

## **RESOLUTION # 08-13**

### **RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE IMMOKALEE WATER AND SEWER DISTRICT AMENDING THE EMPLOYEE MANUAL**

**WHEREAS**, the Board of Commissioners of the IMMOKALEE WATER AND SEWER DISTRICT (hereinafter referred to as the "Board") is authorized and empowered to construct, operate and maintain a Water and Sewer System (the "System") within the boundaries of the lands described in Florida Statute Chapter 2005-298; and

**WHEREAS**, the Board has authorized certain employees to take vehicles home, in order to be available to timely respond to emergencies; and

**WHEREAS**, the Board has created a specific benefit package in order to attract and retain key employees; and

**WHEREAS**, the Board is authorized and empowered to make rules and regulations for its own government and proceedings; and

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE IMMOKALEE WATER AND SEWER DISTRICT**, in public meeting assembled that the following amendment be made to the Employee Manual and be recognized as Resolution 08-13:

In accordance with Internal Revenue Service guidelines on Fringe Benefits, the District hereby declares that:

1. District vehicles are solely for business use, except for commuting or de minimis personal use, by those employees specifically authorized in the Employee Manual.
2. The District chooses to use the commuting valuation rule of \$1.50 for each one way commute, to determine the taxable liability for the employees authorized to take vehicles home. To comply with IRS rules, the District will add the calculated amount to the respective employees gross pay check, and deduct the same amount, in order to correctly account for the liability.
3. Uniforms are provided to specific employees in order to present a professional and consistent appearance, and are required by the District, for security purposes. Employees who have uniforms or company shirts, will have

the amount attributed to be their benefit, added to each check, and then deducted on the same check, in order to correctly account for the liability. It will include the rate charged by the uniform company for cleaning, and other fees.

“Employee of the Month” or “Employee of the Year” shirts will be exempt from tax liability.

4. Educational assistance over \$5,250 per year, per employee will be taxed.

5. The District will review the appropriate records to determine the tax liability for uniforms and vehicle usage for all affected employees, and will record it on the first possible pay period in order to bring the liability up to date. Following that it will be recorded on a bi-weekly basis, using the prior month actual totals.

6. Cellular telephones are provided for District use only. Usage over 500 minutes per month will be examined to determine personal use. If a review of the invoices indicates that the calls were substantially for business use, no tax liability will be charged. The tax liability for cellular telephone usage which is deemed to be personal, will be charged at .10 per minute, beginning with the April 2008 billing. This will also be both added, and then deducted.

7. If any phase or portion of this Resolution is held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portion.

This resolution shall become effective on July 16, 2008.

**PASSED AND DULY ADOPTED** by the Board of Commissioners of the IMMOKALEE WATER AND SEWER DISTRICT, this 16th day of July 2008.

BOARD OF COMMISSIONERS  
IMMOKALEE WATER AND SEWER DISTRICT

BY: \_\_\_\_\_

**Anne Goodnight**  
Chairperson

BY: \_\_\_\_\_

**Pete Cade**  
Secretary