

TAYLOR COASTAL WATER & SEWER DISTRICT
18820 BEACH ROAD
PERRY, FLORIDA 32348
Phone/Fax: (850) 578-3043 www.tcwsd.org

SPECIAL CALLED MEETING AGENDA

Tuesday, September 26, 2023

6:00 p.m.

TO PROTECT THE PUBLIC AND THE DISTRICT BOARD, A CONFERENCE LINE HAS BEEN SET UP TO ACCOMMODATE COMMUNITY ACCESS TO THE MEETING.

CONFERENCE LINE: 1-917-900-1022 CONFERENCE ID: 18820

THIS IS NOT A TOLL-FREE NUMBER AND YOU MAY BE SUBJECT TO LONG-DISTANCE CHARGES, ACCORDING TO YOUR LONG-DISTANCE PLAN

When the Chairperson opens the meeting for public comment, please follow these instructions:

If you wish to speak please dial *5. The moderator will unmute your line when it is your turn to speak and notify you by announcing the last 4 digits of your telephone number. Please announce your name and address. You will be allowed to speak for 3 minutes.

1. Meeting called to order and a quorum established
2. Prayer and the Pledge of Allegiance to the Flag
3. Welcome guests and open the floor for comments for non-agenda items
4. Discussion and Approval of Personnel Salaries
5. Discussion and Approval of the 2023-2024 Fiscal Year Budget
6. Discussion and Approval of Employment Contract
7. Closing Remarks Commissioners/Staff
8. Motion to Adjourn

TAYLOR COASTAL WATER & SEWER DISTRICT

Budget Comparison

October 2023 through September 2024

				AS PRESENTED		
				Oct '22 - Sep 23	Oct '23 - Sep 24	DIFFERENCE
Ordinary Income/Expense						
Income						
			CUSTOMER GRINDER PUMP SALES	120,950.04	57,000.00	\$ (63,950.04)
			ADJUSTMENTS, RVS BILLING	0.00	0.00	\$ -
			GRINDER PUMP FEE	96,513.06	102,192.00	\$ 5,678.94
			LATE FEES, RVS	3,793.07	3,648.00	\$ (145.07)
			SEWAGE SALES	346,816.58	367,224.00	\$ 20,407.42
			WATER CONNECTION FEE (RVS MEMBERSHIP)	16,194.92	10,476.00	\$ (5,718.92)
			WATER SALES	241,438.18	262,032.00	\$ 20,593.82
			Total Income	825,705.85	802,572.00	\$ (23,133.85)
			Gross Profit	825,705.85	802,572.00	\$ (23,133.85)
Expense						
			UNANTICIPATED EXPENSES	0.00	0.00	\$ -
			WATER IMPROVEMENTS PROJECT	87,128.97	19,326.19	\$ (67,802.78)
			UNANTICIPATED EXPENSES	0.00	0.00	\$ -
			DISTRICT OFFICE			
			TRAVEL/MILEAGE - DO	500.04	168.00	\$ (332.04)
			EDUCATION/CONFERENCE - DO	48.00	48.00	\$ -
			WC INS - DO	600.00	780.00	\$ 180.00
			MOWING - DO	900.00	1,200.00	\$ 300.00
			SALES TAX - DO	0.00	60.00	\$ 60.00
			PROPERTY INS - DO	900.00	3,000.00	\$ 2,100.00
			GENERAL LIABILITY INS - DO	2,100.00	3,600.00	\$ 1,500.00
			BONDS - DO	660.00	900.00	\$ 240.00
			INLAND MARINE INS - DO	96.00	156.00	\$ 60.00
			FINANCE CHG/LATE FEE - DO	120.00	1,000.00	\$ 880.00
			TELEPHONE/LANDLINE - DO	1,050.00	1,080.00	\$ 30.00
			LEGAL/PROFESSIONAL FEES - DO	24,000.00	18,000.00	\$ (6,000.00)
			BANK CHG/SERVICE CHARGES - DO	1,800.00	1,800.00	\$ -
			FREIGHT - DO	144.00	120.00	\$ (24.00)
			SAFETY EQUIPMENT - DO	150.00	150.00	\$ -
			POSTAGE	1,700.04	1,560.00	\$ (140.04)
			DUES & SUBSCRIPTIONS	699.96	240.00	\$ (459.96)

TAYLOR COASTAL WATER & SEWER DISTRICT

Budget Comparison

October 2023 through September 2024

			AS PRESENTED	
		Oct '22 - Sep 23	Oct '23 - Sep 24	DIFFERENCE
	ADVERTISING	4,273.44	4,320.00	\$ 46.56
	ACCOUNTING	9,600.00	11,100.00	\$ 1,500.00
	COMPUTER/SERVICE,SOFTWARE	6,999.96	7,020.00	\$ 20.04
	ELECTRIC - DIST OFFICE	1,980.00	2,040.00	\$ 60.00
	OFFICE SUPPLIES	4,500.00	5,520.00	\$ 1,020.00
	LANDSCAPING & DESIGN	480.00	480.00	\$ -
	REPAIR/MAINTENANCE - DO	1,400.04	1,200.00	\$ (200.04)
	PROPERTY IMPROVEMENTS - DO	600.00	480.00	\$ (120.00)
	Total DISTRICT OFFICE	65,301.48	66,022.00	\$ 720.52
	COBANK (CONSOLIDATION OF THREE USDA-RD LOANS)			
	CO BANK - PRINCIPAL	38,464.86	40,070.61	\$ 1,605.75
	CO BANK - INTEREST	51,440.11	49,838.55	\$ (1,601.56)
	Total COBANK (CONSOLIDATION OF THREE USDA-RD LOANS)	89,904.97	89,909.16	\$ 4.19
	CUSTOMER REPAIRS	0.00	0.00	
	PERSONNEL EXPENSE			
	SALARY & WAGES - FA ADD	0.00	4,200.00	\$ 4,200.00
	SALARY & WAGES - WATER TRAINEE	25,200.00	25,200.00	\$ -
	SALARY & WAGES - DIST MGR	61,350.00	75,600.00	\$ 14,250.00
	SALARY & WAGES - ADMIN	35,100.00	37,305.00	\$ 2,205.00
	SALARY & WAGES - WW TRAINEE	26,280.00	25,200.00	\$ (1,080.00)
	SALARY & WAGES - WW OPERATOR	23,360.40	24,528.42	\$ 1,168.02
	SALARY & WAGES - WATER OPERATOR	52,647.24	55,099.60	\$ 2,452.36
		223,937.64	247,133.02	\$ 23,195.38
	RETIREMENT CONTRIBUTION-FRS (FL Retirement Systems)			
	RETIREMENT - FA ADD	0.00	569.94	\$ 569.94
	RETIREMENT - WATER TRAINEE	3,001.32	3,419.64	\$ 418.32
	RETIREMENT - DIST MGR	7,306.78	10,258.92	\$ 2,952.14
	RETIREMENT - WW TRAINEE	3,129.95	3,419.64	\$ 289.69
	RETIREMENT - WW OPERATOR	2,782.22	3,328.51	\$ 546.29
	RETIREMENT - WATER OPERATOR	6,270.29	7,477.02	\$ 1,206.73
	RETIREMENT - ADMIN	4,180.41	5,062.29	\$ 881.88
	Total RETIREMENT CONTRIBUTION-FRS (FL Retirement Systems)	26,670.97	33,535.96	\$ 6,864.99
	TAXES-PAYROLL			

TAYLOR COASTAL WATER & SEWER DISTRICT

Budget Comparison

October 2023 through September 2024

			AS PRESENTED	
		Oct '22 - Sep 23	Oct '23 - Sep 24	DIFFERENCE
	PAYROLL TAXES - FA ADD	0.00	321.30	\$ 321.30
	PAYROLL TAXES - WATER TRAINEE	1,927.80	1,927.80	\$ -
	PAYROLL TAXES - DIST MGR	4,693.27	5,783.40	\$ 1,090.13
	PAYROLL TAXES - ADMIN	2,685.15	2,853.83	\$ 168.68
	PAYROLL TAXES - WW TRAINEE	2,010.42	1,927.80	\$ (82.62)
	PAYROLL TAXES - WW OPERATOR	1,787.07	1,876.42	\$ 89.35
	PAYROLL TAXES - WATER OPERATOR	4,027.51	4,215.12	\$ 187.61
	Total TAXES-PAYROLL	17,131.22	18,905.67	\$ 1,774.45
	Total PERSONNEL EXPENSE	267,739.83	299,574.65	\$ 31,834.82
	WASTEWATER DEPARTMENT			
	TRAINING/LICENSING BONUS WW	0.00	240.00	\$ 240.00
	MOWING WW SPRAYFIELD	0.00	3,600.00	\$ 3,600.00
	BONDS - WW	660.00	504.00	\$ (156.00)
	CUSTOMER REPAIRS - WW	300.00	0.00	\$ (300.00)
	UNIFORMS - WW	1,800.00	1,920.00	\$ 120.00
	LEGAL/PROFESSIONAL FEES - WW	1,980.00	1,980.00	\$ -
	TRAVEL/MILEAGE - WW	60.00	60.00	\$ -
	EDUCATION/CONFERENCE - WW	180.00	720.00	\$ 540.00
	WC INS - WW	600.00	780.00	\$ 180.00
	MOWING - WW	2,400.00	3,000.00	\$ 600.00
	SALES TAX - WW	12.00	36.00	\$ 24.00
	PROPERTY INS - WW	900.00	3,000.00	\$ 2,100.00
	POLLUTION INS - WW	900.00	900.00	\$ -
	GENERAL LIABILITY INS - WW	2,100.00	3,600.00	\$ 1,500.00
	AUTO INS - WW	1,560.00	2,100.00	\$ 540.00
	INLAND MARINE INS - WW	96.00	156.00	\$ 60.00
	TRACTOR MAINTENANCE	5,400.00	4,200.00	\$ (1,200.00)
	TELEPHONE/LANDLINE - WW	1,050.00	960.00	\$ (90.00)
	CELL PHONE - WW	780.00	600.00	\$ (180.00)
	LICENSES & PERMITS - WW	1,800.00	1,200.00	\$ (600.00)
	FUEL - WW	4,000.08	4,600.00	\$ 599.92
	FREIGHT - WW	360.00	1,020.00	\$ 660.00
	SAFETY EQUIPMENT - WW	300.00	300.00	\$ -

TAYLOR COASTAL WATER & SEWER DISTRICT

Budget Comparison

October 2023 through September 2024

						AS PRESENTED		
						Oct '22 - Sep 23	Oct '23 - Sep 24	DIFFERENCE
					ENGINEERING SERVICES - WW	4,200.00	1,200.00	\$ (3,000.00)
					ELECTRIC - WASTEWATER	17,000.04	24,000.00	\$ 6,999.96
					VEHICLE MAINTENANCE - WW	3,900.00	3,900.00	\$ -
					PROPERTY IMPROVEMENTS - WW	2,400.00	7,200.00	\$ 4,800.00
					NEW PUMP PURCHASE DISTRICT	36,000.00	24,000.00	\$ (12,000.00)
					GP INSTALLATION EXPENSES	6,000.00	4,800.00	\$ (1,200.00)
					GRINDER PUMP REPAIR ACCOUNT	2,400.00	3,600.00	\$ 1,200.00
					EQUIPMENT PURCHASES	6,000.00	4,800.00	\$ (1,200.00)
					CHEMICALS, SEWER	3,000.00	4,200.00	\$ 1,200.00
					GROUNDWATER MONITORING, WWTP	5,499.96	5,700.00	\$ 200.04
					LAB TESTING/SUPPLIES, SEWER	3,500.04	2,400.00	\$ (1,100.04)
					REPAIR/MAINTENANCE, SEWER	50,000.04	20,400.00	\$ (29,600.04)
					REPLACEMENT PARTS, SEWER	14,000.04	24,000.00	\$ 9,999.96
					SLUDGE HAULING	3,480.00	6,600.00	\$ 3,120.00
					SUPPLIES/SMALL TOOLS, SEWER	2,200.08	2,400.00	\$ 199.92
					SYSTEM/PLANT UPGRADES, SEWER	30,000.00	55,008.00	\$ 25,008.00
					Total WASTEWATER DEPARTMENT	216,818.28	229,684.00	\$ 12,865.72
					WATER DEPARTMENT			
					TRAINING/LICENSING BONUS WTR	0.00	240.00	\$ 240.00
					BONDS - WATER	660.00	504.00	\$ (156.00)
					CUSTOMER REPAIRS - WATER	300.00	300.00	\$ -
					UNIFORMS - WATER	1,800.00	1,920.00	\$ 120.00
					LEGAL/PROFESSIONAL FEES - WATER	1,980.00	1,980.00	\$ -
					TRAVEL/MILEAGE - WATER	60.00	60.00	\$ -
					EDUCATION/CONFERENCE - WATER	450.00	840.00	\$ 390.00
					WC INS - WATER	600.00	780.00	\$ 180.00
					MOWING - WATER	1,200.00	3,000.00	\$ 1,800.00
					SALES TAX - WATER	12.00	36.00	\$ 24.00
					PROPERTY INS - WATER	900.00	3,000.00	\$ 2,100.00
					GENERAL LIABILITY INS - WATER	1,920.00	3,600.00	\$ 1,680.00
					AUTO INS - WATER	1,560.00	2,100.00	\$ 540.00
					INLAND MARINE INS - WATER	96.00	156.00	\$ 60.00
					TELEPHONE/LANDLINE - WATER	1,050.00	960.00	\$ (90.00)

TAYLOR COASTAL WATER & SEWER DISTRICT

Budget Comparison

October 2023 through September 2024

						AS PRESENTED	
					Oct '22 - Sep 23	Oct '23 - Sep 24	DIFFERENCE
				CELL PHONE - WATER	780.00	600.00	\$ (180.00)
				LICENSES & PERMITS - WATER	1,500.00	1,200.00	\$ (300.00)
				FUEL - WATER	2,500.08	3,100.00	\$ 599.92
				FREIGHT - WATER	300.00	480.00	\$ 180.00
				SAFETY EQUIPMENT - WATER	300.00	300.00	\$ -
				ENGINEERING SERVICES - WATER	600.00	4,200.00	\$ 3,600.00
				ELECTRIC - WATER	4,800.00	6,600.00	\$ 1,800.00
				VEHICLE MAINTENANCE - WATER	900.00	960.00	\$ 60.00
				PROPERTY IMPROVEMENTS - WATER	504.00	1,200.00	\$ 696.00
				CHEMICALS, WATER	3,300.00	3,360.00	\$ 60.00
				LAB TESTING/SUPPLIES, WATER	2,400.00	2,400.00	\$ -
				REPAIR/MAINTENANCE, WATER	10,800.00	11,400.00	\$ 600.00
				REPLACEMENT PARTS, WATER	13,000.08	12,900.00	\$ (100.08)
				SUPPLIES/SMALL TOOLS, WATER	2,040.00	2,280.00	\$ 240.00
				SYSTEM/PLANT UPGRADES, WATER	40,000.08	21,600.00	\$ (18,400.08)
				TANK MAINTENANCE, WATER	2,500.08	6,000.00	\$ 3,499.92
				Total WATER DEPARTMENT	98,812.32	98,056.00	\$ (756.32)
				Total Expense	825,705.85	802,572.00	\$ (23,133.85)
				Net Ordinary Income	0.00	0.00	
				Other Income/Expense			
				Other Income			
				STATE REVOLVING FUND PROGRAM	0.00	0.00	\$ -
				State of Florida Public Assist (Reimbursement of Hurricane Hermine Exp)	0.00	0.00	\$ -
				CAPITAL GRANT_USDA-RD GRANT REV	0.00	0.00	\$ -
				INTEREST INCOME	0.00	0.00	\$ -
				LABOR/PARTS, CUST REPAIR	0.00	0.00	\$ -
				MISCELLANEOUS INCOME	0.00	0.00	\$ -
				Total Other Income	0.00	0.00	\$ -
				Net Other Income	0.00	0.00	\$ -
				Net Income	0.00	0.00	\$ -

TAYLOR COASTAL WATER & SEWER DISTRICT

Budget Comparison

October 2023 through September 2024

					5%/7% INCREASE		
					Oct '22 - Sep 23	Oct '23 - Sep 24	DIFFERENCE
Ordinary Income/Expense							
Income							
				CUSTOMER GRINDER PUMP SALES	120,950.04	57,000.00	\$ (63,950.04)
				ADJUSTMENTS, RVS BILLING	0.00	0.00	\$ -
				GRINDER PUMP FEE	96,513.06	102,192.00	\$ 5,678.94
				LATE FEES, RVS	3,793.07	3,648.00	\$ (145.07)
				SEWAGE SALES	346,816.58	367,224.00	\$ 20,407.42
				WATER CONNECTION FEE (RVS MEMBERSHIP)	16,194.92	10,476.00	\$ (5,718.92)
				WATER SALES	241,438.18	262,032.00	\$ 20,593.82
				Total Income	825,705.85	802,572.00	\$ (23,133.85)
				Gross Profit	825,705.85	802,572.00	\$ (23,133.85)
Expense							
				UNANTICIPATED EXPENSES	0.00	13,773.63	\$ 13,773.63
				WATER IMPROVEMENTS PROJECT	87,128.97	19,326.19	\$ (67,802.78)
				UNANTICIPATED EXPENSES			
				DISTRICT OFFICE			
				TRAVEL/MILEAGE - DO	500.04	168.00	\$ (332.04)
				EDUCATION/CONFERENCE - DO	48.00	48.00	\$ -
				WC INS - DO	600.00	780.00	\$ 180.00
				MOWING - DO	900.00	1,200.00	\$ 300.00
				SALES TAX - DO	0.00	60.00	\$ 60.00
				PROPERTY INS - DO	900.00	3,000.00	\$ 2,100.00
				GENERAL LIABILITY INS - DO	2,100.00	3,600.00	\$ 1,500.00
				BONDS - DO	660.00	900.00	\$ 240.00
				INLAND MARINE INS - DO	96.00	156.00	\$ 60.00
				FINANCE CHG/LATE FEE - DO	120.00	1,000.00	\$ 880.00
				TELEPHONE/LANDLINE - DO	1,050.00	1,080.00	\$ 30.00
				LEGAL/PROFESSIONAL FEES - DO	24,000.00	18,000.00	\$ (6,000.00)
				BANK CHG/SERVICE CHARGES - DO	1,800.00	1,800.00	\$ -
				FREIGHT - DO	144.00	120.00	\$ (24.00)
				SAFETY EQUIPMENT - DO	150.00	150.00	\$ -
				POSTAGE	1,700.04	1,560.00	\$ (140.04)
				DUES & SUBSCRIPTIONS	699.96	240.00	\$ (459.96)

TAYLOR COASTAL WATER & SEWER DISTRICT

Budget Comparison

October 2023 through September 2024

			5%/7% INCREASE	
		Oct '22 - Sep 23	Oct '23 - Sep 24	DIFFERENCE
	PAYROLL TAXES - FA ADD	0.00	321.30	\$ 321.30
	PAYROLL TAXES - WATER TRAINEE	1,927.80	1,927.80	\$ -
	PAYROLL TAXES - DIST MGR	4,693.27	4,914.16	\$ 220.89
	PAYROLL TAXES - ADMIN	2,685.15	2,853.83	\$ 168.68
	PAYROLL TAXES - WW TRAINEE	2,010.42	1,927.80	\$ (82.62)
	PAYROLL TAXES - WW OPERATOR	1,787.07	1,876.42	\$ 89.35
	PAYROLL TAXES - WATER OPERATOR	4,027.51	4,215.12	\$ 187.61
	Total TAXES-PAYROLL	17,131.22	18,036.43	\$ 905.21
	Total PERSONNEL EXPENSE	267,739.83	285,801.02	\$ 18,061.19
	WASTEWATER DEPARTMENT			
	TRAINING/LICENSING BONUS WW	0.00	240.00	\$ 240.00
	MOWING WW SPRAYFIELD	0.00	3,600.00	\$ 3,600.00
	BONDS - WW	660.00	504.00	\$ (156.00)
	CUSTOMER REPAIRS - WW	300.00	0.00	\$ (300.00)
	UNIFORMS - WW	1,800.00	1,920.00	\$ 120.00
	LEGAL/PROFESSIONAL FEES - WW	1,980.00	1,980.00	\$ -
	TRAVEL/MILEAGE - WW	60.00	60.00	\$ -
	EDUCATION/CONFERENCE - WW	180.00	720.00	\$ 540.00
	WC INS - WW	600.00	780.00	\$ 180.00
	MOWING - WW	2,400.00	3,000.00	\$ 600.00
	SALES TAX - WW	12.00	36.00	\$ 24.00
	PROPERTY INS - WW	900.00	3,000.00	\$ 2,100.00
	POLLUTION INS - WW	900.00	900.00	\$ -
	GENERAL LIABILITY INS - WW	2,100.00	3,600.00	\$ 1,500.00
	AUTO INS - WW	1,560.00	2,100.00	\$ 540.00
	INLAND MARINE INS - WW	96.00	156.00	\$ 60.00
	TRACTOR MAINTENANCE	5,400.00	4,200.00	\$ (1,200.00)
	TELEPHONE/LANDLINE - WW	1,050.00	960.00	\$ (90.00)
	CELL PHONE - WW	780.00	600.00	\$ (180.00)
	LICENSES & PERMITS - WW	1,800.00	1,200.00	\$ (600.00)
	FUEL - WW	4,000.08	4,600.00	\$ 599.92
	FREIGHT - WW	360.00	1,020.00	\$ 660.00
	SAFETY EQUIPMENT - WW	300.00	300.00	\$ -

TAYLOR COASTAL WATER & SEWER DISTRICT

Budget Comparison

October 2023 through September 2024

					5%/7% INCREASE		
					Oct '22 - Sep 23	Oct '23 - Sep 24	DIFFERENCE
				CELL PHONE - WATER	780.00	600.00	\$ (180.00)
				LICENSES & PERMITS - WATER	1,500.00	1,200.00	\$ (300.00)
				FUEL - WATER	2,500.08	3,100.00	\$ 599.92
				FREIGHT - WATER	300.00	480.00	\$ 180.00
				SAFETY EQUIPMENT - WATER	300.00	300.00	\$ -
				ENGINEERING SERVICES - WATER	600.00	4,200.00	\$ 3,600.00
				ELECTRIC - WATER	4,800.00	6,600.00	\$ 1,800.00
				VEHICLE MAINTENANCE - WATER	900.00	960.00	\$ 60.00
				PROPERTY IMPROVEMENTS - WATER	504.00	1,200.00	\$ 696.00
				CHEMICALS, WATER	3,300.00	3,360.00	\$ 60.00
				LAB TESTING/SUPPLIES, WATER	2,400.00	2,400.00	\$ -
				REPAIR/MAINTENANCE, WATER	10,800.00	11,400.00	\$ 600.00
				REPLACEMENT PARTS, WATER	13,000.08	12,900.00	\$ (100.08)
				SUPPLIES/SMALL TOOLS, WATER	2,040.00	2,280.00	\$ 240.00
				SYSTEM/PLANT UPGRADES, WATER	40,000.08	21,600.00	\$ (18,400.08)
				TANK MAINTENANCE, WATER	2,500.08	6,000.00	\$ 3,499.92
				Total WATER DEPARTMENT	98,812.32	98,056.00	\$ (756.32)
				Total Expense	825,705.85	802,572.00	\$ (23,133.85)
				Net Ordinary Income	0.00	0.00	
				Other Income/Expense			
				Other Income			
				STATE REVOLVING FUND PROGRAM	0.00	0.00	\$ -
				State of Florida Public Assist (Reimbursement of Hurricane Hermine Exp)	0.00	0.00	\$ -
				CAPITAL GRANT_USDA-RD GRANT REV	0.00	0.00	\$ -
				INTEREST INCOME	0.00	0.00	\$ -
				LABOR/PARTS, CUST REPAIR	0.00	0.00	\$ -
				MISCELLANEOUS INCOME	0.00	0.00	\$ -
				Total Other Income	0.00	0.00	\$ -
				Net Other Income	0.00	0.00	\$ -
				Net Income	0.00	0.00	\$ -

TAYLOR COASTAL WATER & SEWER DISTRICT
Budget Comparison
 October 2023 through September 2024

						5% INCREASE	
					Oct '22 - Sep 23	Oct '23 - Sep 24	DIFFERENCE
Ordinary Income/Expense							
Income							
				CUSTOMER GRINDER PUMP SALES	120,950.04	57,000.00	\$ (63,950.04)
				ADJUSTMENTS, RVS BILLING	0.00	0.00	\$ -
				GRINDER PUMP FEE	96,513.06	102,192.00	\$ 5,678.94
				LATE FEES, RVS	3,793.07	3,648.00	\$ (145.07)
				SEWAGE SALES	346,816.58	367,224.00	\$ 20,407.42
				WATER CONNECTION FEE (RVS MEMBERSHIP)	16,194.92	10,476.00	\$ (5,718.92)
				WATER SALES	241,438.18	262,032.00	\$ 20,593.82
				Total Income	825,705.85	802,572.00	\$ (23,133.85)
Gross Profit					825,705.85	802,572.00	\$ (23,133.85)
Expense							
				UNANTICIPATED EXPENSES	0.00	14,537.31	\$ 14,537.31
				WATER IMPROVEMENTS PROJECT	87,128.97	19,326.19	\$ (67,802.78)
				UNANTICIPATED EXPENSES			
				DISTRICT OFFICE			
				TRAVEL/MILEAGE - DO	500.04	168.00	\$ (332.04)
				EDUCATION/CONFERENCE - DO	48.00	48.00	\$ -
				WC INS - DO	600.00	780.00	\$ 180.00
				MOWING - DO	900.00	1,200.00	\$ 300.00
				SALES TAX - DO	0.00	60.00	\$ 60.00
				PROPERTY INS - DO	900.00	3,000.00	\$ 2,100.00
				GENERAL LIABILITY INS - DO	2,100.00	3,600.00	\$ 1,500.00
				BONDS - DO	660.00	900.00	\$ 240.00
				INLAND MARINE INS - DO	96.00	156.00	\$ 60.00
				FINANCE CHG/LATE FEE - DO	120.00	1,000.00	\$ 880.00
				TELEPHONE/LANDLINE - DO	1,050.00	1,080.00	\$ 30.00
				LEGAL/PROFESSIONAL FEES - DO	24,000.00	18,000.00	\$ (6,000.00)
				BANK CHG/SERVICE CHARGES - DO	1,800.00	1,800.00	\$ -
				FREIGHT - DO	144.00	120.00	\$ (24.00)
				SAFETY EQUIPMENT - DO	150.00	150.00	\$ -
				POSTAGE	1,700.04	1,560.00	\$ (140.04)
				DUES & SUBSCRIPTIONS	699.96	240.00	\$ (459.96)

TAYLOR COASTAL WATER & SEWER DISTRICT

Budget Comparison

October 2023 through September 2024

						5% INCREASE	
					Oct '22 - Sep 23	Oct '23 - Sep 24	DIFFERENCE
				ADVERTISING	4,273.44	4,320.00	\$ 46.56
				ACCOUNTING	9,600.00	11,100.00	\$ 1,500.00
				COMPUTER/SERVICE,SOFTWARE	6,999.96	7,020.00	\$ 20.04
				ELECTRIC - DIST OFFICE	1,980.00	2,040.00	\$ 60.00
				OFFICE SUPPLIES	4,500.00	5,520.00	\$ 1,020.00
				LANDSCAPING & DESIGN	480.00	480.00	\$ -
				REPAIR/MAINTENANCE - DO	1,400.04	1,200.00	\$ (200.04)
				PROPERTY IMPROVEMENTS - DO	600.00	480.00	\$ (120.00)
				Total DISTRICT OFFICE	65,301.48	66,022.00	\$ 720.52
				COBANK (CONSOLIDATION OF THREE USDA-RD LOANS)			
				CO BANK - PRINCIPAL	38,464.86	40,070.61	\$ 1,605.75
				CO BANK - INTEREST	51,440.11	49,838.55	\$ (1,601.56)
				Total COBANK (CONSOLIDATION OF THREE USDA-RD LOANS)	89,904.97	89,909.16	\$ 4.19
				CUSTOMER REPAIRS	0.00	0.00	
				PERSONNEL EXPENSE			
				SALARY & WAGES - FA ADD	0.00	4,200.00	\$ 4,200.00
				SALARY & WAGES - WATER TRAINEE	25,200.00	25,200.00	\$ -
				SALARY & WAGES - DIST MGR	61,350.00	64,237.50	\$ 2,887.50
				SALARY & WAGES - ADMIN	35,100.00	36,675.00	\$ 1,575.00
				SALARY & WAGES - WW TRAINEE	26,280.00	25,200.00	\$ (1,080.00)
				SALARY & WAGES - WW OPERATOR	23,360.40	24,528.42	\$ 1,168.02
				SALARY & WAGES - WATER OPERATOR	52,647.24	55,099.60	\$ 2,452.36
					223,937.64	235,140.52	\$ 11,202.88
				RETIREMENT CONTRIBUTION-FRS (FL Retirement Systems)			
				RETIREMENT - FA ADD	0.00	569.94	\$ 569.94
				RETIREMENT - WATER TRAINEE	3,001.32	3,419.64	\$ 418.32
				RETIREMENT - DIST MGR	7,306.78	8,717.03	\$ 1,410.25
				RETIREMENT - WW TRAINEE	3,129.95	3,419.64	\$ 289.69
				RETIREMENT - WW OPERATOR	2,782.22	3,328.51	\$ 546.29
				RETIREMENT - WATER OPERATOR	6,270.29	7,477.02	\$ 1,206.73
				RETIREMENT - ADMIN	4,180.41	4,976.80	\$ 796.39
				Total RETIREMENT CONTRIBUTION-FRS (FL Retirement Systems)	26,670.97	31,908.58	\$ 5,237.61
				TAXES-PAYROLL			

TAYLOR COASTAL WATER & SEWER DISTRICT

Budget Comparison

October 2023 through September 2024

			5% INCREASE	
		Oct '22 - Sep 23	Oct '23 - Sep 24	DIFFERENCE
	PAYROLL TAXES - FA ADD	0.00	321.30	\$ 321.30
	PAYROLL TAXES - WATER TRAINEE	1,927.80	1,927.80	\$ -
	PAYROLL TAXES - DIST MGR	4,693.27	4,914.16	\$ 220.89
	PAYROLL TAXES - ADMIN	2,685.15	2,805.64	\$ 120.49
	PAYROLL TAXES - WW TRAINEE	2,010.42	1,927.80	\$ (82.62)
	PAYROLL TAXES - WW OPERATOR	1,787.07	1,876.42	\$ 89.35
	PAYROLL TAXES - WATER OPERATOR	4,027.51	4,215.12	\$ 187.61
	Total TAXES-PAYROLL	17,131.22	17,988.24	\$ 857.02
	Total PERSONNEL EXPENSE	267,739.83	285,037.34	\$ 17,297.51
	WASTEWATER DEPARTMENT			
	TRAINING/LICENSING BONUS WW	0.00	240.00	\$ 240.00
	MOWING WW SPRAYFIELD	0.00	3,600.00	\$ 3,600.00
	BONDS - WW	660.00	504.00	\$ (156.00)
	CUSTOMER REPAIRS - WW	300.00	0.00	\$ (300.00)
	UNIFORMS - WW	1,800.00	1,920.00	\$ 120.00
	LEGAL/PROFESSIONAL FEES - WW	1,980.00	1,980.00	\$ -
	TRAVEL/MILEAGE - WW	60.00	60.00	\$ -
	EDUCATION/CONFERENCE - WW	180.00	720.00	\$ 540.00
	WC INS - WW	600.00	780.00	\$ 180.00
	MOWING - WW	2,400.00	3,000.00	\$ 600.00
	SALES TAX - WW	12.00	36.00	\$ 24.00
	PROPERTY INS - WW	900.00	3,000.00	\$ 2,100.00
	POLLUTION INS - WW	900.00	900.00	\$ -
	GENERAL LIABILITY INS - WW	2,100.00	3,600.00	\$ 1,500.00
	AUTO INS - WW	1,560.00	2,100.00	\$ 540.00
	INLAND MARINE INS - WW	96.00	156.00	\$ 60.00
	TRACTOR MAINTENANCE	5,400.00	4,200.00	\$ (1,200.00)
	TELEPHONE/LANDLINE - WW	1,050.00	960.00	\$ (90.00)
	CELL PHONE - WW	780.00	600.00	\$ (180.00)
	LICENSES & PERMITS - WW	1,800.00	1,200.00	\$ (600.00)
	FUEL - WW	4,000.08	4,600.00	\$ 599.92
	FREIGHT - WW	360.00	1,020.00	\$ 660.00
	SAFETY EQUIPMENT - WW	300.00	300.00	\$ -

TAYLOR COASTAL WATER & SEWER DISTRICT

Budget Comparison

October 2023 through September 2024

		Oct '22 - Sep 23	5% INCREASE Oct '23 - Sep 24	DIFFERENCE
	ENGINEERING SERVICES - WW	4,200.00	1,200.00	\$ (3,000.00)
	ELECTRIC - WASTEWATER	17,000.04	24,000.00	\$ 6,999.96
	VEHICLE MAINTENANCE - WW	3,900.00	3,900.00	\$ -
	PROPERTY IMPROVEMENTS - WW	2,400.00	7,200.00	\$ 4,800.00
	NEW PUMP PURCHASE DISTRICT	36,000.00	24,000.00	\$ (12,000.00)
	GP INSTALLATION EXPENSES	6,000.00	4,800.00	\$ (1,200.00)
	GRINDER PUMP REPAIR ACCOUNT	2,400.00	3,600.00	\$ 1,200.00
	EQUIPMENT PURCHASES	6,000.00	4,800.00	\$ (1,200.00)
	CHEMICALS, SEWER	3,000.00	4,200.00	\$ 1,200.00
	GROUNDWATER MONITORING, WWTP	5,499.96	5,700.00	\$ 200.04
	LAB TESTING/SUPPLIES, SEWER	3,500.04	2,400.00	\$ (1,100.04)
	REPAIR/MAINTENANCE, SEWER	50,000.04	20,400.00	\$ (29,600.04)
	REPLACEMENT PARTS, SEWER	14,000.04	24,000.00	\$ 9,999.96
	SLUDGE HAULING	3,480.00	6,600.00	\$ 3,120.00
	SUPPLIES/SMALL TOOLS, SEWER	2,200.08	2,400.00	\$ 199.92
	SYSTEM/PLANT UPGRADES, SEWER	30,000.00	55,008.00	\$ 25,008.00
	Total WASTEWATER DEPARTMENT	216,818.28	229,684.00	\$ 12,865.72
	WATER DEPARTMENT			
	TRAINING/LICENSING BONUS WTR	0.00	240.00	\$ 240.00
	BONDS - WATER	660.00	504.00	\$ (156.00)
	CUSTOMER REPAIRS - WATER	300.00	300.00	\$ -
	UNIFORMS - WATER	1,800.00	1,920.00	\$ 120.00
	LEGAL/PROFESSIONAL FEES - WATER	1,980.00	1,980.00	\$ -
	TRAVEL/MILEAGE - WATER	60.00	60.00	\$ -
	EDUCATION/CONFERENCE - WATER	450.00	840.00	\$ 390.00
	WC INS - WATER	600.00	780.00	\$ 180.00
	MOWING - WATER	1,200.00	3,000.00	\$ 1,800.00
	SALES TAX - WATER	12.00	36.00	\$ 24.00
	PROPERTY INS - WATER	900.00	3,000.00	\$ 2,100.00
	GENERAL LIABILITY INS - WATER	1,920.00	3,600.00	\$ 1,680.00
	AUTO INS - WATER	1,560.00	2,100.00	\$ 540.00
	INLAND MARINE INS - WATER	96.00	156.00	\$ 60.00
	TELEPHONE/LANDLINE - WATER	1,050.00	960.00	\$ (90.00)

TAYLOR COASTAL WATER & SEWER DISTRICT

Budget Comparison

October 2023 through September 2024

						5% INCREASE	
					Oct '22 - Sep 23	Oct '23 - Sep 24	DIFFERENCE
				CELL PHONE - WATER	780.00	600.00	\$ (180.00)
				LICENSES & PERMITS - WATER	1,500.00	1,200.00	\$ (300.00)
				FUEL - WATER	2,500.08	3,100.00	\$ 599.92
				FREIGHT - WATER	300.00	480.00	\$ 180.00
				SAFETY EQUIPMENT - WATER	300.00	300.00	\$ -
				ENGINEERING SERVICES - WATER	600.00	4,200.00	\$ 3,600.00
				ELECTRIC - WATER	4,800.00	6,600.00	\$ 1,800.00
				VEHICLE MAINTENANCE - WATER	900.00	960.00	\$ 60.00
				PROPERTY IMPROVEMENTS - WATER	504.00	1,200.00	\$ 696.00
				CHEMICALS, WATER	3,300.00	3,360.00	\$ 60.00
				LAB TESTING/SUPPLIES, WATER	2,400.00	2,400.00	\$ -
				REPAIR/MAINTENANCE, WATER	10,800.00	11,400.00	\$ 600.00
				REPLACEMENT PARTS, WATER	13,000.08	12,900.00	\$ (100.08)
				SUPPLIES/SMALL TOOLS, WATER	2,040.00	2,280.00	\$ 240.00
				SYSTEM/PLANT UPGRADES, WATER	40,000.08	21,600.00	\$ (18,400.08)
				TANK MAINTENANCE, WATER	2,500.08	6,000.00	\$ 3,499.92
				Total WATER DEPARTMENT	98,812.32	98,056.00	\$ (756.32)
				Total Expense	825,705.85	802,572.00	\$ (23,133.85)
				Net Ordinary Income	0.00	0.00	
				Other Income/Expense			
				Other Income			
				STATE REVOLVING FUND PROGRAM	0.00	0.00	\$ -
				State of Florida Public Assist (Reimbursement of Hurricane Hermine Exp	0.00	0.00	\$ -
				CAPITAL GRANT_USDA-RD GRANT REV	0.00	0.00	\$ -
				INTEREST INCOME	0.00	0.00	\$ -
				LABOR/PARTS, CUST REPAIR	0.00	0.00	\$ -
				MISCELLANEOUS INCOME	0.00	0.00	\$ -
				Total Other Income	0.00	0.00	\$ -
				Net Other Income	0.00	0.00	\$ -
				Net Income	0.00	0.00	\$ -

TAYLOR COASTAL WATER SEWER DISTRICT
SALARY INCREASE WORKSHEET
AS PRESENTED

INFO	FA WW MONTHLY 2023-24	FA WW ANNUAL 2023-24	RON WW MONTHLY 2023-24	RON WW ANNUAL 2023-24	TOTAL WW 2023-24
SALARY	\$ 1,800.00	\$ 21,600.00	\$ 2,044.04	\$ 24,528.42	\$ 46,128.42
INSURANCE STIPEND	\$ 300.00	\$ 3,600.00			\$ 3,600.00
PAY	\$ 2,100.00	\$ 25,200.00	\$ 2,044.04	\$ 24,528.42	\$ 49,728.42
RETIREMENT	\$ 63.00	\$ 756.00	\$ 61.32	\$ 735.85	\$ 1,491.85
ADJ GROSS PAY	\$ 2,037.00	\$ 24,444.00	\$ 1,982.71	\$ 23,792.57	\$ 48,236.57
FED W/H	\$ 110.00	\$ 1,320.00	\$ 169.00	\$ 2,028.00	\$ 3,348.00
MEDICARE	\$ 30.45	\$ 365.40	\$ 29.64	\$ 355.66	\$ 721.06
SS EMPLOYEE	\$ 130.20	\$ 1,562.40	\$ 126.73	\$ 1,520.76	\$ 3,083.16
TOTAL DEDUCTIONS	\$ 270.65	\$ 3,247.80	\$ 325.37	\$ 3,904.42	\$ 7,152.22
NET PAY	\$ 1,766.35	\$ 21,196.20	\$ 1,657.35	\$ 19,888.14	\$ 41,084.34
MEDICARE COMPANY	\$ 30.45	\$ 365.40	\$ 29.64	\$ 355.66	\$ 721.06
SOCIAL SECURITY COMPANY	\$ 130.20	\$ 1,562.40	\$ 126.73	\$ 1,520.76	\$ 3,083.16
FL RETIREMENT	\$ 284.97	\$ 3,419.64	\$ 277.38	\$ 3,328.51	\$ 6,748.15
TOTAL COMPANY	\$ 445.62	\$ 5,347.44	\$ 433.74	\$ 5,204.93	\$ 10,552.37

TAYLOR COASTAL WATER SEWER DISTRICT
SALARY INCREASE WORKSHEET
AS PRESENTED

INFO	FA WATER MONTHLY 2023-24	FA WATER ANNUAL 2023-24	RON WATER MONTHLY 2023-24	RON WATER ANNUAL 2023-24	FA WATER MONTHLY 2023-24	FA WATER 2-MONTHS 2023-24	TOTAL WATER 2023-24
SALARY	\$ 1,800.00	\$ 21,600.00	\$ 4,291.63	\$ 51,499.60	\$ 1,800.00	\$ 3,600.00	\$ 76,699.60
INSURANCE STIPEND	\$ 300.00	\$ 3,600.00	\$ 300.00	\$ 3,600.00	\$ 300.00	\$ 600.00	\$ 7,800.00
PAY	\$ 2,100.00	\$ 25,200.00	\$ 4,591.63	\$ 55,099.60	\$ 2,100.00	\$ 4,200.00	\$ 84,499.60
RETIREMENT	\$ 63.00	\$ 756.00	\$ 137.75	\$ 1,652.99	\$ 63.00	\$ 126.00	\$ 2,534.99
ADJ GROSS PAY	\$ 2,037.00	\$ 24,444.00	\$ 4,453.88	\$ 53,446.61	\$ 2,037.00	\$ 4,074.00	\$ 81,964.61
FED W/H	\$ 99.00	\$ 1,188.00	\$ 496.00	\$ 5,952.00	\$ 178.00	\$ 356.00	\$ 7,496.00
MEDICARE	\$ 30.45	\$ 365.40	\$ 66.58	\$ 798.94	\$ 30.45	\$ 60.90	\$ 1,225.24
SS EMPLOYEE	\$ 130.20	\$ 1,562.40	\$ 284.68	\$ 3,416.18	\$ 130.20	\$ 260.40	\$ 5,238.98
TOTAL DEDUCTIONS	\$ 259.65	\$ 3,115.80	\$ 847.26	\$ 10,167.12	\$ 338.65	\$ 677.30	\$ 13,960.22
NET PAY	\$ 1,777.35	\$ 21,328.20	\$ 3,606.62	\$ 43,279.49	\$ 1,698.35	\$ 3,396.70	\$ 68,004.39
MEDICARE COMPANY	\$ 30.45	\$ 365.40	\$ 66.58	\$ 798.94	\$ 30.45	\$ 60.90	\$ 1,225.24
SOCIAL SECURITY COMPANY	\$ 130.20	\$ 1,562.40	\$ 284.68	\$ 3,416.18	\$ 130.20	\$ 260.40	\$ 5,238.98
FL RETIREMENT	\$ 284.97	\$ 3,419.64	\$ 623.08	\$ 7,477.02	\$ 284.97	\$ 569.94	\$ 11,466.60
TOTAL COMPANY	\$ 445.62	\$ 5,347.44	\$ 974.34	\$ 11,692.14	\$ 445.62	\$ 891.24	\$ 17,930.82

TAYLOR COASTAL WATER SEWER DISTRICT
SALARY INCREASE WORKSHEET
AS PRESENTED

INFO	LYNETTE OFFICE MONTHLY 2023-24	LYNETTE OFFICE ANNUAL 2023-24	KRISTI OFFICE MONTHLY 2023-24	KRISTI OFFICE ANNUAL 2023-24	TOTAL OFFICE 2023-24	CURRENT ANNUAL 2022-23	PROPOSED ANNUAL 2023-24	DIFFERENCE
SALARY	\$ 6,000.00	\$ 72,000.00	\$ 2,808.75	\$ 33,705.00	\$ 105,705.00	\$ 205,937.64	\$ 228,533.02	\$ 22,595.38
INSURANCE STIPEND	\$ 300.00	\$ 3,600.00	\$ 300.00	\$ 3,600.00	\$ 7,200.00	\$ 18,000.00	\$ 18,600.00	\$ 600.00
PAY	\$ 6,300.00	\$ 75,600.00	\$ 3,108.75	\$ 37,305.00	\$ 112,905.00	\$ 223,937.64	\$ 247,133.02	\$ 23,195.38
RETIREMENT	\$ 189.00	\$ 2,268.00	\$ 93.26	\$ 1,119.15	\$ 3,387.15	\$ 6,718.13	\$ 7,413.99	\$ 695.86
ADJ GROSS PAY	\$ 6,111.00	\$ 73,332.00	\$ 3,015.49	\$ 36,185.85	\$ 109,517.85	\$ 217,219.51	\$ 239,719.03	\$ 22,499.52
FED W/H	\$ 440.00	\$ 5,280.00	\$ 284.00	\$ 3,408.00	\$ 8,688.00			
MEDICARE	\$ 91.35	\$ 1,096.20	\$ 45.08	\$ 540.92	\$ 1,637.12			
SS EMPLOYEE	\$ 390.60	\$ 4,687.20	\$ 192.74	\$ 2,312.91	\$ 7,000.11			
TOTAL DEDUCTIONS	\$ 921.95	\$ 11,063.40	\$ 521.82	\$ 6,261.83	\$ 17,325.23			
NET PAY	\$ 5,189.05	\$ 62,268.60	\$ 2,493.67	\$ 29,924.02	\$ 92,192.62			
MEDICARE COMPANY	\$ 91.35	\$ 1,096.20	\$ 45.08	\$ 540.92	\$ 1,637.12	\$ 3,247.10	\$ 3,583.43	\$ 336.33
SOCIAL SECURITY COMPANY	\$ 390.60	\$ 4,687.20	\$ 192.74	\$ 2,312.91	\$ 7,000.11	\$ 13,884.13	\$ 15,322.25	\$ 1,438.11
FL RETIREMENT	\$ 854.91	\$ 10,258.92	\$ 421.86	\$ 5,062.29	\$ 15,321.21	\$ 26,670.97	\$ 32,529.87	\$ 5,858.90
TOTAL COMPANY	\$ 1,336.86	\$ 16,042.32	\$ 659.68	\$ 7,916.12	\$ 23,958.44	\$ 43,802.20	\$ 51,435.55	\$ 7,633.35
						\$ 267,739.84	\$ 298,568.57	\$ 30,828.73

TAYLOR COASTAL WATER SEWER DISTRICT
SALARY INCREASE WORKSHEET
AS PRESENTED

INFO	DIFFERENCE W/O NEW POSITION
SALARY	\$ 18,995.38
INSURANCE STIPEND	\$ -
PAY	\$ 18,995.38
RETIREMENT	\$ 569.86
ADJ GROSS PAY	\$ 18,425.52
FED W/H	
MEDICARE	
SS EMPLOYEE	
TOTAL DEDUCTIONS	
NET PAY	
MEDICARE COMPANY	\$ 275.43
SOCIAL SECURITY COMPANY	\$ 1,177.71
FL RETIREMENT	\$ 5,288.96
TOTAL COMPANY	\$ 6,742.11
	\$ 25,167.63

TAYLOR COASTAL WATER SEWER DISTRICT

SALARY INCREASE WORKSHEET **7% INCREASE KH / 5% INCREASE OTHERS**

PLEASE NOTE: THE SALARIES HAVE BEEN INCREASED BY 7% FOR KH AND 5% FOR OTHERS

INFO	FA WW MONTHLY 2023-24	FA WW ANNUAL 2023-24	RON WW MONTHLY 2023-24	RON WW ANNUAL 2023-24	TOTAL WW 2023-24
SALARY	\$ 1,800.00	\$ 21,600.00	\$ 2,044.04	\$ 24,528.42	\$ 46,128.42
INSURANCE STIPEND	\$ 300.00	\$ 3,600.00			\$ 3,600.00
PAY	\$ 2,100.00	\$ 25,200.00	\$ 2,044.04	\$ 24,528.42	\$ 49,728.42
RETIREMENT	\$ 63.00	\$ 756.00	\$ 61.32	\$ 735.85	\$ 1,491.85
ADJ GROSS PAY	\$ 2,037.00	\$ 24,444.00	\$ 1,982.71	\$ 23,792.57	\$ 48,236.57
FED W/H	\$ 110.00	\$ 1,320.00	\$ 169.00	\$ 2,028.00	\$ 3,348.00
MEDICARE	\$ 30.45	\$ 365.40	\$ 29.64	\$ 355.66	\$ 721.06
SS EMPLOYEE	\$ 130.20	\$ 1,562.40	\$ 126.73	\$ 1,520.76	\$ 3,083.16
TOTAL DEDUCTIONS	\$ 270.65	\$ 3,247.80	\$ 325.37	\$ 3,904.42	\$ 7,152.22
NET PAY	\$ 1,766.35	\$ 21,196.20	\$ 1,657.35	\$ 19,888.14	\$ 41,084.34
MEDICARE COMPANY	\$ 30.45	\$ 365.40	\$ 29.64	\$ 355.66	\$ 721.06
SOCIAL SECURITY COMPANY	\$ 130.20	\$ 1,562.40	\$ 126.73	\$ 1,520.76	\$ 3,083.16
FL RETIREMENT	\$ 284.97	\$ 3,419.64	\$ 277.38	\$ 3,328.51	\$ 6,748.15
TOTAL COMPANY	\$ 445.62	\$ 5,347.44	\$ 433.74	\$ 5,204.93	\$ 10,552.37

TAYLOR COASTAL WATER SEWER DISTRICT

SALARY INCREASE WORKSHEET **7% INCREASE KH / 5% INCREASE OTHERS**

PLEASE NOTE: THE SALARIES HAVE BEEN INCREASED BY 7% FOR KH AND 5% FOR OTHERS

INFO	FA WATER MONTHLY 2023-24	FA WATER ANNUAL 2023-24	RON WATER MONTHLY 2023-24	RON WATER ANNUAL 2023-24	FA WATER MONTHLY 2023-24	FA WATER 2-MONTHS 2023-24	TOTAL WATER 2023-24
SALARY	\$ 1,800.00	\$ 21,600.00	\$ 4,291.63	\$ 51,499.60	\$ 1,800.00	\$ 3,600.00	\$ 76,699.60
INSURANCE STIPEND	\$ 300.00	\$ 3,600.00	\$ 300.00	\$ 3,600.00	\$ 300.00	\$ 600.00	\$ 7,800.00
PAY	\$ 2,100.00	\$ 25,200.00	\$ 4,591.63	\$ 55,099.60	\$ 2,100.00	\$ 4,200.00	\$ 84,499.60
RETIREMENT	\$ 63.00	\$ 756.00	\$ 137.75	\$ 1,652.99	\$ 63.00	\$ 126.00	\$ 2,534.99
ADJ GROSS PAY	\$ 2,037.00	\$ 24,444.00	\$ 4,453.88	\$ 53,446.61	\$ 2,037.00	\$ 4,074.00	\$ 81,964.61
FED W/H	\$ 99.00	\$ 1,188.00	\$ 496.00	\$ 5,952.00	\$ 178.00	\$ 356.00	\$ 7,496.00
MEDICARE	\$ 30.45	\$ 365.40	\$ 66.58	\$ 798.94	\$ 30.45	\$ 60.90	\$ 1,225.24
SS EMPLOYEE	\$ 130.20	\$ 1,562.40	\$ 284.68	\$ 3,416.18	\$ 130.20	\$ 260.40	\$ 5,238.98
TOTAL DEDUCTIONS	\$ 259.65	\$ 3,115.80	\$ 847.26	\$ 10,167.12	\$ 338.65	\$ 677.30	\$ 13,960.22
NET PAY	\$ 1,777.35	\$ 21,328.20	\$ 3,606.62	\$ 43,279.49	\$ 1,698.35	\$ 3,396.70	\$ 68,004.39
MEDICARE COMPANY	\$ 30.45	\$ 365.40	\$ 66.58	\$ 798.94	\$ 30.45	\$ 60.90	\$ 1,225.24
SOCIAL SECURITY COMPANY	\$ 130.20	\$ 1,562.40	\$ 284.68	\$ 3,416.18	\$ 130.20	\$ 260.40	\$ 5,238.98
FL RETIREMENT	\$ 284.97	\$ 3,419.64	\$ 623.08	\$ 7,477.02	\$ 284.97	\$ 569.94	\$ 11,466.60
TOTAL COMPANY	\$ 445.62	\$ 5,347.44	\$ 974.34	\$ 11,692.14	\$ 445.62	\$ 891.24	\$ 17,930.82

TAYLOR COASTAL WATER SEWER DISTRICT

SALARY INCREASE WORKSHEET **7% INCREASE KH / 5% INCREASE OTHERS**

PLEASE NOTE: THE SALARIES HAVE BEEN INCREASED BY 7% FOR KH AND 5% FOR OTHERS

INFO	LYNETTE OFFICE MONTHLY 2023-24	LYNETTE OFFICE ANNUAL 2023-24	KRISTI OFFICE MONTHLY 2023-24	KRISTI OFFICE ANNUAL 2023-24	TOTAL OFFICE 2023-24	CURRENT ANNUAL 2022-23	PROPOSED ANNUAL 2023-24	DIFFERENCE
SALARY	\$ 5,053.12	\$ 60,637.50	\$ 2,808.75	\$ 33,705.00	\$ 94,342.50	\$ 205,937.64	\$ 217,170.52	\$ 11,232.88
INSURANCE STIPEND	\$ 300.00	\$ 3,600.00	\$ 300.00	\$ 3,600.00	\$ 7,200.00	\$ 18,000.00	\$ 18,600.00	\$ 600.00
PAY	\$ 5,353.12	\$ 64,237.50	\$ 3,108.75	\$ 37,305.00	\$ 101,542.50	\$ 223,937.64	\$ 235,770.52	\$ 11,832.88
RETIREMENT	\$ 160.59	\$ 1,927.12	\$ 93.26	\$ 1,119.15	\$ 3,046.27	\$ 6,718.13	\$ 7,073.12	\$ 354.99
ADJ GROSS PAY	\$ 5,192.53	\$ 62,310.37	\$ 3,015.49	\$ 36,185.85	\$ 98,496.22	\$ 217,219.51	\$ 228,697.40	\$ 11,477.89
FED W/H	\$ 440.00	\$ 5,280.00	\$ 284.00	\$ 3,408.00	\$ 8,688.00			
MEDICARE	\$ 77.62	\$ 931.44	\$ 45.08	\$ 540.92	\$ 1,472.37			
SS EMPLOYEE	\$ 331.89	\$ 3,982.72	\$ 192.74	\$ 2,312.91	\$ 6,295.63			
TOTAL DEDUCTIONS	\$ 849.51	\$ 10,194.17	\$ 521.82	\$ 6,261.83	\$ 16,456.00			
NET PAY	\$ 4,343.02	\$ 52,116.20	\$ 2,493.67	\$ 29,924.02	\$ 82,040.22			
MEDICARE COMPANY	\$ 77.62	\$ 931.44	\$ 45.08	\$ 540.92	\$ 1,472.37	\$ 3,247.10	\$ 3,418.67	\$ 171.58
SOCIAL SECURITY COMPANY	\$ 331.89	\$ 3,982.72	\$ 192.74	\$ 2,312.91	\$ 6,295.63	\$ 13,884.13	\$ 14,617.77	\$ 733.64
FL RETIREMENT	\$ 726.42	\$ 8,717.03	\$ 421.86	\$ 5,062.29	\$ 13,779.32	\$ 26,670.97	\$ 31,034.24	\$ 4,363.26
TOTAL COMPANY	\$ 1,135.93	\$ 13,631.20	\$ 659.68	\$ 7,916.12	\$ 21,547.32	\$ 43,802.20	\$ 49,070.68	\$ 5,268.48
						\$ 267,739.84	\$ 284,841.20	\$ 17,101.36

TAYLOR COASTAL WATER SEWER DISTRICT

SALARY INCREASE WORKSHEET **7% INCREASE KH / 5% INCREASE OTHERS**

PLEASE NOTE: THE SALARIES HAVE BEEN INCREASED BY 7% FOR KH AND 5% FOR OTHERS

INFO	DIFFERENCE W/O NEW POSITION
SALARY	\$ 7,632.88
INSURANCE STIPEND	\$ -
PAY	\$ 7,632.88
RETIREMENT	\$ 228.99
ADJ GROSS PAY	\$ 7,403.89
FED W/H	
MEDICARE	
SS EMPLOYEE	
TOTAL DEDUCTIONS	
NET PAY	
MEDICARE COMPANY	\$ 110.68
SOCIAL SECURITY COMPANY	\$ 473.24
FL RETIREMENT	\$ 3,793.32
TOTAL COMPANY	\$ 4,377.24
	\$ 11,781.13

TAYLOR COASTAL WATER SEWER DISTRICT
SALARY INCREASE WORKSHEET **5% INCREASE**

PLEASE NOTE: THE SALARIES HAVE BEEN INCREASED BY 5%

INFO	FA WW MONTHLY 2023-24	FA WW ANNUAL 2023-24	RON WW MONTHLY 2023-24	RON WW ANNUAL 2023-24	TOTAL WW 2023-24
SALARY	\$ 1,800.00	\$ 21,600.00	\$ 2,044.04	\$ 24,528.42	\$ 46,128.42
INSURANCE STIPEND	\$ 300.00	\$ 3,600.00			\$ 3,600.00
PAY	\$ 2,100.00	\$ 25,200.00	\$ 2,044.04	\$ 24,528.42	\$ 49,728.42
RETIREMENT	\$ 63.00	\$ 756.00	\$ 61.32	\$ 735.85	\$ 1,491.85
ADJ GROSS PAY	\$ 2,037.00	\$ 24,444.00	\$ 1,982.71	\$ 23,792.57	\$ 48,236.57
FED W/H	\$ 110.00	\$ 1,320.00	\$ 169.00	\$ 2,028.00	\$ 3,348.00
MEDICARE	\$ 30.45	\$ 365.40	\$ 29.64	\$ 355.66	\$ 721.06
SS EMPLOYEE	\$ 130.20	\$ 1,562.40	\$ 126.73	\$ 1,520.76	\$ 3,083.16
TOTAL DEDUCTIONS	\$ 270.65	\$ 3,247.80	\$ 325.37	\$ 3,904.42	\$ 7,152.22
NET PAY	\$ 1,766.35	\$ 21,196.20	\$ 1,657.35	\$ 19,888.14	\$ 41,084.34
MEDICARE COMPANY	\$ 30.45	\$ 365.40	\$ 29.64	\$ 355.66	\$ 721.06
SOCIAL SECURITY COMPANY	\$ 130.20	\$ 1,562.40	\$ 126.73	\$ 1,520.76	\$ 3,083.16
FL RETIREMENT	\$ 284.97	\$ 3,419.64	\$ 277.38	\$ 3,328.51	\$ 6,748.15
TOTAL COMPANY	\$ 445.62	\$ 5,347.44	\$ 433.74	\$ 5,204.93	\$ 10,552.37

TAYLOR COASTAL WATER SEWER DISTRICT
SALARY INCREASE WORKSHEET **5% INCREASE**

PLEASE NOTE: THE SALARIES HAVE BEEN INCREASED BY 5%

INFO	FA WATER MONTHLY 2023-24	FA WATER ANNUAL 2023-24	RON WATER MONTHLY 2023-24	RON WATER ANNUAL 2023-24	FA WATER MONTHLY 2023-24	FA WATER 2-MONTHS 2023-24	TOTAL WATER 2023-24
SALARY	\$ 1,800.00	\$ 21,600.00	\$ 4,291.63	\$ 51,499.60	\$ 1,800.00	\$ 3,600.00	\$ 76,699.60
INSURANCE STIPEND	\$ 300.00	\$ 3,600.00	\$ 300.00	\$ 3,600.00	\$ 300.00	\$ 600.00	\$ 7,800.00
PAY	\$ 2,100.00	\$ 25,200.00	\$ 4,591.63	\$ 55,099.60	\$ 2,100.00	\$ 4,200.00	\$ 84,499.60
RETIREMENT	\$ 63.00	\$ 756.00	\$ 137.75	\$ 1,652.99	\$ 63.00	\$ 126.00	\$ 2,534.99
ADJ GROSS PAY	\$ 2,037.00	\$ 24,444.00	\$ 4,453.88	\$ 53,446.61	\$ 2,037.00	\$ 4,074.00	\$ 81,964.61
FED W/H	\$ 99.00	\$ 1,188.00	\$ 496.00	\$ 5,952.00	\$ 178.00	\$ 356.00	\$ 7,496.00
MEDICARE	\$ 30.45	\$ 365.40	\$ 66.58	\$ 798.94	\$ 30.45	\$ 60.90	\$ 1,225.24
SS EMPLOYEE	\$ 130.20	\$ 1,562.40	\$ 284.68	\$ 3,416.18	\$ 130.20	\$ 260.40	\$ 5,238.98
TOTAL DEDUCTIONS	\$ 259.65	\$ 3,115.80	\$ 847.26	\$ 10,167.12	\$ 338.65	\$ 677.30	\$ 13,960.22
NET PAY	\$ 1,777.35	\$ 21,328.20	\$ 3,606.62	\$ 43,279.49	\$ 1,698.35	\$ 3,396.70	\$ 68,004.39
MEDICARE COMPANY	\$ 30.45	\$ 365.40	\$ 66.58	\$ 798.94	\$ 30.45	\$ 60.90	\$ 1,225.24
SOCIAL SECURITY COMPANY	\$ 130.20	\$ 1,562.40	\$ 284.68	\$ 3,416.18	\$ 130.20	\$ 260.40	\$ 5,238.98
FL RETIREMENT	\$ 284.97	\$ 3,419.64	\$ 623.08	\$ 7,477.02	\$ 284.97	\$ 569.94	\$ 11,466.60
TOTAL COMPANY	\$ 445.62	\$ 5,347.44	\$ 974.34	\$ 11,692.14	\$ 445.62	\$ 891.24	\$ 17,930.82

TAYLOR COASTAL WATER SEWER DISTRICT
SALARY INCREASE WORKSHEET **5% INCREASE**
PLEASE NOTE: THE SALARIES HAVE BEEN INCREASED BY 5%

INFO	LYNETTE OFFICE MONTHLY 2023-24	LYNETTE OFFICE ANNUAL 2023-24	KRISTI OFFICE MONTHLY 2023-24	KRISTI OFFICE ANNUAL 2023-24	TOTAL OFFICE 2023-24	CURRENT ANNUAL 2022-23	PROPOSED ANNUAL 2023-24	DIFFERENCE
SALARY	\$ 5,053.12	\$ 60,637.50	\$ 2,756.25	\$ 33,075.00	\$ 93,712.50	\$ 205,937.64	\$ 216,540.52	\$ 10,602.88
INSURANCE STIPEND	\$ 300.00	\$ 3,600.00	\$ 300.00	\$ 3,600.00	\$ 7,200.00	\$ 18,000.00	\$ 18,600.00	\$ 600.00
PAY	\$ 5,353.12	\$ 64,237.50	\$ 3,056.25	\$ 36,675.00	\$ 100,912.50	\$ 223,937.64	\$ 235,140.52	\$ 11,202.88
RETIREMENT	\$ 160.59	\$ 1,927.12	\$ 91.69	\$ 1,100.25	\$ 3,027.37	\$ 6,718.13	\$ 7,054.22	\$ 336.09
ADJ GROSS PAY	\$ 5,192.53	\$ 62,310.37	\$ 2,964.56	\$ 35,574.75	\$ 97,885.12	\$ 217,219.51	\$ 228,086.30	\$ 10,866.79
FED W/H	\$ 440.00	\$ 5,280.00	\$ 284.00	\$ 3,408.00	\$ 8,688.00			
MEDICARE	\$ 77.62	\$ 931.44	\$ 44.32	\$ 531.79	\$ 1,463.23			
SS EMPLOYEE	\$ 331.89	\$ 3,982.72	\$ 189.49	\$ 2,273.85	\$ 6,256.57			
TOTAL DEDUCTIONS	\$ 849.51	\$ 10,194.17	\$ 517.80	\$ 6,213.64	\$ 16,407.81			
NET PAY	\$ 4,343.02	\$ 52,116.20	\$ 2,446.76	\$ 29,361.11	\$ 81,477.31			
MEDICARE COMPANY	\$ 77.62	\$ 931.44	\$ 44.32	\$ 531.79	\$ 1,463.23	\$ 3,247.10	\$ 3,409.54	\$ 162.44
SOCIAL SECURITY COMPANY	\$ 331.89	\$ 3,982.72	\$ 189.49	\$ 2,273.85	\$ 6,256.57	\$ 13,884.13	\$ 14,578.71	\$ 694.58
FL RETIREMENT	\$ 726.42	\$ 8,717.03	\$ 414.73	\$ 4,976.80	\$ 13,693.83	\$ 26,670.97	\$ 30,951.31	\$ 4,280.34
TOTAL COMPANY	\$ 1,135.93	\$ 13,631.20	\$ 648.54	\$ 7,782.44	\$ 21,413.63	\$ 43,802.20	\$ 48,939.56	\$ 5,137.36
						\$ 267,739.84	\$ 284,080.08	\$ 16,340.24

TAYLOR COASTAL WATER SEWER DISTRICT
 SALARY INCREASE WORKSHEET **5% INCREASE**

PLEASE NOTE: THE SALARIES HAVE BEEN INCREASED BY 5%

INFO	DIFFERENCE W/O NEW POSITION
SALARY	\$ 7,002.88
INSURANCE STIPEND	\$ -
PAY	\$ 7,002.88
RETIREMENT	\$ 210.09
ADJ GROSS PAY	\$ 6,792.79
FED W/H	
MEDICARE	
SS EMPLOYEE	
TOTAL DEDUCTIONS	
NET PAY	
MEDICARE COMPANY	\$ 101.54
SOCIAL SECURITY COMPANY	\$ 434.18
FL RETIREMENT	\$ 3,710.40
TOTAL COMPANY	\$ 4,246.12
	\$ 11,038.91

Subject: RE: Employment Contract
From: JD Durant <jd@boydlaw.net>
Date: 9/21/2023, 2:01 PM
To: Lynette Senter <tcwsd@fairpoint.net>

Good afternoon Lynette. I reviewed the agreement. The District has the authority to enter into written employment agreements with District employees. If the Board approves the terms, the form of the agreement you provided is enforceable and acceptable from a legal standpoint. The draft I review states the salary and responsibilities, says you (as the employee) agree to stay on for three years, but is an "at will" contract from the District's perspective.

Please let me know if you or the Board have any questions or request additional analysis on this.

Thanks, J.D.

James M. Durant, Jr.
Board Certified Real Estate Lawyer
Boyd & Durant, P.L. | (850) 386-2171 x0

From: Lynette Senter <tcwsd@fairpoint.net>
Sent: Monday, September 18, 2023 10:33 AM
To: JD Durant <jd@boydlaw.net>
Cc: Taylor Coastal Water and Sewer District <tcwsd@fairpoint.net>
Subject: Employment Contract

Good Morning JD,

Thank you for speaking with me this morning. I have attached a copy of the draft contract I put together and would welcome and correction, changes, etc.

Lynette

--

Lynette Taylor Senter, District Manager

"This institution is an equal opportunity provider and employer."
Please note: Florida has a very broad public record law. Most written communications may be subject to public disclosure.



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FLORIDA EMPLOYMENT CONTRACT

TAYLOR COASTAL WATER & SEWER DISTRICT

This Employment Contract ("Agreement") is made as of the 1st day of October, 2023 between Taylor Coastal Water & Sewer District, 18820 Beach Road, Perry, Florida, 32348 ("Employer"), and Lynette Taylor Senter ("Employee").

WHEREAS the Employer desires to obtain the benefit of the services of the Employee, and the Employee desires to render such services on the terms and conditions set forth.

IN CONSIDERATION of the promises and other good and valuable consideration, the parties agree as follows:

I. Employment. The Employee acknowledges that they will, at all times, faithfully, industriously, and to the best of their skills, experience, and talents, perform all of the duties required of the Position. In carrying out these duties and responsibilities, the Employee shall comply with all Employer policies, procedures, rules, and regulations, both written and oral, as are announced by the Employer from time to time. This is a three-year agreement, subject to review annually.

II. Position Title. As District Manager ("Position"), the Employee is required to perform all of their necessary job functions and duties, and all other duties that may be assigned to Employee from time to time by Employer. This is a position of 37.5 hours per week. This may change from time to time as the Employer sees fit.

III. Compensation. As full compensation for all services provided, the Employee shall be paid at the rate of Seventy Five Thousand, Six Hundred dollars (\$75,600.00) which includes an insurance stipend of \$3,600.00, Annually for the period of October 1, 2023 to September 30, 2024, and will be subject to review of their work on a periodic basis. Such payments shall be subject to standard mandatory deductions by the Employer (i.e., Federal & State Taxes, Social Security, Medicare) and shall be made on a Monthly basis. Compensation will be reviewed annually and may be subject to increase in accordance with District budgeting preparation procedures.

IV. Benefits. The District does not offer any employee benefits other than a monthly insurance stipend of \$300.00 per month as referenced in section III.

V. Employment Type. The Employer and Employee agree to enter into an At-Will Employment Arrangement. As the Employer and Employee will attempt, in good-faith, to a long profitable and good standing relationship, the employment relationship shall be considered "At-Will" which means the relationship can be terminated by either party. Furthermore, termination may be for any reason, at any time, and with or without cause. Any statements or representation to the contrary should be regarded as void and

invalid. Termination of this Agreement must be made with at least 60 days notice to the other party.

VI. Integration. This Agreement contains the entire agreement between the parties, superseding in all respects any and all prior oral or written agreements or understandings related to the employment of the Employee by the Employer and shall be amended or modified only by written instrument signed by both of the parties hereto.

VII. Severability of Contract. The parties hereto agree that in the event any article or part thereof of this contract is held to be unenforceable or invalid, then said article or part shall be struck, and all remaining provisions shall remain in full force and effect.

VIII. Choice of Law. This contract shall be governed, interpreted, and construed in accordance with the laws of the State of Florida.

If the Employee decides to accept this Agreement, please sign in the space indicated. The signature will acknowledge this Agreement has been read, understood, and agreed to the aforementioned terms and conditions.

IN WITNESS WHEREOF the Employer has caused this Agreement to be executed by its duly authorized officers and the Employee has agreed as of the date first above written.

EMPLOYER

Signature Date _____

Print Name

Title

EMPLOYEE

Signature Date _____

Title