



**II. FISCAL IMPACT ANALYSIS**

**A. Five Year Summary of Fiscal Impact:**

Fiscal Years	2015	2016	2017	2018	2019
Capital Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
External Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Program Income (County)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
In-Kind Match County	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>NET FISCAL IMPACT</b>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
<b># ADDITIONAL FTE POSITIONS (Cumulative)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Budget Account No.:</b>	<b>Fund</b>	<b>Dept</b>	<b>Unit</b>	<b>Object</b>	

Is Item Included in Current Budget?    Yes \_\_\_    No \_\_\_

Reporting Category    N/A

**B. Recommended Sources of Funds/Summary of Fiscal Impact:**

No Fiscal Impact

**C. Department Fiscal Review:**    Debra M. Vest

**III. REVIEW COMMENTS**

**A. OFMB Fiscal and/or Contract Development and Control Comments:**

*[Signature]* 11/6/2014  
OFMB

*[Signature]* 11/7/14  
Contract Development and Control

**B. Legal Sufficiency:**

*[Signature]* 11/7/14  
Assistant County Attorney

**C. Other Department Review:**

\_\_\_\_\_  
Department Director

092-12280

INTERLOCAL AGREEMENT  
ESTABLISHING DUTIES AND RESPONSIBILITIES  
AMONG THE ENTITIES FOR THE OPERATION OF THE  
EAST CENTRAL REGIONAL WASTEWATER TREATMENT FACILITIES

THIS AGREEMENT entered into this 9 day of September 1992, by and among the CITY OF WEST PALM BEACH, a municipality organized under the laws of the State of Florida, hereinafter referred to as "WPB;" PALM BEACH COUNTY, a political subdivision of the State of Florida, hereinafter referred to as "COUNTY;" the CITY OF LAKE WORTH, a municipality organized under the laws of the State of Florida, hereinafter referred to as "LW;" the CITY OF RIVIERA BEACH, a municipality organized under the laws of the State of Florida, hereinafter referred to as "RB;" and the TOWN OF PALM BEACH, a municipality organized under the laws of the State of Florida, hereinafter referred to as "PB," collectively referred to as the "ENTITIES."

WITNESSETH:

WHEREAS, the COUNTY, LW, RB and PB currently have separate individual Interlocal Agreements with WPB, which involve the ownership, operation, maintenance, renewal, replacement and expansion of the existing East Central Regional Wastewater Facilities (the "FACILITIES"), as listed on Exhibit "A" - Interlocal Agreements.

WHEREAS, the ENTITIES believe that it is the most efficient use of their respective powers to cooperate with each other on a basis of mutual advantage to consolidate the separate Agreements into a single unified Interlocal Agreement, to own, operate and manage the FACILITIES, presently operated by WPB for the benefit of the ENTITIES, in a manner that will accord best with the citizens and utility consumers of the ENTITIES and with other geographic, economic and population factors influencing the needs and development of the ENTITIES; and

WHEREAS, the ENTITIES believe for the following reasons, without limitation, that it is essential, necessary and in the ENTITIES' best interest to establish rules and procedures under which WPB operates and manages the FACILITIES for the benefit of the ENTITIES.

(A) The ENTITIES must meet the comprehensive planning requirements of State law which mandate that each coordinate their community plans for future growth with available sources of funding and the availability of infrastructure. The provision of utilities is a major factor in such infrastructure coordination. The entering into of an Interlocal Agreement pursuant to Part I of Chapter 163, Florida Statutes (F.S.) will facilitate the ENTITIES' ability to meet their statutory mandate with respect to the utilities elements of the comprehensive plans.

(B) To provide for a unified system of wastewater service for Central Palm Beach County, to assure the continued provision of a safe and healthy environment for the users of the

FACILITIES.

(C) To ensure that the customers of the FACILITIES are provided efficient and cost-effective service and rates and assure that proper expansion of the FACILITIES will occur to meet the demands of development as approved in each jurisdiction.

(D) To ensure the public health, safety and welfare of the residents by establishing a cooperative arrangement among the ENTITIES to provide essential government services in the Central County area; and

WHEREAS, Chapter 163, F.S., Part I, provides a mechanism to accomplish the above-described purpose of the ENTITIES by permitting the joint exercise of any power, privilege or authority which each entity shares in common and which each might exercise separately.

NOW, THEREFORE, pursuant to Chapter 163, F.S., Part I, the ENTITIES do hereby enter into an Interlocal Agreement for the purposes as set forth herein, as follows:

1. Purpose. The purpose of this Interlocal Agreement is to establish uniform rules and procedures for the operation and management of the FACILITIES by WPB for the benefit of the ENTITIES, to provide wastewater treatment and disposal and sludge treatment and disposal services as herein defined in an economical and efficient manner and to provide wastewater treatment and disposal and sludge treatment and disposal services to all others who can be legally serviced.

2. Legal Authority/Consent to Serve. The ENTITIES designate and acknowledge that WPB shall be the ENTITY which formally retains legal title of the FACILITIES, which are held for the benefit of the ENTITIES, and WPB accepts full responsibility for the operation and management of the FACILITIES for the benefit of the ENTITIES, pursuant to the terms of this Agreement.

3. Definitions.

(A) "FACILITIES" shall mean and shall include all existing plant structures, equipment, piping, valves, roads, buildings, pumps, injection wells, electrical switchgear, and any improvement or expansion thereto required to receive, convey between process units, treat, stabilize, thicken, dewater, pump, and dispose of wastewater from the ENTITIES, and the real property and easements on which the FACILITIES are located, the real property encompassing the area described on Exhibit "B" - Legal Description, attached hereto, also commonly referred to as East Central Regional Wastewater Treatment Plant (ECRWTP).

(B) "Commission" shall mean the governing body of WPB, which holds the operating permits for the FACILITIES and operates and manages the FACILITIES in accordance with this Interlocal

Agreement for the benefit of the ENTITIES.

(C) "Cost" as applied to the acquisition and construction of expansions, additions or improvements to the FACILITIES shall include the cost of construction or reconstruction, the cost of all labor, materials, machinery and equipment, easements and franchises of any nature whatsoever, finance charges, interest, the creation of initial reserve or debt service funds, bond discount, cost of plans and specifications, surveys and estimates of costs and revenues, cost of engineering, financial, audit and legal services and all other expenses necessary or incidental in determining the feasibility or practicability of such construction, reconstruction, administrative expenses or such other expenses as may be necessary or incidental to financing authorized by law, and including reimbursement of the ENTITIES for any monies advanced in connection with any of the foregoing items of cost.

(D) "Reserve Capacity" shall mean the capacity allocations as defined in Section 19 below, as shown on Exhibit "E" - Reserve Capacity Percentages.

(E) "Excess Flow" shall mean any three month moving average that exceeds Reserve Capacity.

4. Establishment of BOARD Functions; Membership. The ENTITIES hereby create an Operation BOARD (hereinafter referred to as the "BOARD"), under Section 163.01(7), to administer this Agreement. The BOARD shall have the powers enumerated in this Agreement and the additional powers enumerated in Section 163.01(7). The BOARD shall decide all matters related to the FACILITIES, including, but not limited to, approval of all construction contracts, FACILITIES budget and expansion of the FACILITIES and direct WPB as to the operation and management of the FACILITIES. The BOARD so created shall be comprised of five (5) members, one from each ENTITY, who shall be the designated Staff Officials from the respective ENTITIES. Each ENTITY shall appoint an alternate, whom shall represent the ENTITY in the absence of the designated Staff Official, but shall not vote.

(A) Voting of the members of the BOARD shall be by one (1) vote per ENTITY for Administrative and Parliamentary matters including, but not limited to, operating budget approval, establishment of flow charges and dispute resolution amongst the ENTITIES (the "Equal Voting Percentages").

(B) Voting on matters involving the expenditure of capital for existing FACILITY improvements and renewal and replacement items, including, but not limited to, consultant selection and removal, change orders, award of construction contracts, value engineering, approval of engineering documents and settlement of contractor and other third-party disputes, shall be weighted as follows (the "Weighted Voting Percentages"):

The voting percentages shall be calculated

according to each of the ENTITIES' respective reserve capacity. Each ENTITY shall have a minimum of one percent (1%) voting percentage in all BOARD decisions. A super majority vote of greater than fifty percent (>50%) of reserve capacity is required on any decision except as delineated in Paragraph A above. In addition to greater than fifty percent of capacity for a vote to pass, a minimum of three ENTITIES must vote in the majority.

(C) The BOARD members so appointed shall serve at the pleasure of the ENTITY by whom the BOARD member was appointed, and may be removed at any time by such ENTITY, without cause or requirement of hearing. Members shall be deemed to hold office until a successor has been appointed.

(D) WPB shall be charged with providing operational reports as reasonably determined by the BOARD and financial reports to be provided quarterly within 60 days from the end of the quarter in accordance with generally accepted accounting principles at the meetings along with recording the meetings, and providing minutes of the meetings to all members. The BOARD members shall elect a Chair of the BOARD to serve on an annual basis. The elected Chair in conjunction with WPB shall set the agenda for the meetings in accordance with the requests of the BOARD members. The BOARD members shall elect a Vice-Chair to serve as Chair in the Chair's absence.

(E) The BOARD shall meet regularly at least once in every quarter at such time and places as the BOARD may prescribe by rule and all meetings shall be publicly noticed. Special meetings may be held on the call of the Chair or any other two BOARD members, and, whenever practicable, upon no less than twenty-four (24) hours' notice to each member and the public. The BOARD shall determine its own rules and orders of business. A majority (three out of five ENTITIES) of the members of the BOARD shall constitute a quorum; but a smaller number may adjourn from time to time and may compel the attendance of absent members in the manner and subject to the penalties prescribed by the rules of the BOARD. No action of the BOARD, except as otherwise provided in the preceding sentence, shall be valid or binding unless adopted as set forth above.

(F) The BOARD may, from time to time, create subcommittees to address specific issues related to the operation, improvement, permitting and expansion of the FACILITIES. The subcommittees shall serve in an advisory role and shall only provide recommendations to the BOARD for action.

(G) Decisions of the BOARD shall be administered and carried out by WPB. As a mechanism to carry out the actions of the BOARD, the BOARD shall utilize the personnel, purchasing, industrial pretreatment, and Minority Business Enterprise policies and procedures of WPB currently in existence as of

June 17, 1992, Exhibit "F" - WPB Policies and Procedures, and shall consider any future changes to such policies and procedures proposed by WPB, taking into consideration changes to such policies and procedures approved by the Board.

5. Wastewater Flow Charge Budget.

A. The BOARD shall establish, and WPB shall implement, a Regional Wastewater Enterprise Fund. Wastewater flow charges will be implemented to provide sufficient funding to properly and efficiently operate and maintain the FACILITIES, to fulfill all bonding requirements, including coverage tests, and to maintain compliance with all regulatory requirements. The BOARD shall establish an annual budget from which the wastewater flow charges will be determined using the formula for sewer flow charges in Exhibit "C" - Flow Charge Formula. Wastewater charges shall be adjusted for increases or decreases accordingly for ancillary charges such as sludge processing as applicable. The formula for establishing flow charges may be modified as determined by the BOARD. Penalties will be assessed by the BOARD for ENTITY flows exceeding reserve capacity on a three-months moving average basis at the rate of 150% of normal charges.

(B) WPB shall submit to the BOARD a proposed annual budget not later than one hundred fifty (150) days prior to the completion of the fiscal year. The proposed budget shall detail the operational expenditures for the FACILITIES for the previous two (2) years, the current year-to-date expenditure, projected year-end total and a budgetary amount for the upcoming fiscal year. The budget shall include the line items as listed in Exhibit "D" - Budget Line Items. The BOARD shall approve a final budget by July 1st or as amended by the BOARD. WPB shall implement the approved budget.

*Not later than 5/30 or 5/1*

(C) The annual budget shall include the projected costs of services of outside consultants necessary to assist in the operation, maintenance, operational improvement and regulatory compliance of the FACILITIES. The cost of these services shall be included in the wastewater flow charge formula.

(D) WPB shall report monthly to the BOARD members on the year-to-date expenditures and projected year-end costs by line item. WPB may request the BOARD amend the budget to adjust line item expenditures. In the event that the annual budget will not be sufficient to properly operate and maintain the FACILITIES during any fiscal year, WPB shall so notify the ENTITIES through the BOARD and a revised budget and flow charge shall be established by the BOARD. If the budget insufficiency is directly related to gross negligence on the part of WPB in implementing the annual budget, WPB shall be responsible for shortfall.

(E) Decisions of the BOARD shall bind all ENTITIES, and for such decisions, WPB, COUNTY, LW, RB, PB, shall in no way be liable to any of the other ENTITIES of the BOARD.

6. Renewal and Replacement Fund. The BOARD shall ensure that adequate funds are available for renewal and replacement (R&R) of the FACILITIES. R&R funds shall be deposited into a separate Agency Fund for the sole purpose of funding each ENTITY's pro-rata share of extraordinary expenses, renewal and improvements, or replacement of capital assets or any part thereof at the FACILITIES. An annual payment shall be made by each ENTITY into the R & R Agency Fund according to the following formula:

(Replacement plant value) X (ENTITY reserve capacity percentage) X (one percent (1%)). Each ENTITY shall make R&R Agency Fund payments until the amount in the R&R Agency Fund allocated to such ENTITY has reached 10% of such ENTITY's proportionate share of the replacement plant value. No further payments to the R&R Agency Fund will be required by an ENTITY until that ENTITY's share of the Agency Fund falls below 5% of its proportionate share of the replacement plant value. At that time, annual payments shall again be made by the ENTITY until the 10% level has again been reached. The BOARD shall determine the replacement plant value of the FACILITIES at the first meeting of the BOARD every fiscal year, absent which the previous year's value shall carry over until changed by the BOARD. The replacement value as of the effective date of this Agreement shall be as shown on Exhibit "G" - Replacement Plant Value.

Under no circumstances shall any ENTITY's proportionate share of the R&R Agency Fund drop below 1% of its proportionate share of the replacement plant value, except when directed by the Board. From time to time the BOARD may require special non-annual payments be made by each ENTITY to the R&R Agency Fund in anticipation of projects which will require additional funding. Such special non-annual payments shall be calculated in accordance with each ENTITY's Reserve Capacity Percentage of anticipated project costs. All interest earned by the R&R Agency Fund shall accrue to the R&R Agency Fund and be credited proportionately to each ENTITY's account.

All funds currently held by WPB or in escrow on behalf of each ENTITY shall be transferred to the R&R Agency Fund upon execution of this Agreement and shall accrue to such ENTITY'S account, limited to 10% of such ENTITY'S replacement plant value at the request of the ENTITY. This accrual may require an ENTITY to commence making annual payments hereunder while other ENTITIES may already have attained their 10% maximum in the R&R Agency Fund. WPB shall submit to the BOARD a proposed annual budget for R&R not later than one hundred fifty (150) days prior to the completion of the fiscal year. The proposed R&R budget shall detail the improvements expenditures for the FACILITIES for the current year-to-date expenditure, projected year-end total and a budgeting amount for the upcoming fiscal year. WPB shall administer the R&R Agency Fund according to this Section and shall submit a monthly status report of the R&R Agency Fund to the BOARD members. At the end of each fiscal year, WPB shall submit, to the BOARD, a year-end financial analysis of the R&R Agency Fund which shall include all



debits, credits, investment, interest and year-end Fund balances prepared in accordance with generally accepted accounting principles. The analysis shall break this information out by ENTITY. The BOARD shall have the power to modify the R&R Agency Fund formula or percentages as needed.

7. Expansion Policy. Each ENTITY shall have the right to expand the FACILITIES to meet capacity or special treatment or disposal requirements of the ENTITY provided the following conditions are adhered to:

(A) The BOARD is given written notice, with a reasonable schedule, to provide the additional capacity or special treatment or disposal requirements, and such requirements can feasibly be accomplished given the state of the FACILITIES at the time of request.

(B) The ENTITY(s) involved in the expansion shall execute a separate Participatory Agreement with each other and the BOARD, which shall set forth the responsibility of the affected ENTITY(s) for all costs, direct and indirect, associated with the request. Prior to entering into construction contracts for such separate expansions the ENTITY or ENTITIES shall show financial capability and technical feasibility for such a project in a manner acceptable to the BOARD.

(C) The BOARD shall be responsible for directing WPB in the procurement of all services required to comply with the request, including but not limited to, consultant's selection and removal, award of construction contracts, change orders, approval of engineering documents and settlement of construction disputes.

8. System Operation. Operation and maintenance of the FACILITIES shall be the responsibility and obligation of WPB provided that an adequate budget is adopted by the BOARD. WPB shall provide sufficient personnel, with appropriate experience to undertake all FACILITIES operations and maintenance, comply with all regulatory requirements, including, but not limited to, those imposed by the Florida Department of Environmental Regulation, the Palm Beach County Health Department and U.S. Environmental Protection Agency. Each ENTITY shall comply with the rules and regulations governing a sewage flow into the FACILITIES as set forth in the Pretreatment Ordinance as adopted by the BOARD, and as such rules and regulations may be changed from time to time by the BOARD. If new regulatory requirements necessitate capital improvements or budget amendments, the BOARD shall take all necessary actions to accomplish the same, and WPB shall implement the decisions of the BOARD. The failure or inaction of the BOARD to carry out or authorize the recommendations as presented by WPB for compliance of any consent order, regulatory agency or operating permit by WPB shall preclude such liability as may be placed on WPB and shall entitle WPB to indemnification for all costs and penalties by the other ENTITIES. WPB shall be liable for all regulatory violations, including compliance costs or penalties assessed for same, which

arise out of or are solely related to: (1) material errors or omissions by its personnel and agents in the day-to-day operations of the FACILITIES; or (2) the failure of WPB to timely proceed administratively to undertake or complete a requirement imposed by any regulatory agency in any consent order or operating permit. Other regulatory violations, caused by action of the BOARD including the costs of bringing the FACILITIES into compliance and penalties assessed, shall be included as an expense of the FACILITIES and shared by the ENTITIES. WPB shall maintain adequate catastrophic insurance on the FACILITIES on such terms and amounts as set by the BOARD.

9. Metering. The metering for flow charges shall be accomplished by WPB as directed by the BOARD. This shall include a metering system owned by an ENTITY as approved by the BOARD. Such metering shall be acceptable to regulatory agencies in addition to the BOARD. The meters shall be calibrated quarterly by an independent contractor as selected by the BOARD. In the event of meter malfunction, flow shall be calculated using the previous year's 3-month average consisting of the month in question plus the preceding and subsequent months.

10. Reports of the System. WPB shall cause to be made, at least once each year, financial statements prepared in accordance with generally accepted accounting principles and shall have performed an independent audit in accordance with generally accepted auditing standards. Copies of such reports shall be filed promptly with the ENTITIES within 210 days and shall be open to public inspection. WPB shall also provide monthly operating and financial reports (including regulatory submissions) and quarterly financial statements in accordance with generally accepted accounting principles to the BOARD members. WPB shall comply with the requirements of Chapter 189, F.S., as it applies to the BOARD.

11. Payments to BOARD. On behalf of the BOARD, WPB shall invoice each ENTITY monthly thirty (30) days prior to the beginning of the month for its wastewater flow charges. The ENTITIES shall make required payments to WPB within thirty (30) days of the date of invoice. Payments not received within thirty (30) days shall accrue interest at the legal rate of twelve percent (12%) per annum, as amended by law from time to time. WPB shall hold all unspent funds in an interest-bearing account until expended.

12. Compensation. The members of the BOARD shall serve without compensation under this Agreement.

13. Expenses. The BOARD is established on the basis that the schedule of wastewater flow charges and other charges cause the FACILITIES to be self-sustaining. The BOARD shall not be authorized to create or distribute a profit or surplus to any ENTITY, including WPB. This shall not, however, prevent the BOARD from establishing reserves or adding to existing R & R Reserves, for capital projects and/or unanticipated expenses in keeping with sound, prudent, and reasonable operation of the system in accordance with industry standards or from fulfilling any other requirements imposed by bond financing, law, or previous agreements

not superseded.

14. **Term and Termination.** The term of this Agreement is for an initial period of thirty years with a renewable term of thirty years upon the mutual consent of the parties. This Interlocal Agreement shall terminate only upon the consent of one hundred percent (100%) of the ENTITIES. Any ENTITY can withdraw from participation in this Agreement but will lose its interest and allocation in the FACILITIES and shall continue to meet its obligations. Any ENTITY may assign its interest to one or more of the other ENTITIES or any other BOARD approved designee.

15. **Disposition of the System.** Should the FACILITIES be sold or disposed of by the BOARD (by one hundred percent (100%) vote), proceeds of the sale or disposition shall be prorated among the ENTITIES in proportion to the allocated reserve capacity of each jurisdiction as of the date of disposition.

16. **Miscellaneous.** This Agreement may not be amended, except upon the written agreement of the ENTITIES holding a cumulative capacity allocation of one hundred percent (100%). In the event of any dispute arising out of or in relation to this Agreement, the prevailing party shall be entitled to attorney's fees and costs, including attorney's fees through all appellate procedures.

17. **Dispute Resolution.** In the event of a dispute involving payment of an amount due from any ENTITY hereunder, the full amount shall be paid to WPB, with the amount in dispute to be held by WPB in escrow pending resolution of the dispute. Such escrow funds shall be invested with interest, with the interest accruing to the prevailing party (BOARD or disputing ENTITY).

In the event a dispute arises between or among any of the ENTITIES as to any matter arising out of this Agreement, exclusive of matters that relate to WPB's responsibility to comply with Federal, State, and local regulatory requirements, such dispute shall be resolved as follows:

(A) The disputed issue will be presented to the BOARD. If the parties in dispute do not agree with the majority (three out of five ENTITIES) decision of the BOARD, then the disputing parties may, if in full agreement, refer the item to non-binding arbitration before one (1) arbitrator, pursuant to the rules of the American Arbitration Association. The arbitrator shall be selected by joint agreement of all parties to the proceeding from a list of arbitrators prepared by the American Arbitration Association experienced in engineering and operation of municipal wastewater treatment facilities. If the parties do not agree within twenty (20) days of the date of request for arbitration, the selection shall be made pursuant to the rules of such Association.

The award rendered by the arbitrator shall be non-binding upon the parties to the proceeding. Each party shall pay its own expenses of arbitration and the expenses of the arbitrator shall be equally shared. Nothing herein shall prevent the parties from settling any dispute between or among them by mutual agreement at any time.

(B) Before filing any legal action in court pertaining to any dispute or other matter in question arising out of or relating to the Agreement or the breach thereof, the claimant/objector shall first define the dispute to the other party to this Agreement in writing and make a specific demand or offer a specific counterproposal thereto within thirty (30) days of the receipt of such claim demand and settlement proposal, or if the claimant/objector fails to accept any counterproposal from the other party within thirty (30) days of receipt thereof, the other party shall be free to pursue all legal remedies available in a court of competent jurisdiction in accordance with Paragraph C hereof.

(C) Any dispute arising out of the terms of this Agreement shall be litigated in the Fifteenth Judicial Circuit Court in and for Palm Beach County, Florida.

18. Filing. Upon execution of this Agreement and subsequent amendments thereto, this Agreement, and such subsequent amendments shall be filed with the Clerk of the Circuit Court of Palm Beach County. This Agreement shall be effective upon filing with the Clerk.

19. Reserve Capacity Percentages. The ENTITIES agree and acknowledge that the existing capacity allocated to each of the ENTITIES is as set forth in Exhibit "E" - Reserve Capacity Percentages attached hereto and made a part hereof. This capacity shall be adjusted from time to time by the BOARD to reflect changes due to expansion under Paragraph 7 above or agreement of the ENTITIES to reallocate capacity.

20. Prior Agreement. The ENTITIES agree that this Interlocal Agreement constitutes the entire agreement of the parties hereto on the matters set forth herein and supersedes only those prior Interlocal Agreements as shown in Exhibit "A" attached hereto, between the parties relating to the FACILITIES.

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals the day and year first above written.

WITNESSES:

Peter B. Ell  
Cindy Cousins  
(OFFICIAL SEAL)

TOWN OF PALM BEACH, FLORIDA

[Signature]  
Mayor

ATTEST:

By: Jacquelyn Reedy  
Acting Clerk

WITNESSES:

Judith E. Crosbie  
Lisa M. Blair  
(OFFICIAL SEAL)

PALM BEACH COUNTY, FLORIDA

[Signature]  
Chairman

ATTEST: MILTON T. BAUER, CLERK

By: Linda C. Hickins  
Deputy Clerk

WITNESSES:

[Signature]  
(OFFICIAL SEAL)

CITY OF RIVIERA BEACH, FLORIDA

ATTEST:  
By: Anna K. Williams  
Mayor

WITNESSES:

Barbara P. Graybe  
(OFFICIAL SEAL)

CITY OF LAKE WORTH, FLORIDA

ATTEST:  
By: Ronald E. Estline  
Mayor

WITNESSES:

Agnes E. Nayhurst  
(OFFICIAL SEAL)

CITY OF WEST PALM BEACH, FLORIDA

ATTEST:  
By: [Signature]  
Mayor

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY

[Signature]  
COUNTY ATTORNEY

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LIST OF EXHIBITS  
ATTACHED TO INTERLOCAL AGREEMENT

- EXHIBIT A - INTERLOCAL AGREEMENTS
- EXHIBIT B - LEGAL DESCRIPTION
- EXHIBIT C - FLOW CHARGE FORMULA
- EXHIBIT D - BUDGET LINE ITEMS
- EXHIBIT E - RESERVE CAPACITY PERCENTAGES
- EXHIBIT F - POLICIES AND PROCEDURES
- EXHIBIT G - REPLACEMENT PLANT VALUE

EXHIBIT A

INTERLOCAL AGREEMENTS

<u>TITLE OF AGREEMENT</u>	<u>DATE</u>
Resolution 141-72 Resolution Approving Agreement Between The Town of Palm Beach and the City of West Palm Beach.	12/6/72
Resolution R76-712 Resolution Approving Agreement Between Palm Beach County, Florida, and The City of West Palm Beach for the Construction of an 8 MGD Module at the Regional Sewage Treatment Plant.	8/10/76
Resolution 122-76 Resolution Approving Agreement Between The City of Riviera Beach and the City of West Palm Beach.	8/18/76
Resolution R94-76 and U31-76 Resolution Approving Agreement Between Lake Worth Utilities Authority and the City of West Palm Beach.	9/8/76

EXHIBIT B

LEGAL DESCRIPTION OF  
LAND RESERVED FOR  
REGIONAL SEWAGE TREATMENT PLANT  
CITY OF WEST PALM BEACH

July 19, 1974

A parcel of land containing 300 acres, more or less, in Section 11, Township 43 South, Range 42 East, Palm Beach County, Florida, more particularly described as follows:

From a point of beginning being the Southwest corner of Section 11, Township 43 South, Range 42 East, Palm Beach County, Florida, run North along the West line of said Section 11, a distance of 3,012.57 feet more or less, to the Southerly line of the Florida Gas Company easement; thence Northeasterly along said easement, making an angle of 49°-58'-10" with the preceding course as measured from North to Southeast, a distance of 1,115.7 feet more or less to a point; thence Easterly, making an angle of 39°-45'-22" with the preceding course as measured from North to East, a distance of 2,756 feet more or less to a point; thence Southerly, making an angle of 90°-02'-14" with the preceding course as measured from East to South a distance of 3,725 feet more or less to a point on the South Section line of Section 11; thence West along said section line a distance of 3,615 feet more or less to the point of beginning.



EXHIBIT C

EAST CENTRAL REGIONAL  
WASTEWATER TREATMENT PLANT

FLOW CHARGE FORMULA

Wastewater Flow Charge = Direct Expenses + Indirect Expenses

Direct Expenses = ECRWWTP Expenses + 20% Utility Engineering Expenses  
(Acct #340) (Acct #160)  
(Acct #350)  
(Acct #410)

Indirect Expenses\* =  $\left( \frac{\text{Direct WWTP Expenses}}{\text{Direct Sewer Expenses}} \right) \left( \frac{\text{Total Wastewater Expenses}}{\text{Direct Water \& Sewer Expenses}} \right) \left( \begin{array}{l} \text{Utility} \\ \text{Administrative} \\ \text{Expenses} \end{array} \right)$

\* Methodology For Indirect Expenses Calculation

Step 1 Acct #340  
+ 20% Acct #160 = A (%)  
Acct #310 + Acct #320  
+ Acct #330 + Acct #340

Step 2 A % x Admin. Cost Acct #100 = B

Step 3 B + Acct #340  
+ 20% Acct #160 + Acct #310  
+ Acct #320 + Acct #330 = C (%)  
Acct #210 + Acct #230  
+ Acct #240 + Acct #310  
+ Acct #320 + Acct #330 + Acct #340

Step 4 A (%) x C (%) x Admin. Cost  
Acct #100 = Indirect Expenses

Typical Flow Charge Breakdown

1. Direct Expenses

- o Direct WWTP = 31.34 cents/1,000 gal (79%) (Acct #340)
- o Engineering Allocation = 0.48 cents/1,000 gal (1.2%) (20% of Acct #160)

Total Direct = 31.82 cents/1,000 gal (80%)

2. Indirect Expenses

- o Administrative Allocation = 7.85 cents/1,000 gal (20%)

Total Charge = 39.67 cents/1,000 gal

EXHIBIT D

FUND: 450: WATER & SEWAGE SYSTEMS REVENUE FUND  
DEPT: 097: UTILITIES  
DIV: 340: WASTEWATER TREATMENT PLANT

PERSONAL SERVICES

536120 REGULAR SALARIES & WAGES  
536140 OVERTIME  
536150 SPECIAL PAY  
536212 FICA TAXES  
536229 RETIREMENT CONTRIBUTIONS  
536231 HEALTH INSURANCE  
536232 LIFE INSURANCE  
536240 WORKER'S COMPENSATION

MATERIALS & SERVICES

536310 PROFESSIONAL SERVICES  
536313 ENGINEERING SERVICES  
536340 OTHER CONTRACTUAL SERVICES  
536345 MIS MAINTENANCE SERVICES  
536400 TRAVEL AND PER DIEM  
536403 TRAINING  
536411 COMMUNICATIONS SYSTEMS SERVICES  
536420 TRANSPORTATION  
536431 ELECTRIC SERVICE  
536433 WATER SERVICE  
536434 SEWER SERVICE  
536435 WASTE DISPOSAL SERVICE  
536440 RENTALS AND LEASES  
536450 INSURANCE  
536451 INSURANCE- GENERAL LIABILITY  
536455 INSURANCE- AUTO LIABILITY  
536460 REPAIR & MAINTENANCE SERVICES  
536468 EQUIPMENT MAINTENANCE  
536470 PRINTING AND BINDING  
536482 LEGAL ADS  
536490 OPERATIONAL EXPENSES  
536510 OFFICE SUPPLIES  
536520 OPERATING SUPPLIES  
536521 GASOLINE  
536522 DIESEL FUEL  
536523 LUBRICANTS  
536524 CHEMICALS  
536525 UNIFORMS  
536530 ROAD MATERIALS & SUPPLIES  
536540 BOOKS, SUBSCRIPTIONS & MEMBERSHIPS  
536560 MINOR EQUIPMENT

CAPITAL OUTLAY

536640 MACHINERY & EQUIPMENT  
536641 AUTOMOTIVE EQUIPMENT

REVENUE

SEWER SERVICE CHARGE-WPB  
343514 SEWER SERVICE CHARGE-LW  
343515 SEWER SERVICE CHARGE-RB  
343516 SEWER SERVICE CHARGE-RB

FUND:450: WATER & SEWAGE SYSTEMS REVENUE FUND  
DEPT:097: UTILITIES  
DIV: 340: E.C.R. MAINTENANCE

PERSONAL SERVICES

536120 REGULAR SALARIES & WAGES  
536140 OVERTIME  
536150 SPECIAL PAY  
536212 FICA TAXES  
536229 RETIREMENT CONTRIBUTIONS  
536231 HEALTH INSURANCE  
536232 LIFE INSURANCE  
536240 WORKER'S COMPENSATION

MATERIALS & SERVICES

536340 OTHER CONTRACTUAL SERVICES  
536435 WASTE DISPOSAL SERVICE  
536440 RENTALS AND LEASES  
536460 REPAIR & MAINTENANCE SERVICES  
536520 OPERATING SUPPLIES  
536522 DIESEL FUEL  
536523 LUBRICANTS  
536525 UNIFORMS  
536560 MINOR EQUIPMENT

CAPITAL OUTLAY

536640 MACHINERY & EQUIPMENT  
536641 AUTOMOTIVE EQUIPMENT

FUND:450: WATER & SEWAGE SYSTEMS REVENUE FUND  
DEPT:097: UTILITIES  
DIV: 350: INDUSTRIAL PRE-TREATMENT

PERSONAL SERVICES

536120 REGULAR SALARIES & WAGES  
536140 OVERTIME  
536150 SPECIAL PAY  
536212 FICA TAXES  
536229 RETIREMENT CONTRIBUTIONS  
536231 HEALTH INSURANCE  
536232 LIFE INSURANCE  
536240 WORKER'S COMPENSATION

MATERIALS & SERVICES

536310 PROFESSIONAL SERVICES  
536313 ENGINEERING SERVICES  
536340 OTHER CONTRACTUAL SERVICES  
536400 TRAVEL AND PER DIEM  
536411 COMMUNICATIONS SYSTEMS SERVICES  
536420 TRANSPORTATION  
536451 INSURANCE- GENERAL LIABILITY  
536460 REPAIR & MAINTENANCE SERVICES  
536468 EQUIPMENT MAINTENANCE  
536470 PRINTING AND BINDING  
536482 LEGAL ADS  
536490 OPERATIONAL EXPENSES  
536510 OFFICE SUPPLIES  
536520 OPERATING SUPPLIES  
536525 UNIFORMS  
536540 BOOKS, SUBSCRIPTIONS & MEMBERHSIPS  
536560 MINOR EQUIPMENT

CAPITAL OUTLAY

536640 MACHINERY & EQUIPMENT  
536641 AUTOMOTIVE EQUIPMENT

REVENUE

329210 SEWER DISCHARGE PERMIT

CITY OF WEST PALM BEACH  
DEPARTMENT OF FINANCE  
IFORM CHART OF ACCOUNTS

OBJECT OF  
EXPENDITURES

EFFECTIVE DATE: DECEMBER, 1986

Chapter 2, Budget Policy 2-2

The thirteenth, fourteenth and fifteenth digits of the suggested expenditure account designate the sub-object classification. The six sub-objects and their control are :

100 - 260 Personal Services  
300 - 560 Operating Expenses  
600 - 660 Capital Outlay  
700 - 730 Debt Service  
800 - 888 Grants and Aids  
900 - 999 Non-Operating

All departments are required to use these six sub-object classifications, however, they may be expanded at the discretion of the Finance Department.

#### 100 PERSONAL SERVICES

Expenses for salaries, wages, and related benefits provided for all persons employed by the local unit of government whether full-time, part-time, temporary, or seasonal. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, terminal pay and similar direct benefits as well as other costs such as Worker's Compensation and Unemployment Compensation Insurance.

##### 110 Executive Salaries

Includes elected officials and top level management positions. (For constitutional offices include the officers salary only.) Also includes special qualification salary for elected officials (Chapter 145, Florida Statutes), if earned.

##### 120 Regular Salaries and Wages

Includes employees who are or will be members of a retirement system as a condition of their employment. Includes all full-time and part-time employees who make up the regular work force. Employees who are serving a probationary employment period shall be included in this category if they satisfy the other requirements.

This includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers.

CITY OF WEST PALM BEACH  
DEPARTMENT OF FINANCE  
UNIFORM CHART OF ACCOUNTS

OBJECT OF  
EXPENDITURES

130 Other Salaries and Wages

Employees who are not and will not be members of a retirement system as a condition of their employment. Includes all full-time and part-time employees who are not part of the regular work force and who are filling positions having a temporary duration, usually less than 4 consecutive months in a 12-month period.

Reference: Sections 22B-1.04(5)(b) and 22B-1.04(6), FAC.

140 Overtime

Payments in addition to regular salaries and wages for services performed in excess of the regular work hour requirement. This includes all overtime for official court reporters and electronic recorder operator transcribers. Also include the straight time paid to employees required to work on a legal holiday.

150 Special Pay

Includes compensation paid to employees for which no contributions shall be required and no benefits shall be paid under the provisions of the Florida Retirement System or any local government retirement system. This includes incentive pay for law enforcement officers and firefighters.

Reference: Section 943.22(2)(e), FS. - Law Enforcement and Correctional Officers and Section 663.382(5)(c), FS.-Firefighters.

155 Off Duty Pay

Compensation paid to police personnel for providing security service to outside agencies.

212 FICA Taxes

Social Security matching contribution.

220 Retirement Contributions-General

Amounts contributed to a retirement fund for General employees.

225 Retirement Contributions-Police

Amounts contributed to a retirement fund for sworn Police personnel.

227 Retirement Contributions-Fire

Amounts contributed to a retirement fund for uniformed Firefighters.

CITY OF WEST PALM BEACH  
DEPARTMENT OF FINANCE  
UNIFORM CHART OF ACCOUNTS

OBJECT OF  
EXPENDITURES

229 Retirement Contributions-Utilities

Amounts contributed to a retirement fund for employees of the Utilities Department.

231 Health Insurance

Health insurance premiums and benefits paid for employees.

232 Life Insurance

Life insurance premiums and benefits paid for employees.

240 Workers' Compensation

Premiums and benefits paid for workers' compensation insurance.

250 Unemployment Compensation

Amounts contributed to the unemployment compensation fund.

30 OPERATING EXPENSES

Includes expenditures for goods and services which primarily benefit the current period and are not defined as personal services or capital outlay.

301 Administrative Expense

Indirect costs, parking administrative fees, P.I.L.O.T., cost allocation, city services charged to utilities, etc.

310 Professional Services

Legal, medical, dental, engineering, architectural, appraisal and other services procured by the local unit as independent professional assistance. Includes such financial services as bond rating, where the service received is not directly involved with accounting and/or auditing. Also, include fees paid for competency and/or psychiatric evaluations and court appointed attorneys.

311 Legal Services

Fees for attorney services.

312 Legal Services-Investment Claims

Fees for attorney services regarding investment claims.

CITY OF WEST PALM BEACH  
DEPARTMENT OF FINANCE  
UNIFORM CHART OF ACCOUNTS

OBJECT OF  
EXPENDITURES

313 Legal Services-Pensions

Fees for attorney services regarding pensions.

314 Medical Services

Fees for services from doctors, clinics, dental services, veterinary services, hospitals, etc.

316 Engineering Services

Fees paid for engineering services.

320 Accounting and Auditing

Generally includes all services received from independent certified public accountants.

340 Other Contractual Services

Custodial, janitorial and other services procured independently by contract or agreement with persons, firms, corporations or other governmental units. Do not include contracts or services which are defined under sub-objects 310, 311, 312, 313, 314, 316, 320, 460 and 470.

345 MIS Maintenance Services

Services provided by the internal service fund for data processing, maintaining existing programs and the mainframe, and debugging existing programs.

346 MIS New Programs

Costs of services provided by the internal service fund for implementing new software, new programs, new reports, etc.

347 Outside Data Processing Services

This includes services related to data processing that are not provided by the MIS department.

400 Travel

This includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals and incidental travel expenses.

401 Motor Pool Services

Charges for use and replacement of motor pool equipment. Charges are from the Fleet Management internal service fund.



CITY OF WEST PALM BEACH  
DEPARTMENT OF FINANCE  
UNIFORM CHART OF ACCOUNTS

OBJECT OF  
EXPENDITURES

403 Training

This includes course registration fees, tuition and other training costs.

404 Employee Development

Funds used by the Employee Relations Department for college courses, training courses, etc., for employees throughout the City.

411 Communications Systems Service

Charges for dispatching services and communications equipment maintenance (i.e. radios & telephones) from the Telecommunications Internal Service Fund.

412 Telephone Service

Amounts paid for telephone bills. This includes cellular telephone service.

420 Transportation

Freight and express charges, drayage, postage and messenger services.

431 Electric Service

Amounts paid for electric service.

432 Gas Service

Amounts paid for propane and natural gas utility service.

433 Water Service

Amounts paid for water bills.

434 Sewer Service

Amounts paid for sewer bills.

435 Waste Disposal Services

Amounts paid for solid waste collection bills.

440 Rentals and Leases

Amounts paid for leasing or renting land, buildings or equipment. This would also include leasing vehicles.

CITY OF WEST PALM BEACH  
DEPARTMENT OF FINANCE  
UNIFORM CHART OF ACCOUNTS

OBJECT OF  
EXPENDITURES

450 Insurance

Includes all insurance carried for protecting the local government such as fire, theft, casualty, general and professional liability, auto coverage, surety bonds, etc.

451 Insurance - General Liability

Amounts provided to Risk Management through the Budget Office for charges including damages to property, buildings and contents, city equipment, etc.

452 Auto Liability Claims

Auto liability claims paid by the Risk Management internal service fund.

453 General Liability Claims

General liability claims paid by the Risk Management internal service fund.

454 Workers' Compensation Claims

Claims paid for workers' compensation.

455 Insurance - Auto Liability

Amounts provided to Risk Management through the Budget Office for charges including damages to automobiles, trucks, etc.

460 Repair and Maintenance Services

The costs incurred for the repair and maintenance of building and equipment, including all maintenance and service contracts. Do not include custodial or janitorial services which are recorded under sub-object 340.

461 Fire Equipment Maintenance

Repair parts and maintenance costs from outside vendors for Fire Department vehicles and equipment.

462 Automotive Repair and Maintenance

Used only by the Fleet Management internal service fund. Includes cost of parts, outside repairs and maintenance equipment.

463 Sweeper Maintenance

Costs related to the repair and preventative maintenance of City sweeper vehicles, e.g., brooms, rubber squeegees, lubricants, etc.

CITY OF WEST PALM BEACH  
DEPARTMENT OF FINANCE  
UNIFORM CHART OF ACCOUNTS

OBJECT OF  
EXPENDITURES

464 Auto Physical Damage

Repair or replacement of autos due to accidents.

465 Property Damage and Theft

Repair or replacement of property damaged, excluding autos.

468 Equipment Maintenance

Charges for services from the internal service fund for equipment maintenance, i.e., services on vehicles, trucks, lawn mowers, gasoline or diesel powered equipment.

470 Printing and Binding

Costs of printing, binding and other reproduction services which are contracted for or purchased from outside vendors. Also include charges for printing, etc., performed by an in-house print shop. Charges related to the use of the Fax machine.

475 Outside Printing Services

Costs for printing services not provided by the City's Printing Internal Service Fund.

480 Promotional Activities

Includes any type of promotional advertising on behalf of the City, but does not include legal ads.

481 Advertising

Includes any type of promotional advertising on behalf of the local unit, but does not include legal ads.

482 Legal Ads

Amounts paid for legal ads.

490 Operational Expenses

Includes other services not otherwise classified, ordinary witness fees, expert witness fees, information and evidence, etc.

491 Bad Debt Expense

Expenses incurred by the inability to collect receivables.

493 Licenses and Permits

Fees paid for licenses and permits needed during special events coordinated by the City.

CITY OF WEST PALM BEACH  
DEPARTMENT OF FINANCE  
UNIFORM CHART OF ACCOUNTS

OBJECT OF  
EXPENDITURES

495 Defense Fees and Costs

Used only by the Risk Management Fund for witness fees, subpoena fees, court reporter fees, etc.

510 Office Supplies

This object includes materials and supplies such as stationary, preprinted forms, paper, computer software, charts and maps.

520 Operating Supplies

All types of supplies consumed in conducting operations. This category may include food, laboratory supplies, household items, institutional supplies, film, batteries, copy machine supplies, fertilizer and ammunition. Do not include items classified in 521, 522, 523, 524 or 525. Also includes recording tapes and transcript production supplies. Do not include materials and supplies unique to construction or repair of roads or bridges.

521 Gasoline

Includes charges from fuel operations for fuel provided.

522 Diesel Fuel

523 Lubricants

Includes charges from Fleet Management for oil and other lubricants.

524 Chemicals

Chemicals such as chlorine, ammonia, etc., and chemicals used to recharge fire extinguishers (excluding the annual maintenance).

525 Uniforms

Uniform purchase, boots, fire helmets and bunker coats, police holsters, badges and other clothing including rain gear and safety clothing.

530 Road Materials and Supplies

Those materials and supplies used exclusively in the repair and installation of street signs and street striping.

531 Concrete Materials

Materials such as concrete, rebar, wire mesh, wood, etc., used for the repair of sidewalk curbs and foundations.

CITY OF WEST PALM BEACH  
DEPARTMENT OF FINANCE  
UNIFORM CHART OF ACCOUNTS

OBJECT OF  
EXPENDITURES

532 Asphalt Materials

Materials such as asphalt, tack, etc., used for the repair of potholes and the paving of roads.

533 Sewer Materials

Materials used for the repair and maintenance of stormwater inlets, piping, and culverts.

535 Street Lighting Materials and Supplies

Materials used exclusively for the repair and replacement of street lighting fixtures, poles, fuses, wire, etc.

540 Books, Publications, Subscriptions, and Memberships

Includes books, or sets of books if purchased by set, of unit value less than \$500 and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships and professional licenses, paramedic certification fees, and related educational and/or professional data costs.

560 Minor Equipment

Includes light equipment of unit value less than \$500 such as office equipment and other light machinery and equipment, e.g., calculators, chairs, typewriters, etc.

600 CAPITAL OUTLAY

Outlay for the acquisition of or addition to fixed assets.

610 Land

Land acquisition costs, easements, right of way.

620 Buildings

Office buildings, firehouses, garages, jails, zoos, parks and recreational buildings.

621 Building Improvements

Remodeling and improvements made to existing buildings.

622 Conference/Civic Center

Costs to construct a conference/civic center including related consultants studies.

CITY OF WEST PALM BEACH  
DEPARTMENT OF FINANCE  
UNIFORM CHART OF ACCOUNTS

OBJECT OF  
EXPENDITURES

630 Improvements Other Than Buildings

Includes structures and facilities other than buildings such as roads, bridges, curbs, gutters, docks, wharves, fences, landscaping, lighting systems, parking areas, storm drains, athletic fields, etc. Does not include items classified under 631, 632, 633, 634, 635 and 636.

631 Sewers, Pipes, Manholes & Service Connections

Utilities department new sewer connections and manholes.

632 Meters

Meters purchased for utility customer accounts.

633 Fire Hydrants

Utilities department new fire hydrants.

634 Water Main, Valves & Copper Service Lines

Utilities department new mains, etc.

635 Private Fire Protection

Utilities department new private fire lines.

636 Landscaping, Fencing and Parking Areas

Costs for new landscaping, fencing and parking areas.

637 Road Improvements

640 Machinery and Equipment

Includes motor vehicles, heavy equipment - transportation, other heavy equipment, office furniture and equipment, and other machinery and equipment. Also includes court recording, duplicating, and transcribing equipment.

641 Automotive Equipment

Includes motor vehicles and items affixed to the vehicles such as lights, sirens, cages, etc.

650 Construction in Progress

This object is used to account for undistributed work in progress on construction projects. Sufficient documentation of work orders and other related records should be kept in order to establish the validity of this account when posted to the general fixed assets group accounts.

CITY OF WEST PALM BEACH  
DEPARTMENT OF FINANCE  
UNIFORM CHART OF ACCOUNTS

OBJECT OF  
EXPENDITURES

660 Books, Publications, and Library Materials

This object includes all books and publications regardless of value when purchased for use by libraries, educational institutions, and other institutions or facilities where such items constitute a major capital outlay category. This object is also used for these items when they exceed a \$500 unit value regardless of the institution or facility purchasing them.

700 DEBT SERVICE

Outlays for debt service purposes.

710 Principal

Regularly scheduled principal payments of debt service.

720 Interest

Interest payments of debt service.

721 Bonds, Retired Early

Payments to retire bonds before their normal due date.

722 Premium on Bonds Retired Early

Premiums paid to retire bonds before their normal due date.

730 Other Debt Service Costs

Payments for trustee fees, agent fees, etc.

800 GRANTS AND AIDS

Includes all grants, subsidies and contributions to other government agencies and private organizations.

810 Aid to Government Agencies

Includes all grants, subsidies and contributions to other governmental units. Excludes transfers to agencies within the same governmental entity.

820 Aid to Private Organizations

Include all grants, subsidies and contributions to private organizations.

CITY OF WEST PALM BEACH  
DEPARTMENT OF FINANCE  
UNIFORM CHART OF ACCOUNTS

OBJECT OF  
EXPENDITURES

835 Undesignated Donations

Funds that have been set aside for donations but have not yet been assigned to a specific organization.

900 NON-OPERATING

910 Transfers

Includes all transfers between funds which do not represent operating expenditures.

920 Advances

Includes advances to establish working capital and petty cash funds which are expected to be returned when the fund is liquidated.

930 Budget Transfers

Transfers between the Board of County Commissioners, the Constitutional Officers and other taxing authorities.

950 Contingency

Expenditures cannot be made directly from this account. Amounts can be transferred from this account to any other expenditure account in the same fund via an "F" Resolution.

990 Less Amounts Capitalized

Fixed assets purchased through budgetary expenditure accounts get offset by this account in the ISFs and Enterprise Funds.

991 Transfer to Equipment Replacement Reserve

992 Amortization Expense

998 Depreciation Expense

999 Transfer to Fund Balance/Retained Earnings



EXHIBIT E

RESERVE CAPACITY PERCENTAGES

East Central Regional  
Wastewater Treatment Plant

55 MGD (Current Rated Capacity)

ENTITY	FLOW ALLOCATION (MGD)	PERCENTAGE
Lake Worth	12.5	22.727%
Riviera Beach	8.0	14.546%
West Palm Beach	17.0	30.909%
Town of Palm Beach	5.0	9.091%
Palm Beach County	12.5	22.727%
Total:	55.0	100%

EXHIBIT "F"

CITY OF WEST PALM BEACH POLICIES AND PROCEDURES  
INCORPORATED HEREIN BY REFERENCE

PERSONNEL

Chapter 2 of the City Code relating to personnel

CIVIL SERVICES RULES AND REGULATIONS

JOB CLASSIFICATION AND PAY PLAN

DISCIPLINE ADMINISTRATION MANUAL

PROCUREMENT

CITY OF WEST PALM BEACH PROCUREMENT CODE

MINORITY/WOMEN BUSINESS ENTERPRISE PROGRAM  
ORDINANCE AND POLICIES

INDUSTRIAL PRETREATMENT

Article VII of Chapter 31, City Code of Ordinances

EXHIBIT G

EAST CENTRAL REGIONAL WASTEWATER TREATMENT PLANT  
ESTIMATED REPLACEMENT VALUE

UNIT PROCESS	Estimated Replacement Value (\$1,000)		
	Existing Facilities	Facility Improvements	Improved Facilities
Influent Metering	300	-0-	300
Influent Screening & Headworks	2,600	400	3,000
Grit Removal	-0-	2,200	2,200
Conventional Activated Sludge, Diffused Aeration	17,600	4,400	22,000
Secondary Clarification	18,200	-0-	18,200
Return Sludge Pumping	3,600	-0-	3,600
Waste Sludge Pumping	200	100	300
Chlorine Disinfection	1,700	-0-	1,700
Effluent Pumping	5,000	2,900	7,900
Deep Well Disposal	24,000	4,000	28,000
Flow Equalization	4,000	200	4,200
Aerobic Digestion	7,800	-0-	7,800
Decant Tanks	1,500	-0-	1,500
Sludge Thickening	-0-	2,700	2,700
Sludge Dewatering	3,500	2,200	5,700
Supernatant Pumping	300	-0-	300
Reclaimed Water Production	-0-	7,800	7,800
AWT/Wetlands	-0-	900	900
Septage Receiving	-0-	1,700	1,700
Administration Building	300	-0-	300
Miscellaneous (Electric, Piping, Roads, Structures, etc.)	10,000	4,100	14,100
<b>TOTAL</b>	<b>100,600</b>	<b>33,600</b>	<b>134,200</b>