

(1) *Required beginning date.* The member's entire interest will be distributed, or begin to be distributed, to the member no later than the member's required beginning date which shall not be later than April 1 of the calendar year following the later of the calendar year in which the member attains age ~~seventy and one-half (70½)~~ seventy two (72),

provided the member had not already attained age seventy and one half (70½) by December 31, 2019, or the calendar year in which the member terminates employment with the city.

(2) *Death of member before distributions begin.* If the member dies before distributions begin, the member's entire interest will be distributed, or begin to be distributed no later than as follows:

(a) If the member's surviving spouse is the member's sole designated beneficiary, then distributions to the surviving spouse will begin by December 31 of the calendar year immediately following the calendar year in which the member died, or by a date on or before December 31 of the calendar year in which the member would have attained age seventy two (72). ~~and one-half (70½)~~ if later, as the surviving spouse elects.

* * *

SECTION 5: That Chapter 13, Pensions and Retirement; Employee Benefit Programs, Article II, Firefighters' Retirement System, of the City of Winter Haven, Code of Ordinances, is hereby amended by amending Section 13-42(3), Miscellaneous provisions, to read as follows (deleted language is shown in ~~strikethrough~~ and new language is shown as underlined):

Sec. 13-42. – Miscellaneous provisions.

* * *

(3) *Qualification of system*. It is intended that the system will constitute a qualified public pension plan under the applicable provisions of the code for a qualified plan under code section 401(a) and a governmental plan under code section 414(d), as now in effect or hereafter amended. Any modification or amendment of the system may be made retroactively, if necessary or appropriate, to qualify or maintain the system as a plan meeting the requirements of the applicable provisions of the code as now in effect or hereafter amended, or any other applicable provisions of the U.S. federal tax laws, as now in effect or hereafter amended or adopted, and the regulations issued thereunder.

(a) In recognition of the changing requirements of system qualification, the board shall adopt an administrative policy setting forth the required provisions for tax qualification. Such a policy shall be amended by the board as required to

maintain continuing compliance with the Internal Revenue Code and that policy and any amendments shall have the force of law as if adopted by the City Commission.

* * *

SECTION 6: If any section, subsection, sentence, clause, phrase of this Ordinance, or the particular application thereof shall be held invalid by any court, administrative agency, or other body with appropriate jurisdiction, the remaining section, subsection, sentences, clauses, or phrases under application shall not be affected thereby.

SECTION 7: It is the intention of the City Commission that the provisions of this Ordinance shall become and be made a part of the Code of Ordinances of the City; and that sections of this Ordinance may be renumbered or relettered and the word "ordinance" may be changed to "chapter", "section", "article", or such other appropriate word or phrase in order to accomplish such intentions; and regardless of whether such inclusion in the Code is accomplished, sections of this Ordinance may be renumbered or relettered and the correction of typographical and/or scrivener's errors which do not affect the intent may be authorized by the City Manager or his designee, without need of public hearing, by filing a corrected or recodified copy of same with the City Clerk.

SECTION 8: All Ordinances or parts of Ordinances in conflict herewith be and the same are hereby repealed.

SECTION 9: That this Ordinance shall become effective upon its adoption immediately after Second Reading/Public Hearing.

INTRODUCED ON FIRST READING, this ____ day of _____, 2020.

PASSED ON SECOND READING/PUBLIC HEARING, this _____ day of _____, 2020.

CITY OF WINTER HAVEN, FLORIDA

_____
MAYOR – COMMISSIONER

ATTEST:

_____
CITY CLERK

Approved as to form:

_____

CITY ATTORNEY

Approved as to legal sufficiency:

_____
Bonni Jensen
Attorney for Firefighters' Pension Board

May 3, 2020
6:12 p.m.
To: Shawn Dykes
Cc: 'susypita@comcast.net'; bsjteam <bsjteam@robertdklausner.com>; Cassandra Harvey <cassandra@robertdklausner.com>

Shawn,

This firm is the legal counsel for the Winter Haven Firefighters' Retirement System. Attached is an Ordinance amendment to the Plan which changes the Pension Plan document to:

- implement changes made to the Internal Revenue Code contained within the recently enacted Setting Every Community Up for Retirement Enhancement (the "SECURE") Act and
- to add a provision to the plan to allow for the Pension Board to add tax changes to the Plan by policy to keep it in compliance with the Internal Revenue Code, giving those policies the effect of law until they can be added to the Plan.

Specifically the Ordinance amends:

Section 13.31, Benefit amounts and eligibility, subsection (7) is amended to increase the age at which a member must begin taking a minimum distribution from age 70½ to age 72, provided the member had not attained age 70½ by December 31 2019.

Section 13.32, Preretirement death, subsection (d) is amended to increase the age at which a surviving spouse is required to begin taking a required minimum distribution from the date the member would have been age 70½ to age 72, provided the participant had not attained age 70½ by December 31, 2019.

Section 13.35, Optional forms of benefits subsection (5)(e), is amended to increase the age at which a member must begin taking a minimum distribution from age 70½ to age 72, provided the member had not attained age 70½ by December 31 2019.

Section 13.41, Minimum distribution of benefits, subsection (b)(1) and (2) is amended to increase the age at which a member must begin taking a minimum distribution from age 70½ to age 72, provided the member had not attained age 70½ by December 31 2019.

Section 13.42, Miscellaneous Provisions, subsection (3) is amended to authorize the Board to establish and adopt administrative policies with the effect of a law to keep the Plan in compliance with the Internal Revenue Code.

An actuarial impact statement will be needed for this amendment no later than between first and second reading. I am not anticipating that this amendment will have an actuarial impact. I will provide you with the impact statement upon receipt.

I also wanted to follow up on the status of the Cancer presumption amendment that was submitted back in January. I know that the world has significantly changed since then, but wanted to follow up on the status.

Please feel free to contact me if you have any questions concerning these proposed ordinance.

To expedite the handling of your email, please be sure to copy bsjteam@robertdklausner.com on your emails.

Bonni S. Jensen
Klausner, Kaufman, Jensen & Levinson
7080 N.W. 4th Street
Plantation, Florida 33317
Telephone: 954-916-1202
Facsimile: 954-916-1232
bonni@robertdklausner.com
website – www.klausnerkaufman.com

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IRS CIRCULAR 230 NOTICE: To the extent that this message or any attachment concerns tax matters, it is not intended to be used and cannot be used by a taxpayer for the purpose of avoiding penalties that may be imposed by law.

May 15, 2020

VIA EMAIL

Board of Trustees
City of Winter Haven
Firefighters' Pension Board

Re: City of Winter Haven Firefighters' Retirement System

Dear Board:

We have reviewed the proposed Ordinance, as provided in Susy Pita's email request dated May 12, 2020, amending the Plan to increase the required minimum distribution age from 70 ½ to 72 for those who have not reached age 70 ½ on December 31, 2019, as required by the Internal Revenue Code. The proposed Ordinance also includes a change allowing for the Board of Trustees to adopt an administrative policy setting forth required provisions for tax qualification. We have determined that the adoption of the proposed changes will have no impact on the assumptions used in determining the funding requirements of the program.

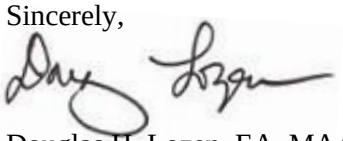
Because the above changes do not result in an immediate change in the valuation results, it is our opinion that a formal Actuarial Impact Statement is not required in support of its adoption. However, since the Division of Retirement must be aware of the current provisions of all public pension programs, it is recommended that you send a copy of this letter and a copy of the fully executed Ordinance to each of the following offices:

Mr. Keith Brinkman
Bureau of Local Retirement Systems
Division of Retirement
P. O. Box 9000
Tallahassee, FL 32315-9000

Mr. Steve Bardin
Municipal Police and Fire
Pension Trust Funds
Division of Retirement
P.O. Box 3010
Tallahassee, FL 32315-3010

If you have any questions, please let me know.

Sincerely,



Douglas H. Lozen, EA, MAAA

Cc via email: Bonni Jensen

13420 Parker Commons Blvd., Suite 104 Fort Myers, FL 33912 · (239) 433-5500 · Fax (239) 481-0634 · www.foster-foster.com