



COUNTY ATTORNEY'S OFFICE
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MEMORANDUM

TO: Mayor Jerry L. Demings
and
County Commissioners

FROM: Jeffrey J. Newton, County Attorney
Lila I. McHenry, Senior Assistant County Attorney
Contact: (407)836-7320

DATE: May 6, 2019

SUBJECT: **Consent Agenda Item for the Board Meeting on May
May 21, 2019**
*Proposed Revised Administrative Regulation 6.02.05, titled "Continuing
Disclosure And Post-Closing Responsibilities For Debt Issues"*

Attached for your review is a proposed revision to Administrative Regulation 6.02.05.

I. EXPLANATION & SUMMARY OF PROPOSED REGULATION:

At the request of the Orange County Administrator's Office, the attached regulation was reviewed in depth and revisions were made to ensure that the regulation is consistent with current practices and procedures.

It is my intent to place the proposal on the May 21, 2019, Consent Agenda for approval by the Board of County Commissioners. Please advise me of any questions, comments, or modifications you may wish to make prior to that meeting.

II ACTION REQUESTED:

Approval of proposed revisions to Administrative Regulation 6.02.05, titled


"Continuing Disclosure And Post-Closing Responsibilities For Debt
Issues"

AMC
Attachment

c: Byron Brooks, County Administrator
Randy Singh, Deputy County Administrator

DRAFT REVISIONS

04/2019

 ORANGE COUNTY ADMINISTRATIVE REGULATIONS	No.: 6.02.05
	Date: 06/27/06
	Approved By: BCC Revised: 03/07/12
Title: CONTINUING DISCLOSURE AND POST-CLOSING RESPONSIBILITIES FOR DEBT ISSUES	Page 1 of 8

I. POLICY

- A. It is the policy of Orange County to provide full and fair disclosure and comply with all post-issuance regulatory obligations in connection with the initial sale and distribution of its publicly marketed debt instruments and to provide appropriate ongoing secondary market information in compliance with the requirements of applicable federal and state securities laws, rules and regulations, including Securities and Exchange Commission (SEC) Rule 15c 2-12 (the "Rule").
- B. This policy shall be implemented through the adoption of the administrative procedures set forth below which provide for assignment of responsibility for information compilation, communication, analysis, response and dissemination.
- C. The Manager of Fiscal and Business Services shall be charged with general authority and responsibility for developing, implementing and overseeing compliance with this policy and the administrative procedures with respect hereto.

II. PROCEDURES

- A. The County Comptroller shall provide or cause to be provided to the Municipal Securities Rulemaking Board (the "MSRB") in an electronic format as prescribed by the MSRB, not later than the following June 1 after each preceding fiscal year end, the following information:
 - 1. Audited financial statements prepared in accordance with generally accepted accounting principles; and
 - 2. Certain annual financial information required to be provided pursuant to the Rule.



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- B. 1. For applicable bond issues prior to December 1, 2010, the Manager of Fiscal and Business Services shall provide or cause to be provided, in a timely manner, to the MSRB in an electronic format as prescribed by the MSRB, notice of the occurrence of any of the following events as required by the Rule, if such event is material:
- a. principal and interest payment delinquencies;
 - b. non-payment related defaults;
 - c. unscheduled draws on debt service reserves reflecting financial difficulties;
 - d. unscheduled draws on credit enhancements reflecting financial difficulties;
 - e. substitution of credit or liquidity providers, or their failure to perform;
 - f. adverse tax opinions or events affecting the tax-exempt status of bonds;
 - g. modifications to rights of the holders of bonds;
 - h. bond calls (other than scheduled mandatory redemption);
 - i. bond defeasances;
 - j. release, substitution, or sale of property securing repayment of bonds; and
 - k. rating changes.
2. For applicable bond issues on or after December 1, 2010, the Manager of Fiscal and Business Services shall provide or cause to be provided to the MSRB in an electronic format as prescribed by the MSRB, in a timely manner as prescribed by the Rule (initially established as not in excess of ten business days after the occurrence of the event):
- a. principal and interest payment delinquencies;
 - b. non-payment related defaults, if material;



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- c. unscheduled draws on the debt service reserves reflecting financial difficulties;
- d. unscheduled draws on credit enhancements reflecting financial difficulties;
- e. substitution of credit or liquidity providers, or their failure to perform;
- f. adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the bonds, or other material events affecting the tax-exempt status of the bonds;
- g. modifications to rights of the holders of the bonds, if material;
- h. bond calls, if material, and tender offers (other than scheduled mandatory redemption);
- i. defeasances;
- j. release, substitution, or sale of property securing repayment of the bonds, if material;
- k. ratings changes;
- l. bankruptcy, insolvency, receivership or similar event of the County;
- m. the consummation of a merger, consolidation, or acquisition involving the County or the sale of all or substantially all of the assets of the County, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; and
- n. appointment of a successor or additional trustee or the change of name of a trustee, if material.



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3. For applicable bond issues on or after February 27, 2019, the Manager of Fiscal and Business Services shall provide or cause to be provided to the MSRB in an electronic format as prescribed by the MSRB, in a timely manner as prescribed by the Rule (initially established as not in excess of ten business days after the occurrence of the event):
- a. principal and interest payment delinquencies;
 - b. non-payment related defaults, if material;
 - c. unscheduled draws on the debt service reserves reflecting financial difficulties;
 - d. unscheduled draws on credit enhancements reflecting financial difficulties;
 - e. substitution of credit or liquidity providers, or their failure to perform;
 - f. adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the bonds, or other material events affecting the tax-exempt status of the bonds;
 - g. modifications to rights of the holders of the bonds, if material;
 - h. bond calls, if material, and tender offers (other than scheduled mandatory redemption);
 - i. defeasances;
 - j. release, substitution, or sale of property securing repayment of the bonds, if material;
 - k. ratings changes;
 - l. bankruptcy, insolvency, receivership or similar event of the County;
 - m. the consummation of a merger, consolidation, or acquisition involving the County or the sale of all or substantially all of the assets of the County, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive



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agreement relating to any such actions, other than pursuant to its terms, if material;

n. appointment of a successor or additional trustee or the change of name of a trustee, if material;

o. incurrence of a financial obligation of the County, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the County, any of which affect holders of the Bonds, if material; and

p. default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a financial obligation of the County, any of which reflect financial difficulties.

The term financial obligation means a debt obligation; a derivative instrument entered into in connection with, or pledged as a security or a source of payment for, an existing or planned debt obligation; or a guarantee of a debt obligation or a derivative. The term financial obligation does not include municipal securities as to which a final official statement has been provided to the MSRB consistent with the Rule.

- C. The County shall provide or cause to be provided, in a timely manner, to the MSRB in an electronic format as prescribed by the MSRB, notice of a failure by the County to provide the information described in Paragraph II. above on or prior to the date set forth therein.
- D. Working through the Manager of Fiscal and Business Services, County Administration and Department Directors shall be responsible for monitoring the County operations within their control as to any possible events required to be disclosed hereunder or other occurrences that may be material with respect to County debt instruments. Following the occurrence of an not set forth in Section II.B., the Manager of Fiscal and Business Services, in consultations with bond and disclosure counsel and financial advisory consultants, shall consult with the County Administrator, the Chief Deputy Comptroller and the County Attorney, or their designees, to gather information, assess the need for disclosure and, if deemed necessary, prepare disclosure appropriate for the given event.
- E. The Office of Fiscal and Business Services and the County Comptroller will coordinate to disseminate the official written disclosure to the MSRB. This notice may be disseminated by a third-party dissemination agent if one is under contract.



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- F. The following procedures are intended to address certifications on the IRS Form 8038 G Form confirming that the County has established written procedures to monitor compliance with issue prices, the use of proceeds, private business uses, arbitrage yield restriction, and rebate requirements of Section 148 of the Internal Revenue Code, as well as training and records retention. The implementation of the procedure is intended to assist in compliance with the tax rules and the opportunity for timely remediation through the "remedial action" regulations or the IRS Voluntary Closing Agreement Program.
1. **Issue Price.** As part of the closing process, the Manager of Fiscal and Business Services shall consult with the County's financial advisor and bond counsel and obtain a written certification from the underwriter, placement agent or other purchaser of the bonds as to the offering price of the bonds that is in form and substance acceptable to the County and bond counsel.
 2. **Use of Proceeds.** The County Comptroller, in consultation with bond and disclosure counsel, will:
 - a. maintain clear and consistent accounting procedures for tracking the investment and expenditures of bond proceeds, including investment earnings on bond proceeds;
 - b. at or shortly after closing of a bond issue, ensure that any allocations for reimbursement expenditures comply with the tax certificate; and
 - c. monitor that sale proceeds and investment earnings on sale proceeds of tax-exempt bonds are spent in a timely fashion consistent with the requirements of the tax certificate.
 3. **Monitoring Private Business Use.** The Manager of Fiscal and Business Services, in consultation with the County Attorney, bond and disclosure counsel, shall review proposed contracts or arrangements with non-governmental persons or organizations or the federal government (collectively referred to as "private persons") with respect to the bond-financed facilities which could result in private business use of the facilities such as sales of bond-financed facilities; leases of bond-financed facilities and management service contracts relating to bond-financed facilities and shall have bond counsel review new contracts or



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amendments and determine whether any limits on private business use are exceeded and, if so, whether any actions are required to be taken to comply with the tax rules.

4. Arbitrage, Yield Restriction and Rebate Compliance. The Manager of Fiscal and Business Services will (i) confirm that bond counsel has filed the applicable information reports (such as IRS Form 8038-G) for each bond issue with the IRS on a timely basis, and (ii) maintain copies of such form including evidence of timely filing as part of the transcript of the bond issue. The County Comptroller, in consultation with appropriate consulting firms, if necessary, shall confirm, recalculate and annually monitor the calculation of arbitrage on outstanding County debt as the basis for ongoing rebate compliance as set forth in the IRS Form 8038-G and the tax certificate.
5. Training and Retention of Records. The Manager of Fiscal and Business Services will circulate training materials and guidance prepared by bond and disclosure counsel regarding developing continuing disclosure regulatory compliance and compliance with the rules applicable to the issuance of tax-exempt bonds for review by responsible individuals. Responsible individuals will undertake training needed to maintain professional certification and to obtain any applicable continuing education related to issuance and accounting of tax-exempt bond proceeds and investing public funds. Working together, the County Comptroller and the Office of Fiscal and Business Services will ensure that for each issue of bonds, the transcript and all records and documents described in these procedures will be maintained while any of the bonds are outstanding and during the three-year period following the final maturity or redemption of that bond issue, or if the bonds are refunded (or re-refunded), while any of the refunding bonds are outstanding and during the three-year period following the final maturity or redemption of the refunding bonds and will also comply with Florida public records retention laws.



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6. Execution of IRS Form 8038-G. The County Comptroller, the Manager of Fiscal and Business Services, or other individual authorized pursuant to a resolution of the Board of County Commissioners shall execute IRS Form 8038-G as an authorized representative of the County.

FOR MORE INFORMATION CONTACT:
REFERENCE:

Fiscal and Business Services Division
Securities and Exchange Commission,
Municipal Securities Rulemaking Board,
Internal Revenue Service



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09-23-10 10:15 AM RCVB

ADMINISTRATIVE REGULATIONS

CHANGE 45

MEMORANDUM

To: All Administrative Regulations

From: Anna M. Caban, Legal Administrative Supervisor
County Attorney's Office 

Date: May 23, 2019

Subject: Revised Administrative Regulation 6.02.05

The following listed and attached revisions and corrections are forwarded to you for inclusion in Orange County's Administrative Regulations:

- Attachment 1: Revised Table of Contents, prepared to properly reflect all revisions to date.
- Attachment 2: Revised Administrative Regulations 6.02.05, titled "Continuing Disclosure And Post -Closing Responsibilities For Debt Issues"

Please insert the updated Table of Contents and revised Administrative Regulations in your copy of the Orange County Administrative Regulations.

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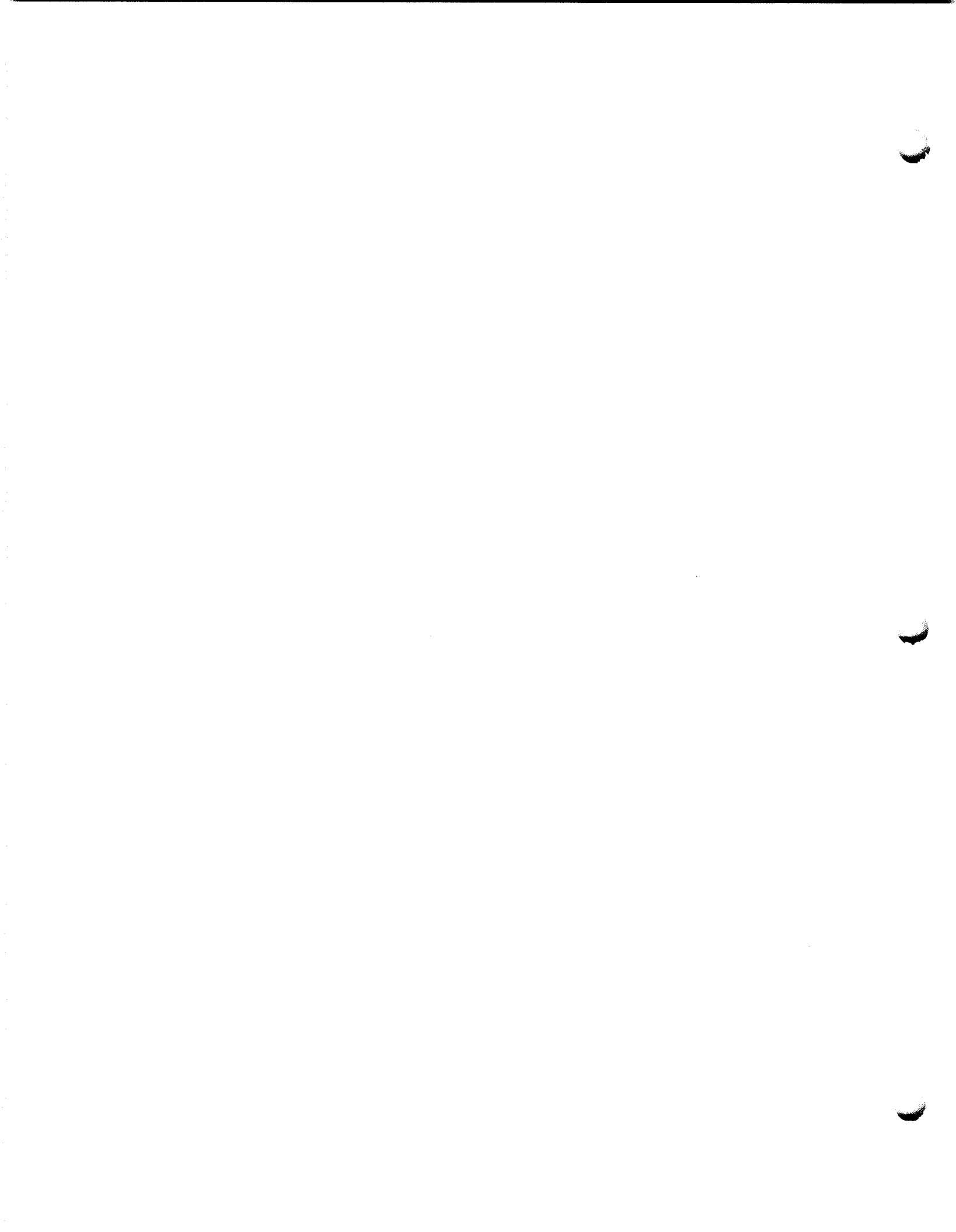
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7.13	Public Employee Code of Ethics	9/21/87	6/27/06	8.11	Great Oaks Village Facilities	6/18/91 6/27/06
7.13.01	Discounts and Special Offers to County Employees	9/21/87	6/27/06	8.12	Use of County Facilities	11/24/92 6/27/06
7.13.02	Employee and Volunteer Service Awards	6/2/98	12/1/98 6/27/06 04/11/17 01/23/18	8.13	Energy Conservation	11/09/10
				PURCHASING		
				9.01	Contract Negotiation Procedures	6/27/06
				9.01.01	Responsibilities for Preparing Contracts	6/27/06
				9.01.02	Procurement Policies and Procedures	6/27/06
				9.01.09	Recycled Product Procurement Policy	11/24/92 6/27/06
				9.01.10	Continuing Contracts for Engineering, Architectural, Surveying and Mapping, and/or Landscaping Architectural Services	11/03/92 6/27/06
				9.01.13	Procedures for Competitive Proposal Awards	8/4/02 4/13/93 6/27/06

* Refer to Orange County Policy Manual



ORANGE COUNTY ADMINISTRATIVE REGULATIONS

		EFFECTIVE/ APPROVAL DATE	REV. DATE		EFFECTIVE/ APPROVAL DATE	REV. DATE
9.01.14	Protest Meetings with the Board of County Commissioners	6/27/06				
9.01.15	Discrimination Complaints Pursuant to the Orange County Procurement Ordinance	2/19/08				
9.02	Minority / Women-Owned Business	02/07/12				
UTILITIES						
10.02	Temporary Water Services	6/27/06				
10.03	Costs of Collecting Outstanding Balance Due	6/27/06				
10.03.01	Dishonored Payments – Utilities	6/27/06				
10.03.02	Discontinuation of Service	6/27/06	7/14/09			
10.03.04	Customers on Life Support	6/27/06				
10.03.05	After-Hours Charges	6/27/06				
10.03.06	Payment Arrangements	6/27/06				
10.03.07	Deposits	6/27/06				
10.03.08	Credit Account Policy – Solid Waste Division, Landfill Operations, Utilities Department	6/27/06				
10.03.09	Temporary Wastewater Service	4/07/09				
MISCELLANEOUS						
11.01.01	Burial and Cremation Service	8/21/01	6/27/06			
11.03	Convention Center Regulations	6/18/91	6/27/06			
11.03.01	Convention Center Promotions	9/18/89	6/27/06			
			7/31/12			
11.03.02	Convention Center Pricing	9/18/89	7/31/12			
11.03.03	Authority to Execute Routine Documents Relating to Convention Center	7/31/12				
11.05.03	Lot Pipe Installation	9/18/89	6/27/06			
11.05.05	Cosmetic Maintenance	9/18/89	6/27/06			
11.05.07	Sidewalk Policy	10/29/90	6/27/06			
11.06	Telephones (Land-line), Cellular Telephone, and Other Instant Communication Devices	6/27/06	2/26/13			
11.07	Lost or Abandoned Property Found by County Employees	9/18/89	6/27/06			
11.07.01	Environmentally Sensitive Lands Acquisitions	11/10/92	6/27/06			
11.08	Unlicensed Contracting	08/06/13				
11.09	Delegation of Limited Authority to Execute Agreements Relating to Animal Services	08/21/18				

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FINANCE AND BUDGET

6.01 GENERAL FISCAL POLICY

I. POLICY

Annual Budget: The annual operating budget prepared by the County Mayor and approved by the Board of County Commissioners is the basis for all expenditures necessary for conducting daily County business. The budget is a fund budget structured to provide departmental appropriations in conformance with Chapter 129, Florida Statutes, and the Uniform Accounting System prescribed by the Florida Department of Financial Services and generally accepted accounting principles for governments. Orange County shall operate under a unified and uniform budget system. The County Administrator shall be responsible for developing appropriate budgetary procedures consistent with Florida Statutes, which shall be followed by all departments or divisions submitting budgets to the Board of County Commissioners for approval.

II. PROCEDURES

A. Budget Control: The Office of Management and Budget has staff responsibility for budgetary control. However, Department Directors, Division Managers, and Elected Officials working in coordination with the Office of Management and Budget shall ensure that funds are available in the budget to meet planned expenditures. No expenditures or commitment of Orange County funds will be permitted that will exceed an appropriation.

B. Balanced Budget: The aforementioned annual budget will be a balanced budget as prescribed by Chapter 129, Florida Statutes, i.e., appropriations shall not exceed revenues anticipated to be available in each fund during the fiscal year as contained in annual revenue estimates.

C. Budget Amendments: The Board of County Commissioners may amend a budget under circumstances permitted by Chapter 129, Florida Statutes. The Office of Management and Budget will initiate or approve all budget amendments prior to submission to the Board of County Commissioners for approval. Amendments will be processed in accordance with Chapter 129, Florida Statutes, as described further by Administrative Regulation 6.02.03.

D. County Comptroller to Pre-audit all Disbursements of County Funds: In compliance with Chapter 129, Florida Statutes, the County Comptroller will perform a pre-audit examination of all financial transactions prior to their consummation for the purpose of determining (1) propriety of the transaction, (2) compliance with purchasing procedures, and (3) conformance to budget. As County Auditor, the Comptroller is required by law to refuse to sign or deliver a County warrant for unlawful purposes.

E. Types of Funds: To provide proper accountability for the different kinds of resources, "funds" are established. Each fund is a separate accounting entity with its own resources, liabilities and residual balance, and its own self-balancing accounting system. Funds with similar objectives, activities, and legal restrictions are categorized into fund types that are grouped into broad classifications. For more information regarding each classification and its corresponding fund types, refer to the current year Biennial Budget Book (Budget in Brief section).

FOR MORE INFORMATION CONTACT: Office of Management and Budget

REFERENCE: Florida Statutes, Chapter 129; Administrative Regulation 6.02.03; Orange County Biennial Budget Book, Budget in Brief section

APPROVED: 5/11/87

REVISED: 6/27/06

6.01.02 CAPITAL REVENUES AND EXPENDITURES

I. POLICY

Orange County's Capital Improvements Programs shall include any expenditure for the acquisition, construction, installation and/or renovation of facilities that are expected to be in service for at least 10 years, and have a value in excess of \$25,000.

Capital projects are relatively large in scale, non-recurring projects that may require multi-year financing. Examples include buildings, roads, parks, and drainage systems. The Capital Improvement Budget may have large fluctuations from year to year due to project schedules.

Revenues for capital projects come from diverse sources, including long-term bonds, impact fees, taxes and grants.

II. PROCEDURES

A. All acquisition, design and construction costs and any other costs associated with preparing a facility for use should be included in the project.

B. Available funds for capital expenditures are based on revenue projections and long-term/short-term financing plans.

C. To the maximum extent financially and legally possible, capital improvement projects will be financed with public service taxes, sales taxes, gas taxes, enterprise funds, Federal and State grant funds, special assessments, impact fees, or a portion of the county Ad Valorem tax dedicated to capital improvements. When these or other pay-as-you-go sources are not available or sufficient, consideration will be given to debt financing.

D. Each long-term debt (bonds) issuance by a governmental fund shall be established as a separate fund, and qualifying capital projects may be budgeted and accounted for in a capital project fund. Balances will be re-appropriated each year until the project is completed. This allows ready identification of residual debt proceeds when they are required to be transferred to sinking funds by bond resolutions. For enterprise funds, long-term debt issuance shall be budgeted and accounted for within that enterprise fund. Debt proceeds for enterprise funds are identified by a separate balance sheet account, which allows residual proceeds to be tracked within the fund.

E. In the event project spending is less than projected for the current fiscal year, any unexpended budget may be rebudgeted during the fiscal year during the Annual Budget Amendment process when final fund balance is determined. Departments must provide a revised spending plan for cash flow purposes to the Office of Management and Budget indicating changes to the 5-year CIP plan including total project cost.

F. Projected expenditures will be in compliance with all applicable federal, state, and local laws and regulations.

FOR MORE INFORMATION CONTACT: Office of Management and Budget
REFERENCE: Florida Statutes, Chapter 335.075 and 336.41
APPROVED: 5/11/87
REVISED: 6/27/06

6.02 GENERAL OPERATING BUDGET

I. POLICY

A. The County Mayor shall plan and prepare a balanced budget that conforms to the uniform classification of accounts as prescribed by the Florida Department of Financial Services.

B. The budget shall include operating revenues that equal 95% of all receipts anticipated from all sources including taxes.

C. The budget shall include provisions for balances brought forward which shall equal total appropriations (expenditures) and reserves. Balances brought forward may not exceed 20% of the budget. Provisions for contingency reserves may not exceed 10% of total budget.

D. The Office of Management and Budget, under the direction of the County Mayor, shall be responsible for the preparation and monitoring of the Biennial County Budget and also for ensuring department compliance with this policy.

E. It is unlawful for the County to expend or contract for the expenditures of more than the amount budgeted in any fund's annual appropriation for any fiscal year. An exception may be made for multi-year construction contracts where funding has been approved in the 5-year Capital Improvement Program Plan and sufficient monies are available in the current year's budget to meet the progress payments within the current fiscal year.

F. The fiscal year of Orange County shall commence October 1 and end September 30 in accordance with Florida Statutes.

II. PROCEDURES

A. The Office of Management and Budget will be responsible for the preparation of the Biennial Budget calendar in accordance with applicable Florida Statutes. For specific dates, refer to the current year Biennial Budget Book (Budget in Brief section).

B. The Board of County Commissioners adopts budgets for all Governmental Funds on a modified accrual basis. Fiduciary funds, due to their nature, are not required to be budgeted.

C. Proprietary fund budgets are prepared on an accrual basis and are consistent with Generally Accepted Accounting Principles (GAAP) except that depreciation, amortization, and gain/losses on the disposal of assets are not budgeted, while capitalized net interest costs on funds borrowed to finance the construction of fixed assets are budgeted as interest income and interest expense. Debt proceeds and principal payments are respectively budgeted as revenues and expenditures. Capital outlay expenditures are also budgeted and are reclassified into Property, Plant and Equipment and eliminated from results of operations for financial reporting purposes. Residual unappropriated liquid assets resulting from prior operation are budgeted and included as revenue on a budgetary basis but are eliminated from revenues on a GAAP basis for financial reporting.

FOR MORE INFORMATION CONTACT: Office of Management and Budget

REFERENCE: OMB Procedures Manual; OMB Annual Budget Reference Manual; County Attorney's Legal Opinion December 29, 1986, Subject: Contracts For Capital Projects which Extend Past, Current Fiscal Year; Florida Statutes Chapter 129; Orange County Biennial Budget Book, Budget in Brief section

APPROVED: 6/8/87

REVISED: 6/27/06

6.02.01 GENERAL CAPITAL BUDGET

I. POLICY

A. The Capital Improvements Budget and Program provide the means through which Orange County Government takes a planned and programmed approach to utilize its financial resources in the most responsible and efficient manner in order to meet the service and facility needs of the County.

B. All County capital improvements will be made substantially in accordance with the adopted Capital Improvements Program, and as outlined in the Growth Management Policy. A five-year plan for capital improvements will be developed and updated annually.

C. The County will enact an annual capital budget based on the five-year capital improvements plan. Future capital expenditures necessitated by changes in population, changes in real estate development, or changes in economic base will be calculated and included in capital budget projections.

D. The Office of Management and Budget will coordinate development of the capital improvement

budget and development of the operating budget. Future operating costs associated with new capital improvement will be projected and included in operating budget forecasts.

E. The County will finance only those capital improvements that are consistent with the Capital Improvements Program and County priorities, and whose operating and maintenance costs have been included in operating budget forecasts.

F. The County will attempt to maintain all its assets at a level adequate to protect the County's capital investment, and to minimize future maintenance and replacement costs. The maintenance of existing assets is the County's primary capital expenditure consideration.

G. The County will project its equipment replacement and maintenance need for the next several years and will update this projection each year. From this projection a maintenance and replacement schedule will be developed and followed.

H. The County will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval. The County will determine the least costly financing method for all new projects.

II. PROCEDURES

A. Project requests will be reviewed and prioritized by the Special committees chaired by the County Administrator or his designee.

FOR MORE INFORMATION CONTACT: Office of Management and Budget

REFERENCE: OMB Annual Budget Reference Manual

APPROVED: 6/8/87

REVISED: 6/27/06

6.02.02 IMPLEMENTATION OF CAPITAL IMPROVEMENTS PROGRAM

I. POLICY

The Capital Improvements Budget and Program provides the means through which Orange County Government takes a planned and programmed approach to utilizing its financial resources in the most responsive and efficient manner to meet its service and facility needs. The capital budgeting process is developed to

achieve the following:

- Consolidate and coordinate all the various department requests with the goal of reducing delays and coordinating the individual programs of the departments.
- Establish a system of procedures and priorities by which each proposal can be evaluated in terms of the public need, the comprehensive plan of the area, the interrelationship of projects, and cost requirements.
- Schedule the proposals over an extended period of time whereby the Capital Improvements Program can be achieved.
- Anticipate needed projects and relating them to existing and projected fiscal capacity.
- Successfully implement level of service standards for public facilities as outlined in Florida Statutes Chapter 163.

The Board of County Commissioners will approve the Orange County Capital Improvements Program as part of the budget resolution. Deviations of total project cost from the approved Capital Improvements Program or the addition of a new project will require approval by the Board of County Commissioners.

Definition: Capital Improvements Project (CIP)
– A capital improvement project is defined as any governmental expenditure for the acquisition, construction, installation, and/or renovation of facilities that are expected to be in service for at least 10 years. Capital projects are relatively large scale, non-recurring projects that may require multi-year financing. Expenditures that meet this criteria and are in excess of \$25,000 should be included in Orange County's Capital Improvements Program.

II. PROCEDURES

A. In accordance with the definition of a Capital Improvement, any County Department that requires a capital improvements project must submit a Capital Improvement Budget and Program Project Submittal form to the Office of Management and Budget. Departments shall submit capital project requests for each five-year period of the Capital Improvements Budget and Program using software as specified by the Office of Management and Budget (OMB).

B. Departments shall prepare capital project requests according to the following steps in order to facilitate the completion of the Capital Improvements Program for each five-year period:

1. Departments shall refer to the OMB Biennial CIP Budget Reference Manual for detailed procedures on preparation of the Capital Improvements Budget and Program.

2. To determine potential capital improvements projects for the biennial budget for the next five years, departments shall conduct capital project need assessments, consider completed project studies, County Mayor or Commissioners' priorities, and any unfunded items. The first year of the five-year plan must coincide with the proposed fiscal year budget.

3. The most current Capital Improvements Program shall be reviewed and all original project submissions shall be updated. Departments shall also prepare new CIP submittals, which shall include a substantial completion date and budget. The budget for each project shall indicate the total cost of the project.

4. Capital improvement project(s) that require assistance from the Capital Projects Division shall be submitted and reviewed by the Capital Projects division to verify project requirements cost and capacity before submission to the Office of Management and Budget.

5. All capital projects shall be reviewed and prioritized with the Department Director prior to submission to the Office of Management and Budget.

6. The Office of Management and Budget will compile all capital improvement project submittals and submit them to the CIP Prioritization Committee.

7. The CIP Prioritization Committee will review project submissions and rank projects according to an approved list of criteria. All department submittals will go through this process with the exception of Public Works, Convention Center, and Utilities. The CIP Prioritization Committee will rank Public Works Stormwater projects for funding due to the fact that these projects are funded by general countywide revenues, and therefore must compete with other countywide projects for funding. If necessary, the Prioritization Committee may require additional information and/or request meetings with Departments

for further clarification.

8. Upon completion of the ranking of the capital improvement projects the CIP Prioritization Committee will provide a list of ranked projects to the CIP Executive Committee.

9. The CIP Executive Committee will review the ranked projects to determine the final list of projects that will be included in the budget presentation to the County Mayor.

10. Upon review and approval, the County Mayor will include the five-year CIP Program and Budget in the Proposed Budget submitted to the Orange County Board of County Commissioners for review during the budget worksessions.

11. The Board of County Commissioners will approve the proposed five-year capital improvements program and budget with the adoption of the budget resolution at the final public hearing in September.

12. Capital Improvements Program amendments will be processed and approved through the Office of Management and Budget in accordance with Administrative Regulation 6.02.03, Budget Transfers and Amendments. Forms and instructions are available from the Office of Management and Budget.

13. Quarterly CIP expenditure reports will be prepared by the Office of Management and Budget and furnished to the Board of County Commissioners, County Administrator, participating departments/divisions and other agencies as requested.

FOR MORE INFORMATION CONTACT: Office of Management and Budget

REFERENCE: OMB Annual Budget Reference Manual; Florida Statutes 163

APPROVED: 6/8/87

REVISED: 6/27/06

6.02.03 BUDGET TRANSFERS AND AMENDMENTS

I. POLICY

The County budgeting process must be dynamic and flexible enough to meet the changing needs of the Departments and Divisions throughout the fiscal year. A means must be provided through which these changing needs can be accommodated within the framework of applicable Florida Statutes and local

ordinances and resolutions.

Changes may be made to the budget at any time throughout the fiscal year and up to sixty days after fiscal year end or as permitted by Florida Statute in accordance with the procedures outlined in this Regulation.

II. PROCEDURES

A. Budget Amendments - Fund revenue and expenditure amounts may be increased or decreased by formal action of the Board of County Commissioners (BCC). All budget amendments will be processed through the Office of Management and Budget (OMB) in accordance with chapter 129.03 of the Florida Statutes. However, fund revenue and expenditure amounts may be increased by the BCC without a public hearing in the event of revenue received from an unanticipated source, or for increased receipts in a proprietary fund.

B. Budget Transfers - Department operating unit budgets may be amended by formal transfer action. Budget transfers which are intradepartmental in nature may be approved by OMB. Budget transfers that are interdepartmental in nature, or which involve fund reserve additions or distributions must be reviewed and formally approved by the BCC prior to execution.

C. Detailed procedures for preparing budget transfers are available from OMB. Questions regarding preparation or routing of a budget transfer or amendment should be directed to OMB.

D. Capital Improvements Budget Amendments – Capital Budgets may be modified by formal action of the BCC if any of the following conditions exist:

1. The project is not a part of the original program adopted as the Capital Improvements Budget and Program.

2. The project is deleted from the adopted Capital Improvements Budget and Program.

3. Total project costs increase or decrease from those identified in the adopted Capital Improvements Budget and Program.

4. The proposed method of financing the project is different from that indicated in the Capital Improvements Budget and Program.

5. The basic content and emphasis of the project is different from that indicated in the Capital Improvements Budget and Program.

E. BCC approval is not required when total project cost is not changing except as noted above.

FOR MORE INFORMATION CONTACT: Office of Management and Budget

REFERENCE: Florida Statute, Chapter 129,03(a); Florida Statute, Chapter 129.06

APPROVED: 6/8/87

REVISED: 8/4/92; 6/27/06

6.02.04 ISSUANCE OF REVENUE BONDS

I. POLICY

A. Orange County has the authority to issue revenue bonds or general obligation bonds pursuant to a competitive bid process or a negotiated sale.

B. It is the policy of Orange County to sell its bonds in the manner which will result in the lowest overall cost to the County while meeting the County's operational and program needs and deadlines.

C. The competitive bid process should be utilized in the sale of bonds unless otherwise recommended by the County Administrator or the Orange County Comptroller, or both, and approved by the Board of County Commissioners (BCC).

II. PROCEDURES

A. The County's revenue bonds and general obligation bonds shall be sold by a competitive bid process except as otherwise authorized by this Administrative Regulation.

B. The County's bonds may be sold by a negotiated transaction only if:

(1) Such negotiated sale is recommended by the County Administrator or the County Comptroller, or both; and

(2) Such recommendation is set forth in writing and contains the specific reasons why a competitive bid process would not be in the best interests of the County; and

(3) Such reasons include one or more of the

reasons set forth in Paragraph C, below; and

(4) The BCC approves the recommendation by majority vote of the members present.

C. The County Administrator or the County Comptroller, or both, may recommend that a particular issue of the County's bonds be sold pursuant to a negotiated sale only if at least one of the following criteria exists:

(1) The primary security or source of payment for the bonds is new or untested in the market;

(2) The particular structure of the bond issue is highly complex or is new and untested;

(3) The bond transaction involves innovative financing techniques or "derivative products";

(4) Market conditions are unstable or chaotic;

(5) A sudden or dramatic credit rating deterioration has occurred for the County, the State of Florida, or the surrounding region;

(6) The particular source of revenue pledged to the proposed bond issue has experienced a sudden or dramatic deterioration in its credit rating or marketability or is otherwise a weak credit;

(7) The size of the bond issue is considerably larger than the County has previously brought to market for that particular revenue source or is otherwise of such size that it would be difficult to sell the bonds through competitive bids;

(8) There is evidence or reason to conclude that a competitive bid process will result in higher borrowing costs for the County;

(9) There is reason to conclude that a competitive bid process will not meet the County's operational or program needs or deadlines, and a negotiated sale will;

(10) The County wants to ensure participation by minority- and women-owned investment banking firms and/or by local and regional firms.

D. When a negotiated sale is approved by the BCC, underwriters will be selected pursuant to the

applicable County code and Administrative Regulations.

E. Nothing in this Regulation shall prohibit the use of set asides, auctions, and other devices which will encourage or ensure the participation of minority and/or women-owned businesses and/or local or regional underwriting firms in competitively bid bond sales, all as may be approved from time to time by the BCC.

F. This Regulation applies only to bonds issued by Orange County, Florida, and does not apply to any special districts within the County, either dependent or independent.

G. Failure to comply, in whole or in part, with this Regulation pertaining to the method of sale of Orange County bonds shall have no effect whatsoever on the validity of any such bonds. Furthermore, nothing in this Regulation shall create either a cause of action or standing to sue for or on the part of any person or firm.

FOR MORE INFORMATION CONTACT: Fiscal and Business Services

REFERENCE: Orange County Code, Article III, Chapter 17 (Procurement Ordinance)

APPROVED: 2/22/94

REVISED: 6/27/06

6.02.05 CONTINUING DISCLOSURE AND POST-CLOSING RESPONSIBILITIES FOR DEBT ISSUES

I. POLICY

A. It is the policy of Orange County to provide full and fair disclosure and comply with all post-issuance regulatory obligations in connection with the initial sale and distribution of its publicly marketed debt instruments and to provide appropriate ongoing secondary market information in compliance with the requirements of applicable federal and state securities laws, rules and regulations, including Securities and Exchange Commission (SEC) Rule 15c 2-12 (the "Rule").

B. This policy shall be implemented through the adoption of the administrative procedures set forth below which provide for assignment of responsibility for information compilation, communication, analysis, response and dissemination.

C. The Manager of Fiscal and Business Services

shall be charged with general authority and responsibility for developing, implementing and overseeing compliance with this policy and the administrative procedures with respect hereto.

II. PROCEDURES

A. The County Comptroller shall provide or cause to be provided to the Municipal Securities Rulemaking Board (the "MSRB") in an electronic format as prescribed by the MSRB, not later than the following June 1 after each preceding fiscal year end, the following information:

1. Audited financial statements prepared in accordance with generally accepted accounting principles; and

2. Certain annual financial information required to be provided pursuant to the Rule.

B. 1. For applicable bond issues prior to December 1, 2010, the Manager of Fiscal and Business Services shall provide or cause to be provided, in a timely manner, to the MSRB in an electronic format as prescribed by the MSRB, notice of the occurrence of any of the following events as required by the Rule, if such event is material:

a. principal and interest payment delinquencies;

b. non-payment related defaults;

c. unscheduled draws on debt service reserves reflecting financial difficulties;

d. unscheduled draws on credit enhancements reflecting financial difficulties;

e. substitution of credit or liquidity providers, or their failure to perform;

f. adverse tax opinions or events affecting the tax-exempt status of bonds;

g. modifications to rights of the holders of bonds;

h. bond calls (other than scheduled mandatory redemption);

i. bond defeasances

j. release, substitution, or sale of property securing repayment of bonds; and

k. rating changes.

2. For applicable bond issues on or after December 1, 2010, the Manager of Fiscal and Business Services shall provide or cause to be provided to the MSRB in an electronic format as prescribed by the MSRB, in a timely manner as prescribed by the Rule (initially established as not in excess of ten business days after the occurrence of the event):

a. principal and interest payment delinquencies;

b. non-payment related defaults, if material;

c. unscheduled draws on the debt service reserves reflecting financial difficulties;

d. unscheduled draws on credit enhancements reflecting financial difficulties;

e. substitution of credit or liquidity providers, or their failure to perform;

f. adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the bonds, or other material events affecting the tax-exempt status of the bonds;

g. modifications to rights of the holders of the bonds, if material;

h. bond calls, if material, and tender offers (other than scheduled mandatory redemption);

i. defeasances;

j. release, substitution, or sale of property securing repayment of the bonds, if material;

k. ratings changes;

l. bankruptcy, insolvency, receivership or similar event of the County;

m. the consummation of a merger, consolidation, or acquisition involving the County or the sale of all or substantially all of the assets of the County, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; and

n. appointment of a successor or additional trustee or the change of name of a trustee, if material.

3. For applicable bond issues on or after February 27, 2019, the Manager of Fiscal and Business Services shall provide or cause to be provided to the MSRB in an electronic format as prescribed by the MSRB, in a timely manner as prescribed by the Rule (initially established as not in excess of ten business days after the occurrence of the event):

a. principal and interest payment delinquencies;

b. non-payment related defaults, if material;

c. unscheduled draws on the debt service reserves reflecting financial difficulties;

d. unscheduled draws on credit enhancements reflecting financial difficulties;

e. substitution of credit or liquidity providers, or their failure to perform;

f. adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the bonds, or other material events affecting the tax-exempt status of the bonds;

g. modifications to rights of the holders of the bonds, if material;

h. bond calls, if material, and tender offers (other than scheduled mandatory redemption);

i. defeasances;

j. release, substitution, or sale of

property securing repayment of the bonds, if material;

k. ratings changes;

l. bankruptcy, insolvency, receivership or similar event of the County;

m. the consummation of a merger, consolidation, or acquisition involving the County or the sale of all or substantially all of the assets of the County, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;

n. appointment of a successor or additional trustee or the change of name of a trustee, if material;

o. incurrence of a financial obligation of the County, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the County, any of which affect holders of the Bonds, if material; and

p. default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a financial obligation of the County, any of which reflect financial difficulties.

The term financial obligation means a debt obligation; a derivative instrument entered into in connection with, or pledged as a security or a source of payment for, an existing or planned debt obligation; or a guarantee of a debt obligation or a derivative. The term financial obligation does not include municipal securities as to which a final official statement has been provided to the MSRB consistent with the Rule.

C. The County shall provide or cause to be provided, in a timely manner, to the MSRB in an electronic format as prescribed by the MSRB, notice of a failure by the County to provide the information described in Paragraph II. above on or prior to the date set forth therein.

D. Working through the Manager of Fiscal and Business Services, County Administration and Department Directors shall be responsible for monitoring the County operations within their control as to any possible events required to be disclosed

hereunder or other occurrences that may be material with respect to County debt instruments. Following the occurrence of an not set forth in Section II.B., the Manager of Fiscal and Business Services, in consultations with bond and disclosure counsel and financial advisory consultants, shall consult with the County Administrator, the Chief Deputy Comptroller and the County Attorney, or their designees, to gather information, assess the need for disclosure and, if deemed necessary, prepare disclosure appropriate for the given event.

E. The Office of Fiscal and Business Services and the County Comptroller will coordinate to disseminate the official written disclosure to the MSRB. This notice may be disseminated by a third-party dissemination agent if one is under contract.

F. The following procedures are intended to address certifications on the IRS Form 8038 G confirming that the County has established written procedures to monitor compliance with issue prices, the use of proceeds, private business uses, arbitrage yield restriction, and rebate requirements of Section 148 of the Internal Revenue Code, as well as training and records retention. The implementation of the procedure is intended to assist in the implementation with the tax rules and the opportunity for timely remediation through the "remedial action" regulations or the IRS Voluntary Closing Agreement Program.

1. Issue Price. As part of the closing process, the Manager of Fiscal and Business Services shall consult with the County's financial advisor and bond counsel and obtain a written certification from the underwriter, placement agent or other purchaser of the bonds as to the offering price of the bonds that is in form and substance acceptable to the County and bond counsel.

2. Use of Proceeds. The County Comptroller, in consultation with bond and disclosure counsel, will:

a. maintain clear and consistent accounting procedures for tracking the investment and expenditures of bond proceeds, including investment earnings on bond proceeds;

b. at or shortly after closing of a bond issue, ensure that any allocations for reimbursement expenditures comply with the tax certificate; and

c. monitor that sale proceeds and investment earnings on sale proceeds of tax-exempt bonds are spent in a timely fashion consistent with the requirements of the tax certificate.

3. Monitoring Private Business Use. The Manager of Fiscal and Business Services, in consultation with the County Attorney, bond and disclosure counsel, shall review proposed contracts or arrangements with non-governmental persons or organizations or the federal government (collectively referred to as "private persons") with respect to the bond-financed facilities which could result in private business use of the facilities such as sales of bond-financed facilities; leases of bond-financed facilities and management service contracts relating to bond-financed facilities and shall have bond counsel review new contracts or amendments and determine whether any limits on private business use are exceeded and, if so, whether any actions are required to be taken to comply with the tax rules.

4. Arbitrage, Yield Restriction and Rebate Compliance. The Manager of Fiscal and Business Services will (i) confirm that bond counsel has filed the applicable information reports (such as IRS Form 8038-G) for each bond issue with the IRS on a timely basis, and (ii) maintain copies of such form including evidence of timely filing as part of the transcript of the bond issue. The County Comptroller, in consultation with appropriate consulting firms, if necessary, shall confirm, recalculate and annually monitor the calculation of arbitrage on outstanding County debt as the basis for ongoing rebate compliance as set forth in the IRS Form 8038-G and the tax certificate.

5. Training and Retention of Records. The Manager of Fiscal and Business Services will circulate training materials and guidance prepared by bond and disclosure counsel regarding developing continuing disclosure regulatory compliance and compliance with the rules applicable to the issuance of tax-exempt bonds for review by responsible individuals. Responsible individuals will undertake training needed to maintain professional certification and to obtain any applicable continuing education related to issuance and accounting of tax-exempt bond proceeds and investing public funds. Working together, the County Comptroller and the Office of Fiscal and Business Services will ensure that for each issue of bonds, the transcript and all records and documents described in these procedures will be maintained while any of the bonds are outstanding and during the three-year period following

the final maturity or redemption of that bond issue, or if the bonds are refunded (or re-refunded), while any of the refunding bonds are outstanding and during the three-year period following the final maturity or redemption of the refunding bonds and will also comply with Florida public records retention laws.

6. Execution of IRS Form 8038-G. The County Comptroller, the Manager of Fiscal and Business Services, or other individual authorized pursuant to a resolution of the Board of County Commissioners shall execute IRS Form 8038-G as an authorized representative of the County.

FOR MORE INFORMATION CONTACT: Fiscal and Business Services

REFERENCE: Securities and Exchange Commission, Municipal Securities Rulemaking Board, Internal Revenue Service

APPROVED: 6/27/06

REVISED: 03/07/12; 05/21/19

6.02.06 BOND WAIVER PROCEDURES

I. POLICY

It is in the County's best interest to help assure payment to first-tier sub-contractors and suppliers hired by prime contractors for contracts not covered by a Payment Bond.

In addition, the County's interest is served by providing protection against the abandonment of contracts by prime contractors which are not protected by a Performance Bond.

Article III, Chapter 17, Orange County Code (Procurement Ordinance), provides for the waiver of the requirement for bid bonds, performance bonds and payment bonds when the value of a construction project is less than \$100,000.

The purpose of this procedure is to provide options available to the County when contracting for construction under the "Bond Waiver" program. These options will help protect the County from claims by sub-contractors and suppliers for payment, and provide a mechanism for completion of projects which have been abandoned by contractors.

II. PROCEDURE

A. No prime contractor shall simultaneously hold multiple contracts for construction under the Bond Waiver program (i.e., contracts for which bonds are not

required by County Ordinance) wherein the combined value of the awarded contracts exceeds \$100,000. Therefore, a prime contractor must provide performance bonds and payment bonds for additional contracts held simultaneously exceeding the total award value of \$100,000.

B. All applications for progress payments shall be accompanied by a statement certifying the names, addresses and scope of work performed by all sub-contractors and suppliers who are due payment from the Prime Contractor for work done or material supplied which are covered by the Prime Contractor's current payment application, and subsequent to the first progress payment, the Contractor must provide the County with partial or final release of liens and waiver of claims from those sub-contractors and suppliers who have been paid under the immediately preceding progress payment.

C. No bid bond will be required, as it is at the bidder's discretion to select either the Bond Option or the Joint Check Option, as provided in Section E below.

D. In case of default by the Contractor, the sub-contractors and suppliers filing written claims for unpaid bills will be paid from the cumulative project retainage on a pro rata basis as follows:

The sum of all valid claims made shall be divided into each individual claim, thereby deriving a percentage value for each claim. The total retainage will then be multiplied by the percentage value and the result shall be the pro rata share of the retainage to be paid to the claimant; however, the payment shall not exceed the amount of the claim.

Defaulting contractors may be suspended or debarred from future contracts with the County as provided for in the Procurement Ordinance.

E. Each solicitation for construction valued between \$25,000 and \$100,000 and publicly bid, shall provide two options from which the bidder must choose. Failure to select one of the two options shall be cause for disqualification. Options are as follows:

1. "Option A, Bond Option"

This option will provide for the contractor to furnish a Performance Bond and a Payment Bond upon contract award. The total cost of both bonds shall not exceed 3% of the base bid or lump sum bid. The

cost of the bonds shall be indicated on the bid proposal form. The surety providing the bonds must be acceptable to the County as defined in the Contract documents.

Evaluation of the bid will be based upon the base bid or lump sum bid only, exclusive of the cost of the bonds. The cost of the bonds, if this option is selected, shall be added to the Base Bid or Lump Sum Bid and included in the contract award amount. The Contractor must supply written documentation from the surety to the County as to the actual cost of the Performance Bond and Payment Bond prior to award of the Bid.

Payment of the Bond premium may be requested by the Contractor in the first progress pay request.

2. "Option B, Joint Check Option"

Selection of this option requires the execution of joint check agreements (Exhibit "A") between the prime contractor, the County and each sub-contractor or supplier engaged by the prime contractor for the specific contract on which the prime is bidding. Fully executed Joint Check Agreements with all sub-contractors and suppliers must be submitted with the signed contract with the County. The prime contractor and a specific sub-contractor or supplier shall be named as co-payees on each check issued by the County as payment on the specified contract.

The jointly named sub-contractor or supplier named on each joint check disbursed by the County shall agree to issue a lien release and waiver of claims equivalent to that portion of the money received by way of the joint check for the work furnished and thereby compensated upon receipt of the joint check.

The Prime Contractor shall notify the County Project Manager named in the Contract Documents of any and all changes to the list of sub-contractors and suppliers utilized on the project. A fully executed Joint Check Agreement with the new sub-contractor or supplier shall be submitted prior to any further application for payment.

F. The Joint Check Agreement and Bid Terms and Conditions shall serve as standards to effectuate this procedure. The Instructions to Bidders and Terms and Conditions shall be included in the Invitation for Bids under the Bond Waiver Program.

FOR MORE INFORMATION CONTACT: Purchasing and Contracts Division

REFERENCE: Orange County Code, Article III, Chapter 17 (Procurement Ordinance)

APPROVED: 6/27/06

6.02.07 ECONOMIC DEVELOPMENT TAX EXEMPTIONS

I. POLICY

Article VII, Section 3, of the Constitution of the State of Florida and Section 196.1995, Florida Statutes, enable the County to grant economic development ad valorem tax exemptions to certain new businesses and expansions of existing businesses expected to create new jobs after the electors of the County, voting on the question in a referendum, authorize such exemptions. In a referendum held on January 31, 2012, the electors of Orange County authorized the Board to grant economic development ad valorem tax exemptions. On February 21, 2012, the Board of County commissioners adopted Ordinance No. 2012-05, the Orange County Economic Development Ad Valorem Tax Exemption Ordinance, codified in Chapter 25 of the Orange County Code ("Ordinance"). Pursuant to the Ordinance, it is the policy of the County to provide incentives to businesses of diverse industries having a positive impact on the local economy through the creation of greater employment opportunities in Orange County. Exemptions are granted for the purpose of creating new jobs in and economic benefit to the County. To this end, prior to any grant of an exemption, the Board will consider the factors set forth in the Ordinance and the policy and guidelines in this Administrative Regulation. The County does not consider retail, hotel or restaurant operations to be consistent with the goal of economic diversification and will therefore not consider applications for such operations. Pursuant to the Ordinance, Exemptions shall apply only to ad valorem taxes levied countywide by the County and not to municipal service taxing units or other special purpose millages. Applications for Exemptions will be considered on a case-by-case basis in determining whether sufficient economic benefits are presented. No entitlement to an Exemption is created by the Ordinance or the prior grant of an exemption under the Ordinance to any other business. The decision to grant or deny an exemption application is in the sole and absolute discretion of the Board.

A. **Definitions.** Capitalized words, phrases, and terms used herein shall have the meanings set forth below, or if not defined herein, as set forth in the

Ordinance.

"Average Wage in the County" means the Florida statewide private sector average annual wage or the average of all private sector wages and salaries in the County or in the Orlando metropolitan statistical area.

"Board" means the Board of County Commissioners of Orange County, Florida.

"Brownfield Area" means an area designated as a Brownfield area pursuant to Section 376.80, Florida Statutes.

"Capital Investment" means any expenditure for an Expansion of an Existing Business or a New Business to be located in Orange County which can be capitalized under generally accepted accounting principles.

"County" means Orange County, Florida.

"Enterprise Zone" means an area designated as an enterprise zone pursuant to Section 290.0065, Florida Statutes.

"Expansion of an Existing Business," for purposes of this Administrative Regulation, shall mean:

A. 1. A business or organization establishing ten (10) or more new jobs to employ ten (10) or more full-time employees in Orange County, paying an average wage for such new jobs that is above the average wage in the County which:

a. principally manufactures, processes, compounds, fabricates, or produces for sale items of tangible personal property at a fixed location and which comprises an industrial or manufacturing plant; or

b. is a Target Industry Business.

2. A business or organization establishing 25 or more jobs to employ 25 or more full-time employees in this County, the sales factor of which for the facility with respect to which it requests an Exemption is less than 0.50 for each year the Exemption is claimed; provided that such business increases operations on a site collocated with a commercial or industrial operation owned by the same business, or organization under common control with the same business or organization, resulting in a net

increase in employment of not less than 10 percent or an increase in productive output of not less than 10 percent.

“Goods” means all personal property when purchased primarily for personal, family, or household use, but not including personal property sold for commercial or industrial use.

“Improvements” means physical changes made to raw land, and structures placed on or under the land surface, including all Tangible Personal Property acquired to facilitate an Expansion of an Existing Business provided that the Tangible Personal Property is added or increased on or after the day an ordinance specifically granting a Business an Exemption is adopted. Tangible Personal Property acquired to replace existing property shall not be considered to facilitate a business expansion.

“New Business,” for purposes of this Administrative Regulation, shall mean:

A. A business or organization establishing ten (10) or more new jobs to employ ten (10) or more full-time employees in Orange County, paying an average wage for such new jobs that is above the average wage in the County which principally engages in any one or more of the following operations:

1. manufactures, processes, compounds, fabricates, or produces for sale items of tangible personal property at a fixed location and which comprises an industrial or manufacturing plant; or

2. is a Target Industry Business.

B. A business or organization establishing twenty-five (25) or more new jobs to employ twenty-five (25) or more full-time employees in Orange County, the sales factor of which for the facility with respect to which it requests an Exemption is less than 0.50 for each year the Exemption is claimed; or

C. An office space in Orange County owned and used by a business or organization newly domiciled in Orange County; provided that such office space houses fifty (50) or more full-time employees of such business or corporation; provided that such business or organization office first begins operation on a site clearly separate from any other commercial or industrial operation owned by the same business or organization.

“Qualified Business” means either a New Business or an Expansion of an Existing Business, as those terms are defined in this Administrative Regulation.

“Target Industry Business” shall have the meaning set forth in the Ordinance.

PROCEDURE: EXEMPTION GUIDELINES. In making its determination as to whether to grant an Exemption, and in determining the extent of any such Exemption, the Board will consider the exemption guidelines provided below. The Board, in its sole and absolute discretion, may deviate from such guidelines when considering Applications from Qualified Businesses if the Board determines that such deviation is in the best interest of the County. The recommended level of an Exemption under the Ordinance will be determined by the lowest factor (i.e. estimated jobs created, capital investment or average wage) under which a Qualified Business falls. Qualified Businesses locating in an Enterprise Zone or Brownfield Area may meet the percentage of average wage requirements listed in the last column of the guidelines shown in Attachment “A”.

FOR MORE INFORMATION CONTACT: Orange County Office of Economic Development
REFERENCE: Chapter 25 Article ____, Orange County Code.
APPROVED: 4/10/12

Administration Regulation 6.02.07 ATTACHMENT "A"

Level	Years	Abatement %	Jobs (New or Existing Manufacturing Business or QTI)*	Jobs (New or Existing Business that sells more than 50% of goods outside of State)*	Jobs (New Business leasing or owning new office space)*	Capital Investment	Avg. Wage**	Wage Requirement in Brownfield or Enterprise Zone
1	5	50%	10	25	50	\$200,000	115%	100%
2	7	50%	40	100	200	\$500,000	150%	100%
3	7	75%	80	200	400	\$1,000,000	150%	100%
4	10	75%	300	800	1600	\$10,000,000	200%	100%
5	7	100%	500	1000	1800	\$25,000,000	200%	100%
6	10	100%	1000	1500	2000	\$50,000,000	200%	100%

Examples:

- **Company is approved for level 4 and receives a 10 year exemption at 75%**
 $\$10,000,000$ (capital investment) x 4.4347 (millage rate) x .75 (exemption level) = \$33,260 per year (\$332,600 over 10 years)
- **Company is approved for level 6 and receives a 10 year exemption at 100%**
 $\$50,000,000$ x 4.4347 = \$217,350 per year (\$2,173,500 over 10 years)

*Company would fall within one of these categories

**Refer to definition of "Average Wage in the County" herein

6.03 GENERAL ACCOUNTING

I. POLICY

A. The Orange County Comptroller, as County Auditor and Clerk to the Board of County Commissioners, serves as County Treasurer providing general accounting for all Board of County Commissioners activities.

B. The Uniform Chart of Accounts for local governments as developed by the State of Florida is utilized in the accounting for all Board of County Commissioners activities. The accounting system and procedures follow generally accepted accounting principles.

C. Annual audits of the Board of County Commissioners' financial records are performed as part of the county-wide annual audit by a certified public accounting firm recommended by the Audit Committee and selected by the Board of County Commissioners in accordance with Administrative Regulation 6.14.

D. Uncollectible accounts – If payment for an account receivable is not made in an amount at least equal to that required or within the time specified for the account, that account becomes delinquent. Delinquent accounts receivable that are maintained longer than two years after their payment due date may be written off by the Comptroller for financial reporting purposes only. Departments should continue to make reasonable efforts to collect such delinquent accounts.

II. PROCEDURES

A. The County Comptroller's Office is responsible for the following reports:

1. Preparation and distribution of Annual Financial Reports to the Florida Department of Financial Services.

2. Preparation and distribution of the Comprehensive annual financial report at the close of the fiscal year.

3. Preparation and distribution of individual financial reports for enterprise funds or other funds as may be required by bonded debt covenants or statute.

4. Pre-audit review of individual financial reports for state, federal, and local grant programs in

accordance with requirements of the applicable grantor agency.

FOR MORE INFORMATION CONTACT: County Comptroller's Office, Finance and Accounting Department

REFERENCE: Chapter 11, Florida Statutes; Uniform Chart of Accounts; Administrative Regulation 6.14

APPROVED: 9/21/87

REVISED: 6/27/06; 4/06/10

6.03.01 PETTY CASH AND CHANGE FUNDS

I. POLICY

Petty cash funds will be established as necessary for the purpose of handling cash expenditures for merchandise or services of a minor, immediate nature, when it is not feasible or practical to issue a purchase order or use a procurement card. Change funds will be established as necessary for the purpose of conducting cash receipt transactions in the normal course of business.

II. PROCEDURES

A. Establishment:

The establishment of petty cash and/or change funds will be by written request from the Division Manager, through the Department Director, to the Office of Management and Budget. The request must fully justify the funds, describe the security given to protect the funds, describe the purpose of the fund, and name the custodian who will be responsible for each fund. The Office of Management and Budget will provide a recommendation as to the establishment of the fund to the Finance and Accounting Department, Comptroller's Office (Finance). When approved by the Comptroller's Office, a check will be issued to the responsible custodian and appropriate receipt form will be completed.

B. Custody and authorization:

1. Each petty cash and change fund is the responsibility of one custodian who must have purchasing and/or signature authority. The custodian signs a "revolving fund" receipt upon receipt or change of the fund. This is completed in Finance and the original is maintained in Finance. A copy of the receipt should also be maintained by the custodian.

2. The responsible custodian may designate custody of the fund. This is usually done in large departments when the responsible custodian cannot maintain the fund. The custodian signs a designation form obtained from Finance stating to whom the fund is designated. The original designation form is maintained in Finance. Changes in designation must be reported to Finance followed by a new designation form signed by the responsible custodian and sent to Finance.

3. The department must keep records of custodians responsible for petty cash and change funds and the appropriate fund amount. Changes in custodians must be reported to Finance followed by the custodian signing a new "revolving fund" receipt in Finance.

4. Petty cash should be kept in a locked box or safe and kept separate from all other activities (i.e., coffee funds, etc.). Change funds shall be secured with the associated cash receipts.

C. Petty Cash Expenditures:

1. A petty cash fund is to be used for small incidental or emergency items for Orange County purposes only and only when the use of a procurement card is not acceptable or practical. Each department should set a limit and other parameters in order to avoid abuse of the fund. Petty cash is not to be used for:

- a. Purchase of equipment or other capital items
- b. Loans to employees
- c. Cashing checks
- d. Travel/entertainment expenses (excluding toll charges)

2. A receipt or other proof of expenditure must be received before disbursing money from the fund. The person being reimbursed then initials/signs the receipt acknowledging proper reimbursement. These receipts are kept within the fund until a request for reimbursement from Finance is prepared.

D. Petty Cash Reimbursement:

1. The request for reimbursement of petty cash is submitted on a voucher request form provided by Finance, detailing all expenditures (with detailed account numbers). The reimbursement request must be

supported by the proper receipts or other proof of expenditure. The total amount of the reimbursement request plus the remaining cash and unsubmitted tickets in the fund must equal the total amount of the fund. If it does not equal, the difference must be recorded as an over/short on the reimbursement request. Finance will then record the over/short and reimburse the fund to its proper amount. Employees are not to put money in or take money out of a petty cash fund in order to avoid recording an over/short.

2. All petty cash funds are reimbursed by check, payable to the custodian (or designated custodian). The custodian then endorses the check and cashes it at the bank. The cash is then placed with the remaining petty cash funds.

3. The request for reimbursement should be submitted to Finance before the fund is completely depleted. Reimbursement of the fund may take from 3-7 working days.

4. The petty cash fund should only need to be reimbursed every 3-4 weeks. Increases or decreases in the total amount of the petty cash fund should be requested in writing through the Office of Management and Budget to Finance.

5. All requests for reimbursement of petty cash must be approved/signed by the responsible custodian, then submitted to Finance for payment.

6. Notwithstanding the above, all outstanding petty cash reimbursements must be submitted as of fiscal year end.

E. A change fund is to be used as a starting cash drawer for the purpose of making change for cash receipt transactions. Change funds are not to be used for cashing checks, loans to employees, or any other purchases or expenses of the division. Custodians are not to put money in or take money out of a change fund to avoid an over/short on a Classification of Receipts report. The responsible custodian must balance the fund daily.

F. The Comptroller's Office will conduct periodic petty cash and change fund counts in each department. They will verify that procedures are being followed. In instances where corrective action may be warranted, the Comptroller's Office has been asked to bring it to the attention of the County Administrator's Office. Board departments are to

cooperate fully in these periodic cash counts.

FOR MORE INFORMATION CONTACT: Office of Management and Budget Comptroller's Office

REFERENCE: None

APPROVED: 9/21/87

REVISED: 9/18/89; 6/27/06

6.03.02 PAYROLL

I. POLICY

A. The County Payroll Department (Payroll), under the Office of the County Comptroller, will be responsible for the preparation of payroll checks, direct deposits, or other electronic forms of payment and maintenance of all payroll records for employees of the Board of County Commissioners.

B. Division Managers are responsible for maintaining and submitting complete and accurate payroll information in a timely manner.

II. PROCEDURES

A. All times submitted to Payroll shall be shown on a payroll transmittal form or by other means approved by the County Comptroller. Figures on the form must be accurate, legible, and properly coded.

B. Employees shall initial the transmittal by their name to signify all times are correct. (Employees unable to initial transmittals due to locations, work schedules, etc., must sign documents such as time sheets, time cards, logs, etc., to show their understanding that times to be recorded on transmittals are correct.) In the future, some form of electronic initial/signature (ID/password/etc.) may be accommodated.

C. Division Managers or designated alternates will sign at the bottom of each page of payroll transmittals to approve and verify that the information on that page is correct. In the future, some form of electronic initial/signature (ID/password/etc.) may be accommodated.

D. Adjustments to an employee's regular pay such as verified back pay, shift differential, working out of classification pay, etc., should be clearly noted on the transmittal. Changes made to transmittals after they have been submitted to Payroll will require written authorization on a payroll transmittal change form (PTC) specifying the change to be made. The PTC shall be

signed by the Division Manager or designated alternate. Changes will be made by Payroll personnel, and the authorizations will be attached to the back of the affected transmittal as verification that the change was authorized.

E. Requests for early issue of paychecks require a memo approved by the Division Manager (or designee) justifying the request for early issue. Such requests require the approval of the Payroll Manager (or designee). With the exception of emergencies as determined by the Payroll Manager (or designee), no checks will be issued prior to 3:00 p.m. on the Thursday before payday (or in the case of an early payroll related to holidays, the day before the checks are to be distributed) to allow Payroll time to balance payroll reports and sort the checks.

F. Requests for the issuance of a handwritten (off-cycle) check will be held to a minimum and reasons for issuing the check must be fully justified on a memo signed by the Division Manager or designee. Because of the amount of additional work created by handwritten (off-cycle) checks, the Payroll Manager (or designee) will review all justifications and approve or disapprove the request.

G. Corrections to employees' payroll checks resulting from errors/omissions on the payroll transmittal must be submitted via PTCs and be received by the deadlines established by Payroll to ensure the corrections are included in the following pay-period.

H. Stop payment actions on issued checks will be accomplished by Payroll personnel only after the County employee has made every effort to find the missing check. The employee will be required to certify that he/she has not deposited, cashed, or endorsed to another party the lost check, and, if found, will return it to Payroll. In order to reduce the occurrence of missing checks, the County encourages all employees to utilize the direct deposit option. Newly hired regular employees must sign up for direct deposit of County-issued payroll checks within the first pay period after their first day of work.

I. All transmittals should be submitted to Payroll by the Friday prior to payday if possible, but no later than noon on the Monday prior to payday. Submission dates will vary due to holidays. Payroll will announce any changes in the submission dates as soon as they are known.

FOR MORE INFORMATION CONTACT: Orange County Comptroller's Office, Payroll Department
REFERENCE: Orange County Comptroller's Financial Procedures Manual; Orange County Policy Manual and Operational Guidelines
APPROVED: 9/21/87
REVISED: 6/27/06

6.03.03 REVENUE COLLECTION

I. POLICY

In order to reduce risk and provide accountability for County revenues, Division Managers are hereby designated as custodians of County revenues collected and under their care. Division Managers are required to comply with the appropriate procedures to ensure the safety and security of such revenues.

II. PROCEDURES

A. All revenue (cash, checks, money orders, etc.) received must be covered by a pre-numbered receipt, pre-numbered ticket or automated receipt-numbering system. Manual receipts must be prepared in triplicate with the original given to the customer, one copy to support revenue transmitted to the Finance and Accounting Department (Finance) and one copy to remain in the department. Pre-numbered receipts or tickets must be obtained from Finance and must be kept in a secure location. Pre-numbered receipts or tickets must be accounted for and missing receipts must be explained in writing to Finance. Where automated receipt preparation exists in a division, procedures will be developed in conjunction with the Comptroller's Office and the Office of Management and Budget for such handling.

B. Cashiers receiving revenue must prepare a Classification of Receipt form (COR) listing all revenues and receipt numbers for that day's business. The COR must have attached to it the Finance copy of manual receipts or tickets, an automated receipt, or a cash register tape, and the signature of the person responsible to verify such revenue and the approval signature of the immediate supervisor. The COR will be in duplicate; original to go to Finance, to support the receipts and revenue, and one copy to remain on file at the site.

C. When revenue is received by Finance, it will issue a receipt to the originator for all revenue turned in. This copy of the receipt from Finance will be attached to the COR retained on file at the site.

D. All revenue exceeding \$200 will be forwarded intact to Finance before the close of business day. In certain cases, designated divisions will be permitted to deposit revenue directly to a bank account as authorized by Finance. In these circumstances, the deposit will also be made if the amount exceeds \$200. Under no circumstances are receipts to remain undeposited for more than one week regardless of the amount. The accompanying COR should be submitted to Finance the same day the deposit is taken to the bank.

E. Any revenue retained on the site must be safeguarded in a locked cash box, secured in a safe or a locked file cabinet. Copies of receipts are to be kept in a place separate from the revenue.

F. In order to allow time to process revenue and balance daily receipts, it may require that a cut-off time be established at each site. Revenue taken after the cut-off time would be considered in the next day's business.

FOR MORE INFORMATION CONTACT: Finance and Accounting Department, Orange County Comptroller; Office of Management and Budget
REFERENCE: None
APPROVED: 9/21/87
REVISED: 6/27/06

6.05 DISPOSITION OF SMALL CREDIT BALANCE AMOUNTS AND UNCLAIMED CHECKS

I. POLICY

In the course of County business, small credit balances of customers in amounts less than ten dollars (\$10.00) are generated. Section 717.117(1)(h), Florida Statutes, specifies that credit balances, customer overpayments, security deposits, and refunds having a value of less than ten dollars (\$10.00) shall not be presumed as unclaimed. It is the policy of the Board of County Commissioners that final credit balances, customer overpayments, security deposits, and refunds in amounts under ten dollars (\$10.00) be disbursed by check only upon customer request. Disbursements not requested and checks returned as undeliverable or otherwise uncashed in amounts of under ten dollars (\$10.00) shall be deposited to the "Orange Cares 4-U" utility bill assistance program or any other County-maintained donation account as designated by the department.

II. PROCEDURES

A. Disposition of credit balances, customer overpayments, security deposits, and refunds having a value of less than ten dollars (\$10.00)

1. Final account balances due to customers in amounts of less than \$10.00 shall be held aside by the affected County department/division for a period of not less than sixty (60) days.

2. If a refund of the final account balance is requested in writing by the customer within the sixty (60) day period, a check request to the Finance and Accounting Department shall be generated.

3. Should a refund request not be received within the sixty (60) day period, the customer account balance shall be closed out and deposited to the "Orange Cares 4-U" utility bill assistance program or any other County-maintained donation account as designated by the department.

4. Each department/division that handles customer deposits and accounts shall establish a method of notification to customers with regard to disposition of balances covered by this Regulation.

B. Disposition of customer account balance checks returned as undeliverable or otherwise uncashed and having a value of less than ten dollars (\$10.00)

1. All checks issued by the County having a value of less than ten dollars (\$10.00) that are returned as undeliverable or are otherwise uncashed shall be received and maintained by the Finance and Accounting Department.

2. If no contact is received from the payee for a period of not less than one hundred eighty (180) days, the check shall be cancelled and the amount of the check shall be deposited to the "Orange Cares 4-U" utility bill assistance program or any other County-maintained donation account as designated by the department.

FOR MORE INFORMATION CONTACT: Orange County Comptroller's Finance and Accounting Department

REFERENCES: Section 717.117(1), Florida Statutes

APPROVED: 9/21/87

REVISED: 6/27/06

6.05.01 CONTROL OF COUNTY PROPERTY

I. POLICY

A. Inventory of Property.

1. Florida Statutes require a complete physical inventory of all tangible personal property to be taken annually and whenever there is a change of custodian. Custodians of County property are elected officials, Department Directors and Division Managers who have been assigned a class number by the Property Accounting Department (Property Accounting) of the Comptroller's Office. Divisions are further subdivided into sections within the custodian's control. Each section is then assigned a location number.

2. Property Accounting may spot check inventories throughout the fiscal year as determined necessary.

B. Transfer of Property.

1. Whenever property is transferred to a different location, Property Accounting must be notified in writing. The notification must include asset number, asset description, serial number, original custodial department and new department and location. The notification must be approved by signature of the new custodian. If submitted electronically, the new custodian must be contacted via e-mail.

2. Equipment no longer required by a division will be transferred to Property Accounting for redistribution or disposal. However, computer equipment must be assessed by Information Systems and Services for redistribution pursuant to Administrative Regulation 6.05.03, Purchase, Replacement and Donation of Computer Equipment, prior to being transferred to Property Accounting. Property Accounting will house the property in the surplus Property Warehouse. Property will be made available for redistribution within the County or disposed of in accordance with Florida Statutes if the equipment is not useful within the County.

II. PROCEDURES

A. To facilitate statutorily required inventories, the following procedures will be used:

Property Accounting will furnish each custodian with a listing of all property assigned to his or her control. The custodian will designate a member of his or her staff, knowledgeable as to the location of the custodian's property, to serve as a contact person for Property Accounting.

B. The contact person will accompany the Property Accounting representative to all division locations while conducting the inventory.

C. Property Accounting will review all items that were not located on inventory with the contact person, prior to concluding the inventory check. A preliminary unlocated asset listing will be provided to and signed by the contact person.

D. A separate listing will be issued to the division representative detailing the assets located during the inventory that were not originally assigned to the custodian. Property Accounting will require a signature from the representative of the division to indicate that the listing has been reviewed with the representative.

E. Once the inventory is complete, Property Accounting will reconcile the inventory results to the property records and send a final listing of equipment that could not be located to each custodian. The custodian has 15 working days to respond with the location or explanation of disposition of the unlocated property.

F. An Annual Tangible Personal Property Inventory Results report will be issued by the Comptroller's Office to the County Administrator's Office detailing the results of all inventories for a given fiscal year.

FOR MORE INFORMATION CONTACT: Orange County Comptroller's Office, Property Accounting Department
REFERENCE: Sections 274.02-274.03 Florida Statutes Chapter 10.400, Florida Administrative Code (Rules of the Auditor General); Administrative Regulation 6.05.03
APPROVED: 9/21/87
REVISED: 6/27/06

6.05.02 ACQUISITION OF REAL PROPERTY

I. POLICY

The Real Estate Management Division shall be responsible for all acquisitions of real estate or interests in real estate.

II. PROCEDURES

A. An appropriate work request form will be filled out by the requesting County agency and provided to the Manager of the Real Estate Management Division with all necessary maps and/or documentation. The forms can be obtained from the Real Estate Management Division or the County Intranet.

1. Standard Real Estate Work Request form is to be used for all standard budgeted projects to obtain title searches, appraisals, cost estimates, and negotiations.

2. Development Acquisition Work Request form is to be used for all development donations required by Public Works or Utilities.

3. Development Park Site Work Request form is to be used for the acquisition of park land required for development.

4. Pond Relocation Exchange Work Request form is to be used for retention pond relocations requested by the adjacent property owner.

5. Certificate of Necessity form is to be used for all real estate acquisition projects that are to be acquired under threat of eminent domain and should be accompanied by a staff report.

B. The Real Estate Management Division will review the work requests and take necessary steps to complete the action requested. This will include coordination with the requesting agency to have release and/or purchase orders issued for contracted lease representative, title, appraisal and/or acquisition services, as well as processing all necessary payments from the requesting agency's budget account. A schedule for project completion will be established and monitored until completion. The requesting agency will be kept informed of the project's progress through regular status reports.

C. All acquisitions will be processed for Board of County Commissioners' approval unless they are under threat of eminent domain, as evidenced by a Certificate of Necessity, in which case the Real Estate Management Division will process the acquisitions as provided in the Orange County Code.

D. Parcels under the threat of eminent domain

that cannot be acquired through negotiation will be processed for condemnation. This shall include obtaining the approval of the Board of County Commissioners of a Resolution authorizing condemnation proceedings. Subsequently, a suit package will be provided to the County Attorney's Litigation Section to file for an Order of Taking and subsequent Final Judgment. The requesting agency will be involved throughout this process and required to testify as to public necessity.

FOR MORE INFORMATION CONTACT: Real Estate Management Division

REFERENCE: None

APPROVED: 8/24/93

REVISED: 8/13/02; 6/27/06

6.05.03 PURCHASE, REPLACEMENT AND DONATION OF COMPUTER EQUIPMENT

I. POLICY

The Board of County Commissioners seeks to ensure that each department has the computer assets necessary to accomplish its assigned functions. Computer equipment purchases and disposition must be consistent with Board policy and in accordance with these procedures.

II. PROCEDURES

A. Requests for the purchase or replacement of servers, personal computers, laptop computers and hand-held devices must be thoroughly justified. Justification must include the following considerations:

- The assigned function.
- The existing computer asset condition and age.
- The computer equipment needed to accomplish the function.

Prospective computer purchases for each department will be reviewed and approved by Information Systems and Services (ISS) during the budget process.

B. Computer equipment purchases must conform to the Orange County Computing Standards list issued by the Information Systems and Services Division (ISS). Requisitions for items not in compliance with the Standards list will be forwarded to ISS from the Purchasing and Contracts Division for review. If

approved by ISS, a "Standards Waiver" will be issued by ISS in advance of procurement.

C. For the purposes of this Administrative Regulation, computer equipment users are classified into the following three categories:

- **Light Users** – This category represents individuals whose primary computer usage is access to electronic mail and minor usage of office applications. Under such conditions, the computer equipment generally has a life cycle of approximately five (5) years.
- **Mainstream Users** – This category represents individuals who routinely access electronic mail, use various office and business applications for data information, and medium use of presentation software such as PowerPoint. In such cases, the equipment life cycle is approximately four (4) years.
- **Power Users** – This category represents individuals regularly accessing financial spreadsheets, Geographic Information Systems (GIS), software programming tools, engineering applications; or heavy use of presentation software and/or frequent lengthy studies and statistical reports. In such cases, equipment life cycle is approximately three (3) years or less.

Prior to disposal or replacement of any computer asset by any category of user, the originating department must notify ISS of its intent to dispose of the asset. ISS will thoroughly evaluate the item(s) to determine the possibility of reutilizing the asset elsewhere in the County and may reassign the asset where needed. ISS will assess the cost of repairing broken equipment to assess the feasibility of repair compared to the purchase of new equipment. If the equipment is too costly to repair, or not usable at another location, ISS will sanitize the hard drive and coordinate the disposition of the equipment through the Comptroller Property Accounting Department.

D. Used computer equipment may be traded in for new equipment. The Comptroller Property

Accounting Department must be notified via the "Request for Fixed Asset Replacement or Trade-In" form prior to the originating department obtaining a purchase order for the new equipment. The County Comptroller's Office will then submit the paperwork to the Board of County Commissioners (BCC) for approval.

The originating department shall ensure that the vendor provides written documentation of the old equipment trade-in. Once the replacement asset is received, a "Fixed Asset Trade In" form must be completed and sent to Property Accounting to include the returned item asset number, new asset description, manufacturer, model, serial number, physical location of new equipment, contact person and a phone number so that Comptroller Property Accounting can coordinate the recording and tagging of the new equipment.

E. Computer equipment may be returned to the vendor if defective and a warranty or maintenance agreement exists. The originating department must notify the Comptroller Property Accounting Department by the via the "Request for Fixed Asset Replacement or Trade-In" form. The County Comptroller's Office will make the change to the asset record to reflect the new serial number.

F. Surplus used computer equipment may be offered to government and any private not-for-profit agency that is tax exempt under the provisions of s.501 of the Internal Revenue Code of 1954 and which has as its principle mission one of the following:

- Public health and welfare
- Education
- Environmental restoration and conservation
- Civil and human rights
- Relief of human suffering and poverty

Government and private not-for-profit agencies that meet the above criteria may purchase used computer equipment for 90% of the fair market value. Used computer equipment with a nominal value (under \$100.00 per item) may be donated without consideration. All donations will be coordinated through the Comptroller Property Accounting Department. The Comptroller Property Accounting Department will maintain details of each donation disposition in the property records as required by Chapter 10.400, Florida Administrative Code (Rules of the Auditor General).

G. Government and private not-for-profit agencies

requesting donations shall complete a "Used Computer Donation Application" form. Donation requests will be reviewed by a committee comprised of one representative from:

- Comptroller Property Accounting
- Growth Management Department and
- Information Systems & Services

Authority for all donations of computer equipment shall be obtained from the BCC and reported in the Board minutes.

H. Agencies accepting surplus computer equipment shall be required to sign the "Used Computer Donation Agreement".

FOR MORE INFORMATION CONTACT: Information Systems & Service Division; Comptroller Property and Accounting Department

REFERENCE: Applicable forms are available on the Internet

APPROVED: 6/27/06

6.05.04 DISPOSITION OF TANGIBLE PERSONAL PROPERTY

I. POLICY

Surplus tangible personal property shall be disposed of in accordance with the Florida Statutes. Additional requirements must be followed prior to the disposal of computer equipment pursuant to Administrative Regulation 6.05.03, Purchase, Replacement and Donation of Computer Equipment. The Property Accounting Department of the Comptroller's Office (Property Accounting) will act as the custodian for all surplus tangible personal property. All actions regarding the disposition of this property shall be coordinated through the Property Accounting Department.

II. PROCEDURES

A. Having consideration for the best interest of the County and the potential for disposal by each method, surplus property shall be disposed of by one of the methods listed below. The Board of County Commissioners (Board) must approve all of the methods below prior to disposal.

1. Property may be offered to other governmental units for 90% of the fair market value of the property. Property with a nominal value (under \$100) may be donated without consideration.

2. Property may be offered to private non-profit agencies that have been held to be tax exempt under the provisions of Section 501 of the Internal Revenue Code of 1954 and which has as its principal mission one of the following:

- a. Public health and welfare
- b. Education
- c. Environmental restoration and conservation
- d. Civil and human rights
- e. Relief of human suffering and poverty

Private non-profit agencies that meet the above criteria may purchase the property for 90% of the fair market value. Property with a nominal value (under \$100) may be donated without consideration.

3. Property may be used as a trade-in on new equipment. In this case, since the property is often still in the original custodian's custody, a request for a Fixed Asset Replacement/Trade-In form must be completed by the department/division and sent to Property Accounting. The request will then be submitted for Board approval by the Comptroller's Office. After the Board approves the trade-in, Property Accounting will notify the originating division in writing. The department/division may then proceed with the new purchase.

4. Property may be disposed of for value to the state without bid.

5. Property that is without commercial value may be abandoned, scrapped, cannibalized or destroyed after Board approval. Written notice identifying the property abandoned, scrapped, cannibalized or destroyed as well as the employee witnessing the disposition, must be provided to Property Accounting.

6. Property with an estimated value under \$5,000 can be sold by sealed bid, public auction, or through telephone quotes after the request of at least three bids.

7. Any property with an estimated value of \$5,000 or more shall be sold only to the highest responsible bidder, or by public auction, after publication of notice not less than one week nor more than two weeks prior to the sale in a newspaper having general circulation in the county.

8. Property acquired partially or wholly from Federal grants shall be disposed of in accordance with

applicable federal guidelines.

9. Serviceable arthropod control property no longer needed shall be offered first to other counties or districts engaged in arthropod control at a price established by the Board. If no acceptable offer is received within a reasonable time, the equipment shall be offered to other governmental units or private non-profit agencies. If no acceptable offer is received the equipment may then be disposed of through any of the other methods noted in this section.

10. The Board of County Commissioners upon receipt of an application may approve by resolution the conveyance or lease of tangible personal property to another governmental agency or not-for-profit organization established for the purpose of promoting community interest and welfare. In this instance, the Board may convey or lease the property through private sale to the applicant at an established price, nominal or otherwise. No advertisement shall be required.

11. Property may be returned to the vendor if defective and a maintenance agreement (warranty) exists. Property Accounting must be notified in writing. A request for a Fixed Asset Replacement/Trade-In form shall be completed and sent to Property Accounting. The originating division shall ensure that the vendor provides written documentation of the transfer of the old equipment. Once the replacement asset is received, a Fixed Asset Replacement form must be completed and sent to Property Accounting to include the asset number returned, new asset description, manufacturer, model, serial number, physical location of new equipment, contact person and a telephone number so that Property Accounting can coordinate tagging of the new equipment.

B. Authority for all dispositions of tangible personal property shall be obtained from the Board and reported in the Board minutes.

C. Any proceeds from the sale of property will be deposited back into a purchasing proprietary fund or into the general fund, as appropriate. Proprietary fund assets will not be sold for less than fair market value.

D. The Property Accounting Department shall maintain details of each disposition in the property

records as required by Chapter 10.400, Florida Administrative Code (Rules of the Auditor General).

FOR MORE INFORMATION CONTACT: Orange County Comptroller's Office; Property Accounting Department

REFERENCE: Section 125.38, Florida Statutes; Section 274.02, Florida Statutes; Section 274.04 – 274.07, Florida Statutes; Section 388.323, Florida Statutes; Chapter 10.400, Florida Administrative Code (Rules of the Auditor General); Section 501 of the Internal Revenue Code of 1954

APPROVED: 12/03/91

REVISED: 6/27/06

6.06 ESTABLISHMENT OF FEES FOR COUNTY SERVICES

I. POLICY

A. In developing a recommendation to institute, abolish, raise, or lower fees for County services, action may be originated by the Board of County Commissioners or by other elected officials, by the Office of the County Administrator, or by individual departments.

B. The Board of County Commissioners shall formally adopt a schedule of fees to be charged for County services. They may adopt a schedule by affirmative resolution, or, when required, conduct public hearings to consider proposed ordinance/amendments to ordinances, and then take formal action as required by state law.

C. County departments will identify the full cost of providing a service for which fees are charged. The calculation of cost will include all reasonable and justifiable direct and indirect costs.

II. PROCEDURES

A. Generally, fees will be reviewed and revised by the Board of County Commissioners every two years. This does not prevent submission of fees for approval on an ad hoc basis if required.

B. The Office of Management and Budget (OMB) is responsible for publishing a schedule of fees and for reviewing all fee revisions. No fee revisions are to be presented to the Board of County Commissioners for approval without OMB review. OMB is responsible for designing the appropriate forms to collect fee revision data, coordinating with departments for fee revision needs, and analyzing revised fee revenue estimates.

C. Departments will recommend that fees or charges be set to recover 100% of the costs or be set at a lower rate. If set at a lower rate the department must provide justification. The recommendation will include consideration of the benefits to the department, benefits to the citizens of Orange County, and the financial capacity of the users to pay for the service. Changes should not exceed the cost of providing the services unless set by Florida Statute.

D. In addition to a review by OMB, a department submitting a fee revision on an ad hoc basis is responsible for ensuring appropriate legal review in preparation for approval by the Board of County Commissioners.

FOR MORE INFORMATION CONTACT: Office of Management and Budget

REFERENCE: Orange County Fee Directory

APPROVED: 6/6/87

REVISED: 6/27/06

6.07 BUILDING PERMIT FEES FOR COUNTY CONSTRUCTION PROJECTS

I. POLICY

Where the County or an independent contractor is working on a County construction project, the County or its independent contractor shall pay all building permit fees and any other related building or permitting fees pertaining to such construction.

II. PROCEDURES

County projects shall follow all applicable building permitting processes.

FOR MORE INFORMATION CONTACT: Growth Management Department

REFERENCE: None

APPROVED: 5/11/87

REVISED: 6/27/06

6.08 PAYMENT OF DUES FOR PROFESSIONAL ORGANIZATIONS/ MEMBERSHIPS

I. POLICY

Orange County will pay dues to professional organizations and purchase memberships in organizations where a demonstrable benefit accrues

to the County through such memberships. Where possible, agency memberships will be acquired rather than individual so that maximum benefit in terms of numbers of participants can be achieved.

II. PROCEDURES

A. Departments will include cost for dues and memberships as part of the annual budget process. Once approved in this process, Department Directors and Division Managers may process these items in accordance with normal purchasing procedures.

B. Employees must obtain prior approval of the County Administrator or his designee prior to accepting leadership positions in any professional organization which would require the use of County time or resources.

FOR MORE INFORMATION CONTACT: Office of Management and Budget

REFERENCE: None

APPROVED: 6/8/87

REVISED: 6/27/06

6.10 PERFORMANCE BASED MEASUREMENT SYSTEM

I. POLICY

A. It is the goal of the County to develop and manage programs, services and resources as efficiently and effectively as possible and to communicate the results of these efforts to the taxpaying public. Meaningful performance measures assist government officials and citizens in identifying financial and program results, evaluating past resource decisions, facilitating qualitative improvements in future decisions regarding resource allocation and service delivery options, and communicating service and program results to the community.

B. It is the goal of the County that financial, service, and program performance measures be developed and used as an important component of decision making and incorporated into governmental budgeting. Performance measures should:

1. be based on program goals and objectives that tie to a statement of program mission or purpose;

2. measure program results or accomplishments;

3. provide for comparisons over time;

4. measure efficiency and effectiveness;

5. be reliable, verifiable, and understandable;

6. be reported internally and externally;

7. be referred to in decision-making processes; and

8. be limited in number and complexity so as to provide practical assessment of the effectiveness and efficiency of key programs.

II. PROCEDURES

A. It is the duty and responsibility of County departments and divisions to develop performance measures. It is the duty and responsibility of the Office of Management and Budget (OMB) to assist in the development, and approval of performance measures. OMB will be responsible for the administration and reporting of the Performance Based Measurement System. The County Administrator or designee will be responsible for the final approval of performance measures.

B. Detailed procedures for the development of performance measures are outlined in the Performance Based Measurement System manual, as periodically amended by OMB.

C. Modifications to approved performance measures will be processed through OMB. Forms and instructions are available from that office.

D. Annual and Quarterly Performance Measurement reports will be prepared by OMB and furnished to the Board of County Commissioners, County Administration, participating departments/divisions and other agencies as requested.

FOR MORE INFORMATION CONTACT: The Office of Management and Budget

REFERENCE: Performance Based Measurement System Manual

APPROVED: 6/27/06

6.12 INVOICE PAYMENT PROCEDURES

I. POLICY

The purpose of the following invoice payment procedures is to help ensure that vendors who provide goods and/or services to departments under the Orange County Board of County Commissioners receive payments for said goods and/or services on a timely basis.

II. PROCEDURES

A. Proper Invoice/Payment Request Requirements.

To process payment for goods and/or services received, it is essential that the Comptroller's Office receive a proper invoice or payment request that is acceptable in the sole reasonable discretion of said Office. As such, the following represents the requirements for an invoice to be considered a proper invoice for payment.

B. The invoice shall contain the following minimum information:

- 1. Name of vendor
- 2. Address of vendor (i.e., where payment is to be mailed)
- 3. Date
- 4. Orange County Purchase Order No.
- 5. Orange County Release Order No. (For purchases under Term Contracts)
- 6. Orange County Term Contract No. (where appropriate)
- 7. Orange County Contract No. (where appropriate)
- 8. For non-purchase order procurements (i.e., emergencies) - name of County employee who requested purchase
- 9. For invoices involving the purchase of goods -
 - a. Item description
 - b. Quantity purchased
 - c. Unit price
 - d. Total price (for each item)
 - e. Total amount of invoice (all items)

10. For invoices involving the purchase of services -

- a. Itemized description of services

- performed
- b. Date services were performed
- c. Billing method for services performed (approved hourly rates, percentage of completion, cost plus fixed fee, direct (actual) costs, etc.)
- d. Itemization of other direct reimbursable costs (description, amount)
- e. Copies of invoices for other direct reimbursable costs (other than incidental costs, such as telephone expenses, copying costs, etc.)

11. For Partial Payment Requests on construction contracts -

- a. Partial Payment Request (invoice) on a form approved by the County
- b. Itemized Schedule of Values
- c. Copies of supporting invoices for all stored materials for which payment is being sought
- d. For Final Payment Requests -
 - (1) All of the above
 - (2) Release of lien
 - (3) Consent of surety

12. Any other information required by written agreement or contract with the Board of County Commissioners.

C. The invoice or payment request shall be submitted as follows:

1. Invoices submitted in connection with the issuance of a Purchase Order or Release Order should be billed to the addressee listed on the purchase order.

2. Invoices or payment requests submitted in connection with construction contracts should be sent to the Orange County division or its agent for which construction contracts specifies.

3. Invoices not falling within the above two categories should be sent to the Orange County division for which goods were purchased and/or services were performed.

D. The goods and/or services shall actually

have been received and/or performed in accordance with contractual specifications to the sole reasonable satisfaction of the County.

E. An authorized signature approval for purchase shall appear on the payment package presented to the Comptroller's Office for payment. In addition, a different authorized signature must appear on the payment package evidencing receipt of the goods or services.

F. The submittal of an approved payment package to the Comptroller's Office should be made no later than ten (10) business days from receipt of a proper invoice or pay request by the department/division. Approved payment requests in connection with complex construction contracts shall be submitted to the Comptroller's Office no later than ten (10) business days from receipt of the payment request by the department/division. In cases where an agent working on behalf of the department/division is required to review and approve a complex construction payment (i.e., project architect or engineer, construction manager), the approved payment request shall be submitted to the Comptroller's Office no later than fifteen (15) days from the earliest date of receipt of the payment request by the department/division or agent. The time periods stated in this paragraph include any and all reviews and approvals that may be required, such as Business Development and/or Purchasing and Contracts.

G. Calculation of Payment Due Date:

Each invoice or payment request received by departments/divisions or agents acting on behalf of the County under the Board of County Commissioners and County Comptroller shall be marked as having been received (date stamped) on the date on which it is first delivered to the respective department/division or agent. The date so marked shall be the date on which the invoice is received. In addition, each department/division for which goods and/or services are received shall indicate the date such were received and said date shall be the actual date of receipt thereof.

H. The time at which payment for a purchase by departments/divisions under the Board of County Commissioners is due excluding construction services shall be forty-five (45) days from:

1. The date on which a proper invoice is received by the Comptroller's Office (after approval by the Board of County Commissioners, if required); or

2. In those instances where a proper invoice is not required for payment, the date:

- a. On which the rental period begins; or
- b. On which the Board of County Commissioners and the vendor agree in a contract which may provide dates relative to payment periods.

I. The time at which payment for "construction services" (defined as all labor, services, and materials provided in connection with the construction, alteration, repair, demolition, reconstruction, or any other improvements to real property that require a license under parts I and II of Chapter 489, Florida Statutes) for departments/divisions under the Board of County Commissioners is due shall be:

1. Twenty-five (25) business days from the date on which a proper invoice or payment request is received by the contracting department/division or its agent (project architect, project engineer, or other agency/person acting on behalf of the department/division), when the agent is required to approve the invoice or payment request; or

2. Twenty (20) business days from the date on which a proper invoice or payment request is received by the contracting department/division in cases where approval by an agent of the County is not required.

J. If an invoice or payment request for construction services has been rejected under the alternative notification method described in the next section, and the contractor submits a corrected invoice or payment request, the time at which payment is due shall be ten (10) business days from the date on which the corrected invoice or payment request is received by the County or its agent. If Board of County Commissioners approval of the corrected invoice or payment request is required, the time at which payment is due shall be the first business day after the next regularly scheduled meeting held after the meeting at which approval was made. In cases where only a portion of an invoice or payment request has been rejected or disputed, the undisputed portion of the invoice or payment request shall be due in accordance with the normal time frame for construction services as described in this

procedure.

K. Notification of Improper Invoice: In any case in which an improper invoice or payment request is submitted by a vendor to departments/divisions under the Board of County Commissioners, said department/division shall, within ten (10) days after the improper invoice is received by it, notify the vendor that the invoice is improper, specify the reasons therefore, and indicate what corrective action on the part of the vendor is needed to make the invoice proper. Alternatively, for construction services only, the department/division may reject the invoice or payment request within twenty (20) business days after the date on which the County or its agent first received the invoice or payment request. Under this alternative, the rejection must be written and must specify the deficiency in the invoice or payment request and the action necessary to make it proper.

L. Dispute Resolution Procedures: In the event a dispute arises regarding construction services, the dispute must be resolved in accordance with the dispute resolution procedure prescribed in the construction contract or in any applicable ordinance. In the absence of a prescribed procedure for construction services and for all other non-construction services disputes between a vendor and a department/division under the Board of County Commissioners, the following procedures shall apply.

1. Disputes initiated by vendors:

- a. The vendor shall, not later than forty-five (45) days from when a proper invoice is received by the Comptroller's Office, submit a written statement via certified mail to the department/division for which the purchase was made, specifying the nature of any dispute they may have regarding payment of an invoice.
- b. Within five (5) days of receipt of the written statement, the appropriate Division Manager shall investigate the dispute and render a decision in writing to the department director.
- c. Within five (5) days of receipt of the written decision from the Division Manager, the Department Director shall review the dispute and the

Division Manager's recommendation and shall make a final decision on the matter. A written explanation of the final decision made shall be sent to the vendor via certified mail within five (5) days from the date the final decision is made (a copy of which is to be provided to the Comptroller's Finance and Accounting Department and the Purchasing and Contracts Division).

2. Disputes initiated by the County:

- a. The appropriate Division Manager, or appropriate authority, shall, not later than thirty (30) days from when a proper invoice is received by the Comptroller's Office, submit a written statement via certified mail to the vendor from which the purchase was made, specifying the nature of any dispute they may have regarding payment of an invoice (a copy of which is to be provided to the County Comptroller's Finance and Accounting Department and the Purchasing and Contracts Division.)
- b. The vendor shall, within fifteen (15) days of receipt of the written statement, submit a written response to such indicating their agreement or disagreement therewith, as well as the reasons therefore.
- c. Within ten (10) days of receipt of the written response from the vendor, the Department Director, or appropriate authority, shall review the dispute and shall make a final decision on the matter. A written explanation of the final decision made shall be sent to the vendor via certified mail within five (5) days from the date the final decision is made (a copy of which is to be provided to the

Comptroller's Finance and Accounting Department and the Purchasing and Contracts Division).

Additional processing procedures may be added to amplify the regulation requirements from time to time by the County Administrator.

FOR MORE INFORMATION CONTACT: Orange County Comptroller's Office; Purchasing and Contracts Division
REFERENCE: Part VII Chapter 218, Florida Statutes; Part I and II Chapter 489, Florida Statutes
APPROVED: 10/02/89
REVISED: 6/27/06

6.12.01 METHOD OF PAYMENT

I. POLICY

Payment of all monies due to the County for taxes, fees, fines, charges, etc., and any other monies being placed on deposit with the County, must be made in United States currency.

II. PROCEDURES

Any costs resulting from collecting and/or converting payments to United States currency from payment by check, money order, wire transfer, etc., drawn on a foreign bank or made in foreign currency will be charged to and payable by the remitter of such payment.

FOR MORE INFORMATION CONTACT: Orange County Comptroller's Office
REFERENCE: None
APPROVED: 3/17/92
REVISED: 6/27/06

6.13 CREATION, ADMINISTRATION, AND ABOLISHMENT OF STREET-LIGHTING MUNICIPAL SERVICE BENEFIT UNITS (MSBUs)

I. POLICY

Orange County is authorized to establish Municipal Service Benefit Units (MSBUs) under Section 125.01(1)(q) and (r), Florida Statutes.

The Board of County Commissioners (BCC) finds that it is appropriate to consider creation, amendment, or abolishment of MSBUs for certain unincorporated areas of Orange County for operation, maintenance and administration of streetlighting.

The Finance and Accounting Department of the Orange County Comptroller's Office ("Finance") administers streetlighting MSBUs in conjunction with BCC staff as necessary.

II. PROCEDURES

A. MSBUs established pursuant to Section 125.01, Florida Statutes, for streetlighting operation, maintenance and administration will be considered only for property specially benefitted by such streetlighting. Examples of roads not eligible for streetlighting MSBUs are those falling under the Orange County's Arterial Roadway Lighting Program, other arterial or similar roads not conveying a special benefit to property to be assessed, and private roads in gated or non-gated communities.

B. Allowable costs in a streetlighting MSBU may include energy charges, maintenance charges, and fixture and pole rental for lighting specifically intended to illuminate roadways, and related administrative costs for governmental collection, administrative and inspection fees. Additionally, installation costs are allowable, but only for existing subdivisions.

Areas and facilities not associated with roadway lighting are ineligible for payment from streetlighting MSBUs. Examples of such exclusions include, but are not limited to:

1. Boat dock areas
2. Clubhouse and swimming pool areas
3. Courts and/or fields designed for recreational and/or sporting activities
4. Entrance signage areas
5. Fences and walls
6. Golf course areas
7. Parking lot areas
8. Playground areas

C. MSBUs for streetlighting may be requested from a developer of a new subdivision or from a minimum of 15% of the property owners of an existing subdivision or contiguous unplatted area of unincorporated Orange County. The minimum size of any MSBU for streetlighting shall be 10 lots/parcels and four streetlights, unless consideration of a smaller installation shall be clearly in the County's interest (example: newly platted subdivision with less than 10 lots/parcels).

D. Assessments must be computed in a manner that fairly and reasonably apportions the allowable assessed costs among the parcels of property within the MSBU, based upon objectively determinable assessment units. Assessments levied by the MSBU may be equally apportioned to each platted lot/parcel in the boundary of the MSBU provided that such apportionment methodology is specifically found by legislative findings of the BCC in the assessment resolution to fairly and reasonably apportion the costs among such parcels. The total amount levied will be based upon a budget annually approved by the BCC. In cases where the lots/parcels are non-homogeneous in nature, such as commercial or mixed use subdivisions, assessment methods using front footage, acreage or other assessment units which result in fair and reasonable apportionment shall be used. All notices, public hearings and assessments provided for herein shall be mailed, published, held and levied in accordance with the procedures set forth in the Uniform Assessment Collection Act, Section 197.3632 and 197.3635, Florida Statutes, or any successor statutes authorizing the collection of non-ad valorem assessments in the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

E. New Subdivision -- Creation By Developer Request

1. The County subdivision regulations require the developer to submit a written request for the establishment and/or amendment of an MSBU for streetlights to the Plan Review Section of Public Works. Such request shall include the proposed preliminary plat book pages for new subdivisions.

2. Plan Review forwards the letter and the proposed plat to Finance. This information must be received in Finance and the plat must be recorded by December 31 to be placed on the upcoming November 1 real estate tax bill.

3. Finance requests a cost estimate and sketch from the power company. The power company submits the sketch and cost estimate to Finance for energy charges, maintenance charges and fixture and pole rental after installation. The developer shall be solely responsible for all installation costs. Finance estimates the initial annual cost per lot/parcel.

4. Finance prepares an MSBU resolution for streetlighting and requests a public hearing before the BCC. The Clerk to the BCC provides Finance with a public hearing date. A public hearing notice is mailed to

the developer and any other property owners of record within the proposed boundaries of the MSBU. The BCC, subject to the public hearing, adopts at its discretion the resolution for the establishment and/or amendment of the MSBU for streetlighting.

5. The resolution creating such MSBU shall include brief descriptions of the proposed allowable costs, a description of the property to be included in the MSBU and specific legislative findings that recognize the special benefit to be provided by such streetlighting to property encompassed within the MSBU and that determine that the assessments to be levied are fairly and reasonably apportioned among such properties.

6. For all newly approved or amended streetlighting MSBUs (given compliance with the time deadline stated in step 2 above), Finance will arrange for the annual assessment to be placed on the upcoming November 1 real estate tax bill.

7. All approved MSBUs are effective as of the initial November 1 real estate tax billing. This ensures that Finance will have received funds from the Orange County Tax Collector to pay for streetlighting operational expenses provided for in the MSBU resolution. All streetlighting operational costs prior to the effective date of the MSBU and all installation costs are the sole responsibility of the developer.

F. Existing Subdivision -- Creation by Property Owner Request

1. A written petition to establish and/or amend an MSBU for streetlighting is required from property owners representing a minimum of 15% of the affected lots/parcels. The petition should reference the property owners' names, addresses, parcel ID numbers (if available), and telephone numbers. Renters and/or boarders signatures on a property owner petition are not eligible to be counted in the results. This petition must be received in Finance by December 1 to be placed on the coming November 1 real estate tax bill. The completed petition is delivered to:

Orange County Comptroller
Special Assessments
Post Office Box 38
Orlando, Florida 32801-0038

2. Using tax maps, Finance determines the boundaries of the proposed MSBU and requests a cost estimate and sketch from the power company.

3. Finance receives the information from the power company and estimates the initial annual cost per lot/parcel. If installation costs are required by the power company, the cost is divided among all of the property owners on the same basis as the operational costs and added to the per lot/parcel cost for the first year assessment. Assessments for subsequent years will not include the installation costs.

4. Finance mails a letter of explanation, a ballot and a return envelope to all of the affected property owners and a minimum of 66 2/3% response from the returned ballots in favor of establishing the MSBU is required to continue the creation process. Renters and/or boarders signatures on a property owner ballot are not eligible to be counted in the results. The minimum balloting period shall be 14 days.

5. Should the ballot be unsuccessful, the property owners' may at their discretion initiate a follow up petition process. Finance provides a list of all of the affected property owners (renters and/or boarders are not eligible) and an explanation for the petition. The property owners' must obtain a 66 2/3% positive response of signatures from all of the affected property owners on the petition to continue the creation process.

6. Finance prepares an MSBU resolution for streetlighting and requests a public hearing before the BCC. The Clerk to the BCC provides Finance with a public hearing date and a public hearing notice is mailed to all affected property owners. The BCC, subject to the public hearing, adopts at its discretion the resolution for the establishment and/or amendment of the MSBU for streetlighting.

7. The resolution creating such MSBU shall include brief descriptions of the proposed allowable costs, a description of the property to be included in the MSBU and specific legislative findings that recognize the special benefit to be provided by such streetlighting to property encompassed within the MSBU and that determine that the assessments to be levied are fairly and reasonably apportioned among such properties.

8. For all newly approved or amended streetlighting MSBUs (given compliance with the time deadline stated in step 1 above), Finance will arrange for the annual assessment to be placed on the upcoming

November 1 real estate tax bill.

9. All MSBUs are effective as of the initial November 1 real estate tax billing. This ensures that Finance will receive funding from the collection of the annual assessments to pay for the monthly streetlighting operational costs and any installation costs.

G. Administration of Streetlighting MSBUs

1. Upon adoption of an MSBU resolution, the MSBU assessment will be collected pursuant to the Uniform Method for the Levy, Collection, and Enforcement of Non-ad Valorem Assessments, Sections 197.3632 and 197.3635, Florida Statutes. The MSBU assessment is placed on the non-ad valorem portion of the "Notice of Proposed Property Taxes" and on the annual Orange County Real Estate "Notice of Ad Valorem Taxes and Non-ad Valorem Assessments."

2. Finance will disburse MSBU funds directly to the service providers. The normal standards for documentation and verification of County accounts payable shall be applicable to MSBU payments.

3. Revenues and expenditures for each streetlighting MSBU will be accounted for separately in Finance, and fiscal year ending balances will remain with each respective MSBU. Assessments may be adjusted annually as part of the County budget process. It is recognized that each MSBU must carry at a minimum an adequate contingency reserve to cover eligible expenditures from the beginning of the fiscal year to the time that annual assessment revenues are received. Assessment adjustments for any MSBUs that exceed 20% require BCC approval pursuant to Section 197.3632(4)(a), Florida Statutes, at the time the BCC adopts the non-ad valorem assessment roll at a public hearing.

H. Abolishment of Streetlighting MSBUs

1. An existing MSBU will be considered for abolishment upon the demonstration of majority interest on the part of the property owners in the MSBU.

2. Majority interest in the abolishment of a MSBU shall be determined as follows:

- a. Any property owner(s) shall submit a request in writing to Finance for a preliminary petition on which to demonstrate an expression of interest in the abolishment of a MSBU. The preliminary petition shall be in a format approved by Finance.
 - b. The property owner(s) requesting the preliminary petition shall obtain signatures of property owners (renters and/or boarders are not eligible) representing at least 15% of the platted lots/parcels subject to assessment and return the preliminary petition to Finance within 90 days of receipt of the preliminary petition.
 - c. Finance will review the preliminary petition and, if it meets the requirements stated above, will prepare ballots with return envelopes to be mailed to the property owner(s) of each platted lot/parcel as shown on the current tax roll of the County. The cost of material and postage for mailing the ballots will be borne by the property owner(s) requesting the preliminary petition. If desired, said property owner(s) may opt to include postage on the return envelopes at their own expense.
 - d. Finance will tabulate the results of the balloting. Each platted lot/parcel subject to assessment will be entitled to one vote, which may be cast by any one joint owner or collectively by all owners of the lot/parcel. If, within 30 days from the mailing of the ballots, responses in favor of abolishment have been received from property owners representing at least a simple majority (50% plus one) of the total number of platted lots/parcels subject to assessment, then majority interest in the abolishment of the streetlighting MSBU will be deemed to be present.
3. Upon determination that a majority interest for abolishment of the MSBU is present, Finance will, in conjunction with the County Attorney's Office, prepare a resolution for MSBU abolishment for consideration by

the BCC. Finance will, in the customary manner prescribed for all MSBUs, schedule a public hearing on the resolution with the BCC and will notify all affected property owners of the public hearing date by mail at County expense. Subject to the public hearing, the BCC will determine at its discretion whether or not to abolish the MSBU.

4. If a majority interest in the abolishment of the MSBU is not demonstrated within the specified time frame, all property owners in the MSBU will be precluded from initiating another MSBU abolishment process for one year from the ballot closing date.

5. The County reserves the right to initiate the abolishment of a MSBU when administration becomes burdensome due to frequent disputes, repeated violation of agreement provisions, termination of service from the power company, or other like causes.

6. Uncommitted funds on hand as of the abolishment date of a MSBU shall be refunded to the platted property owners of record at the date of abolishment on a pro-rata basis commensurate with the method of levy provided such pro-rata refunds are equal to or greater than \$10.00 each. In those situations where the refund amounts are less than \$10.00 per platted property owner, such amounts shall be declared de minimis and disposed of in accordance with Administrative Regulation 6.05 Disposition of Small Credit Balance Amounts and Unclaimed Checks.

I. Dispute Resolution

1. Any complaint or dispute concerning disbursement of funds, conduct of service providers, or any other relevant objection shall be submitted in writing to Finance by a property owner within the subject MSBU.

2. All written complaints will be reviewed by Finance with assistance from BCC staff as appropriate.

3. Finance will respond in writing, noting correction action taken, if any.

4. Public records may be reviewed by any party in accordance with public records laws and any copies requested shall be specifically identified and paid for prior to delivery.

5. Finance, with concurrence from the County Attorney's Office, reserves the right to place MSBU funds in the registry of the court in cases where significant unsolved disputes have placed an undue burden on staff resources.

FOR MORE INFORMATION CONTACT: Comptroller's/Finance and Accounting Department; County Attorney's Office

REFERENCE: Florida Statutes, Section 125.01 and Section 197.3632(4)(A); Administrative Regulation 6.05

APPROVED: 6/27/06

6.13.01 CREATION, ADMINISTRATION, AND ABOLISHMENT OF COMMON AREA MAINTENANCE MSBUs

I. POLICY

A. Orange County is authorized to establish Municipal Service Benefit Units (MSBUs) under Section 125.01(1)(q) and (r), Florida Statutes.

B. The Board of County Commissioners (BCC) finds that subdivision properties are specially benefitted by landscape maintenance of the common areas of such subdivisions and that it is appropriate to consider creation, amendment, or abolishment of MSBUs for common area maintenance in platted residential subdivisions in certain limited circumstances as described in this regulation.

C. The Finance and Accounting Department of the Orange County Comptroller's Office ("Finance") administers common area maintenance MSBUs in conjunction with Board staff as necessary.

II. PROCEDURES:

A. MSBUs (Municipal Service Benefit Units established pursuant to Section 125.01(1)(q), Florida Statutes) for common area maintenance will only be considered for property specially benefitted by such common area maintenance. Such MSBUs may only be considered in platted residential subdivisions for which there is a legally incorporated homeowners' association that is limited in its corporate documents to collecting dues or assessments on only a voluntary basis.

B. The scope of maintenance services to be covered by a common area MSBUs will be limited to the following:

1. Direct landscape maintenance costs for

common landscaped entries, right-of-way, internal street medians, and open areas defined as areas without improved above-ground structures that (1) are for passive recreation or scenic preservation, (2) are contiguous to the platted or deeded public right-of-way of an existing County road and accessible from such road, and (3) are open to all residents and property owners of the subdivision within the MSBU equally and not restricted as to use as follows:

- a. Mowing, weed control, fertilizer, insecticide
 - b. Mulch and replacement, tree trimming
 - c. Maintenance of chain link fences around common areas
 - d. Irrigation systems: water, electricity, maintenance
 - e. Electricity for entrance landscape lighting
2. Related administrative costs
 - a. Insurance required of the association by the maintenance agreement
 - b. Property taxes on common area eligible for direct landscape maintenance
 - c. Governmental collection, administrative, and inspection fees
 3. Areas and facilities to be excluded from the MSBU, with such exclusions not limited to:
 - a. Golf courses
 - b. Clubhouses
 - c. Swimming pools
 - d. Courts and fields designed for recreational and/or sporting activities
 - e. Playground equipment
 - f. Boat docks
 - g. Walls
 - h. Fences other than chain link
 - i. Lakes
 - j. Any common area for which admission fees are collected or to which access for its intended use is not available to all residents/property owners subject to the MSBU

4. Expenses to be excluded from the MSBU, with such exclusions not limited to:

- a. Gifts and parties
- b. Meal reimbursements
- c. Special awards and bonuses

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Orange County
Comptroller
Special Assessments
Post Office Box 38
Orlando, Florida 32802-

C. Assessments must be computed in a manner that fairly and reasonably apportions the allowable assessed costs among the parcels of property within the MSBU, based upon objectively determinable assessment units. Generally, assessments levied by the MSBU may be equally apportioned to each platted parcel in the subdivision provided that such apportionment methodology is specifically found by legislative finding by the BCC in the assessment resolution to fairly and reasonably apportion the assessed costs among such parcels. The BCC hereby finds that such equal apportionment for existing MSBUs on the date of adoption of these regulations fairly and reasonably apportions such costs. The total amount levied will be based upon a budget approved and submitted by the association and approved by the County.

D. All common area MSBUs in existence as of the date of adoption of these regulations shall immediately become subject to the terms and conditions stated herein, except that the scope of services shall be permitted to remain as originally stated in their respective authorizing resolutions.

E. Creation of Common Area MSBUs

1. An MSBU for common area maintenance will be considered for adoption upon the demonstration of significant interest on the part of the property owners in the subdivision.

2. Significant interest in the creation of a common area MSBU shall be determined as follows:

- a. The homeowners' association shall submit a request in writing, accompanied by a proposed budget, to Finance for a preliminary petition on which to demonstrate an expression of interest in the creation of a common area MSBU. The preliminary petition shall be in a format approved by the County Comptroller and the County Attorney's Office. The petition must be submitted to:

b. The homeowners' association shall obtain signatures of property owners representing at least fifteen percent of the platted parcels proposed to be assessed and return the preliminary petition to Finance within ninety days of receipt of the preliminary petition.

c. Finance will review the preliminary petition and prepare ballots with return envelopes to be mailed to the property owner(s) of each platted parcel as shown on the current tax roll of the County. The form of the ballot shall be reviewed and approved by the County Attorney's Office. The cost of materials and postage for mailing the ballots will be borne by the homeowners' association. If desired, the homeowners' association may opt to include postage on the return envelopes at its expense.

d. Finance will tabulate the results of the balloting. Each platted parcel proposed to be assessed will be entitled to one vote, which may be cast by any one joint owner of the parcel or collectively by all owners of the parcel. If, within forty-five days from the mailing of the ballots, positive responses have been received from at least two-thirds of all valid votes cast, then significant interest in the creation of a common area MSBU will be deemed to be present.

3. Upon determination that a significant interest for creation of the MSBU is present, Finance will, in conjunction with the County Attorney's Office, prepare an MSBU resolution for consideration by the Board of County

Commissioners. Finance will schedule a public hearing on the resolution with the Board of County Commissioners and will notify all affected property owners of the public hearing date by mail at County expense. All such notices, public hearings and assessments provided for herein shall be mailed, published, held and levied in accordance with the procedures set forth in the Uniform Assessment Collection Act, Section 197.3632 and 197.3635, Florida Statutes, or any successor statutes authorizing the collection of non-ad valorem assessments in the same bill as ad valorem taxes and any applicable regulations promulgated thereunder.

4. The resolution creating such MSBU shall include brief descriptions of the proposed allowable costs, a description of the property to be included in the MSBU and specific legislative findings that recognize the special benefit to be provided by such common area maintenance to properties within the MSBU and that determine that the assessments have fairly and reasonably apportioned the assessed costs among the parcels of property within the MSBU.

5. If a significant interest in the creation of the MSBU is not demonstrated within the specified time frame, the homeowners' association will be precluded from initiating another MSBU creating process for one year from the ballot closing date.

F. Administration of Common Area MSBUs

1. Upon adoption of an MSBU resolution, the homeowners' association will be required to enter into a maintenance agreement with Orange County to carry out the services contemplated in the resolution.

2. The homeowners' association shall be required to submit an annual budget proposal to assist in the determination of the appropriate assessment for the coming tax year. Service levels contemplated to be paid by the MSBU shall not exceed County standards. Subdivisions desirous of higher levels of maintenance shall do so at their own expense and without participation of the MSBU and Orange County.

3. Liability and workers' compensation insurance will be required of the homeowners' association and its subcontractors according to County Risk Management Division guidelines. Certificates of Insurance evidencing the required coverage shall be filed with Finance.

4. The homeowners' association will be required to obtain a minimum of three written quotes for contracted services. Copies of such written quotes shall be filed with Finance.

5. MSBU funds will be disbursed by Finance on a reimbursement basis to the homeowners' association. Finance's normal standards for documentation and verification of County accounts payable shall be applicable to MSBU reimbursement payments.

6. Field inspections will be performed by the County as requested by Finance to ascertain work performed for direct landscape maintenance costs. Non-exclusive easements for access must be granted to the County for common areas. Notwithstanding the County's field inspections, the homeowner's association shall have primary responsibility for verification of contractual fulfillment and quality of goods and services.

7. Reimbursement requests shall be made on a monthly basis. The County's obligation to disburse funds shall be strictly limited to the actual collections received from the subject MSBU.

G. Abolishment of Common Area MSBUs

1. An existing common area MSBU will be considered for abolishment upon the demonstration of majority interest on the part of the property owners in the subdivision.

2. Majority interest in the abolishment of a common area MSBU shall be determined as follows:

a. Any property owner(s) shall submit a request in writing to Finance for a preliminary petition on which to demonstrate an expression of interest in the abolishment of a common area MSBU. The preliminary petition shall be in a format approved by Finance and the County Attorney's Office.

b. The property owner(s) requesting the preliminary petition shall obtain signatures of property owners representing at least fifteen percent of the platted parcels subject to assessment and return the preliminary petition to Finance within ninety days of receipt of the preliminary petition.

c. Finance will review the preliminary petition and prepare ballots with return envelopes to be

mailed to the property owner(s) of each platted parcel as shown on the current tax roll of the County. The form of the ballot shall be reviewed and approved by the County Attorney's Office. The cost of material and postage for mailing the ballots will be borne by the property owner(s) requesting the preliminary petition. If desired, said property owner(s) may opt to include postage on the return envelopes at their own expense.

- d. Finance will tabulate the results of the balloting. Each platted parcel subject to assessment will be entitled to one vote, which may be cast by any one joint owner of the parcel or collectively by all owners of the parcel. If, within forty-five days from the mailing of the ballots, responses in favor of abolishment have been received from property owners representing at least a simple majority (fifty percent plus one) of the total number of platted parcels subject to assessment, then majority interest in the abolishment of the common area MSBU will be deemed to be present.

3. Upon determination that a majority interest for abolishment of the MSBU is present, Finance will, in conjunction with the County Attorney's Office, prepare a resolution for MSBU abolishment for consideration by the Board of County Commissioners. Finance will, in the customary manner prescribed for all MSBUs, schedule a public hearing on the resolution with the Board of County Commissioners and will notify all affected property owners of the public hearing date by mail at County expense.

4. If a majority interest in the abolishment of the MSBU is not demonstrated within the specified time frame, all property owners in the MSBU will be precluded from initiating another MSBU abolishment process for one year from the ballot closing date.

5. The County reserves the right to initiate the abolishment of a common area MSBU when administration becomes burdensome due to frequent disputes, repeated violation of maintenance agreement provisions, dissolution of the homeowners' association, or other like cause.

6. Uncommitted funds on hand as of the abolishment date of a common area MSBU shall be

refunded on an equal share basis to the platted property owners of record at the date of abolishment on a pro-rata basis commensurate with the method of levy, provided such pro-rata refunds are equal to or greater than \$10.00 (ten dollars) each. In those situations where the refund amounts are less than \$10.00 (ten dollars) per platted property owner, such amounts shall be declared diminimus and unworthy of the administrative cost of return and disposed of in accordance with Administrative Regulation 6.05, Disposition of Small Credit Balance Amounts and Unclaimed Checks.

H. Dispute Resolution

1. Any complaint or dispute concerning disbursement of funds, conduct of homeowners' association officers or subcontractors, or any other relevant objection shall be submitted in writing to Finance by a property owner within the subject MSBU.

2. All written complaints will be reviewed by Finance with assistance from the Board of County Commissioners' staff as appropriate.

3. Finance will respond in writing, noting correction action taken, if any, and will provide a copy of the original complaint and written response to the homeowners' association.

4. Public records may be reviewed by any party in accordance with public records laws and any copies requested shall be specifically identified and paid for prior to delivery.

5. Finance, with concurrence from the County Attorney's Office, reserves the right to place MSBU funds in the registry of the court in cases where significant unsolved disputes have placed an undue burden on staff resources.

FOR MORE INFORMATION CONTACT: County Comptroller's Office, Finance and Accounting Department; County Attorney's Office

REFERENCE: Florida Statutes, Section 125.01; Florida Statutes, Section 197.3632 and 197.3635; Administrative Regulation 6.05

APPROVED: 9/03/91

REVISED: 10/20/92; 6/27/06

6.13.02 CREATION AND ADMINISTRATION OF WALL CONSTRUCTION MSBUs

I. POLICY

- A. Orange County is granted the authority to

establish Municipal Service Benefit Units (each an "MSBU") for the construction of walls under Section 125.01(1)(q) and (r), Florida Statutes, the Orange County Charter and Article VII, Chapter 17 of the Orange County Code.

B. The Board of County Commissioners (the "Board") finds that it is appropriate to consider the creation of MSBUs for wall construction as set forth in this regulation.

C. The Finance and Accounting Department of the Orange County Comptroller's Office ("Finance") administers wall construction MSBUs in conjunction with Board staff as necessary.

II. PROCEDURES

A. MSBUs for wall construction will only be considered for subdivisions for which there is a legally incorporated homeowners' association that is limited in its corporate documents to only collecting assessments on a voluntary basis. The homeowners' association for such subdivision shall submit copies of their Articles of Incorporation and Certificate of Incorporation filed with the State of Florida to Finance.

B. The scope of the wall construction to be covered by the wall construction MSBU will be limited to the following:

1. Construction of a wall to separate residential subdivisions from adjacent roadways, including all "Project Costs" as defined in the Ordinance and removal of existing walls, trees and other growth as necessary.

2. Related administrative costs –

- a. Governmental collection, administrative and inspection fees.
- b. All "Transaction Costs" as defined in the Ordinance.
- c. Title searches, easements, recording costs, and subordination agreements including specifically legal fees and costs associated with obtaining and recording permanent maintenance easements granted to the homeowners' association.

3. Wall MSBUs shall not be considered for the following:

- a. Walls between subdivisions.

- b. Walls between private property and/or subdivisions.

C. Creation of wall construction MSBUs –

1. An MSBU for wall construction will be considered for submission to the Board upon the demonstration of significant interest on the part of the property owners in the subdivision and in accordance with the following process.

2. Significant interest in the creation of a wall construction MSBU shall be determined as follows:

- a. The homeowners' association shall submit a request in writing, accompanied by (i) construction plans and a binding cost estimate prepared by a registered architect, engineer or contractor to Finance and (ii) an estimate of legal fees and costs of a private attorney to be retained by the homeowners' association for preparing and recording permanent maintenance easements in favor of the homeowners' association. The request should include a description of what efforts have been made in the subdivision to notify property owners of the wall construction plan. Such request must be submitted no later than July 31 of the year prior to the placement of the assessment on the tax roll. The request must be delivered to:

Orange County
Comptroller
Special Assessments
Post Office Box 38
Orlando, Florida 32802-
0038

- b. Wall plans submitted to the County for review must include the following information on the plan itself:

- 1) A plan view which delineates the limits of construction of the wall. If the wall is located within an easement, the easement width should be

- delineated on the plan. If the wall is located within a tract, the tract should be delineated on the plan.
- 2) A cross-sectional view of the wall which shows the exact location of the wall relative to the right-of-way/property line, and which delineates the proposed height of the wall relative to the proposed finished grades adjacent to the wall. The wall shall not be less than 6 (six) feet in height.
 - 3) A wall design detail indicating construction materials which is signed and sealed by a registered architect or engineer and containing a statement certifying that the wall has been designed in accordance with the latest edition of the Florida Building Code, including wind loading requirements.
 - 4) A letter from an authorized representative of the homeowners' association which acknowledges that: 1) the homeowners' association shall be the party to the construction contract with the contractor; 2) the County shall serve only to provide financing for the construction project and shall not oversee contract compliance by the contractor nor be a party to such contract; 3) the construction contract shall contain an indemnification of the County; and 4) the homeowners' association shall be responsible for the ownership and maintenance of the wall.
 - 5) A diagram which demonstrates that the proposed wall does not create a potential sight distance hazard. Refer to F.D.O.T. Manual of Uniform Minimum Standards for Design, Construction and Maintenance for Street and Highways (Green Book).
- c. Finance will forward the construction plans and cost estimate to the Public Works Department for review and acceptance. Public Works will resolve any issues noted directly with the homeowners' association and return an approved proposal to Finance. Finance will verify with the Fiscal & Business Services Division that funding for payment of constructing the wall is available.
 - d. Upon plan approval and verification of available funding, Finance will prepare ballots with return envelopes to be mailed to the property owner(s) of each platted parcel as shown on the current tax roll of the County. The form of the ballot shall be reviewed and approved by the County Attorney's Office and the proposed assessment amount shall be reviewed and approved by the Fiscal & Business Services Division. The cost of materials and postage for mailing the ballot will be borne by the homeowners' association. If desired, the homeowners' association may opt to include postage on the return envelopes at its expense.
 - e. Finance will tabulate the results of the balloting. Each parcel proposed to be assessed will be entitled to one vote which may be cast by any one joint owner of the parcel or collectively by all owners of the parcel. Regardless of the number of ballots returned, significant interest in the creation of the wall construction MSBU will only be deemed to be present if at least sixty percent (60%) of the total property owners in the

proposed MSBU and one hundred percent (100%) of property owners adjacent to the wall respond favorably to the imposition of the special assessment within thirty (30) days of the mailing of the ballots. All property owners adjacent to the wall must also indicate their consent to provide both temporary and permanent easements for construction and maintenance of the wall.

3. Upon determination that significant interest for creation of the MSBU is present, Finance will, in conjunction with the County Attorney's Office or outside counsel, prepare and present an initial assessment resolution for consideration by the Board pursuant to the Ordinance. Upon adoption, Finance will, pursuant to the Ordinance and the initial assessment resolution, schedule a public hearing for a final assessment resolution with the Board and will notify all affected property owners of the public hearing date by mail publication.

4. Temporary construction easements shall be provided to the homeowners' association and County prior to construction and shall be a minimum of five (5) feet in width. Permanent easements shall be provided to the homeowners' association for continuing maintenance of the wall. Such permanent easements must be obtained and recorded by or on behalf of the homeowners' association and not by the County. Assessments shall be calculated to include the costs associated with such easements.

5. If a significant interest in the creation of the MSBU is not demonstrated within the specified time frame, the homeowners' association will be precluded from initiating another MSBU for wall construction for one year from the ballot date.

D. Administration of Wall Construction MSBUs –

1. Upon the creation of the MSBU, the homeowners' association will be required to hire a licensed contractor to construct the wall, as per the approved construction plans and in accordance with the costs presented in the initial request. The homeowners' association shall be the party to the contract. The County shall not be a party to such contract but shall serve solely as a third-party payor and shall be indemnified as such. The contractor shall be required to pull all necessary County permits.

2. Liability and workers' compensation insurance will be required of the homeowners' association and/or its contractor or subcontractor according to County Risk Management Division

guidelines and easement requirements. Certification of insurance evidencing the required coverage shall be filed with Finance prior to commencement of construction.

3. Field inspections will be performed by the County to ascertain building code compliance, or, if requested by Finance, to ascertain work performed for the wall construction. Notwithstanding any County field inspections, the homeowners' association shall have full responsibility for verification of contractual fulfillment and quality of goods and services.

4. The County shall not be responsible for repair and maintenance of the wall under any circumstances.

5. The County's obligation to disburse funds shall be strictly limited to the actual collections received from the subject MSBU and to the total of any loan proceeds authorized for wall construction and related costs. Finance shall disburse funds only after receipt of written authorization for payment by a legally authorized representative of the homeowners' association.

E. Dispute Resolution –

1. Any complaint or dispute concerning disbursement of funds shall be submitted in writing to Finance by a property owner within the subject MSBU. Finance shall not mediate disputes between the homeowners' association and contractor.

2. All written complaints will be reviewed by Finance with assistance from Board staff as appropriate.

3. Finance will respond in writing and will provide a copy of the original complaint and written response to the homeowners' association.

4. In cases where significant unresolved disputes have placed an undue burden on staff resources, Finance may place MSBU funds in the registry of the court.

5. Public records may be reviewed by any party in accordance with public records laws and any copies requested shall be specifically identified and paid for prior to delivery.

FOR MORE INFORMATION CONTACT: Orange County Comptroller; Public Works Department; Fiscal and Business Services Division, County Administrator's Office

REFERENCE: F.D.O.T. Manual of Uniform Minimum Standards for Design Construction, and Maintenance for Streets

and Highways; Florida Building Code; Florida Statutes, Section 125.01; Orange County Code, Article VII, Chapter 17
APPROVED: 9/18/01
REVISED: 10/20/92; 6/27/06

6.13.03 CREATION, ADMINISTRATION, AND ABOLISHMENT OF MUNICIPAL SERVICE BENEFIT UNITS (MSBUs) FOR COUNTY MAINTENANCE OF RETENTION POND(S)

I. POLICY

Orange County is granted the authority to establish Municipal Service Benefit Units (MSBUs) under Section 125.01, Florida Statutes.

For the purpose of this Regulation, the term “retention area” will include retention pond(s)/tracts, drainage/retention tract(s), detention/retention tract(s), and/or stormwater/retention tract(s). The Board of County Commissioners (BCC) finds that it is appropriate to consider creation, amendment, or abolishment of MSBUs for any part or all of the unincorporated area of Orange County for operation, maintenance, and administration of County dedicated retention areas that have drainage easements or have been dedicated in fee simple to the County without any restrictions whatsoever to the County.

The Finance and Accounting Department of the Orange County Comptroller’s Office (“Finance”) administers retention area MSBUs in conjunction with BCC staff as necessary. The Orange County Public Works Department (Public Works) shall perform or cause to be performed minimum maintenance services in the retention areas that are not located on private property.

II. PROCEDURES

A. MSBUs established pursuant to Section 125.01(1)(q), Florida Statutes, for retention area operation, maintenance and administrative costs will be considered only for property specially benefitted by such operation and maintenance and for retention areas that have been constructed in accordance with standards approved by the County..

B. Allowable costs in a retention area MSBU may include, but not limited to, mowing, weed control, mosquito control, maintenance and repair of the structural integrity of control devices, periodic major repairs and improvements to the retention area, and/or equipment/tools and their maintenance and replacement needed for services described herein.

C. MSBUs for retention areas may be requested by

developers of new subdivisions or from a minimum of 15% of the property owners of an existing subdivision or contiguous unplatted area of unincorporated Orange County. The minimum size of any MSBU for retention area shall be 10 platted lots/parcels, unless consideration of a smaller installation shall be clearly in the County’s interest (example: newly platted subdivision with less than platted 10 lots/parcels) and with Public Works agreement that a need exists for proper maintenance to be performed or caused to be performed by the County.

D. Assessments must be computed in a manner that fairly and reasonably apportions the allowable assessed costs among the parcels of property within the MSBU, based upon objectively determinable assessment units. Generally, assessments levied by the MSBU may be equally apportioned to each platted parcel in the boundaries of the MSBU provided that such apportionment methodology is specifically determined by legislative finding of the BCC in the assessment resolution to fairly and reasonably apportion the assessed costs among such parcels. The BCC hereby finds that such equal apportionment for existing MSBU’s on the date of adoption of these regulations fairly and reasonably apportions such costs. The total amount levied will be based upon a budget annually approved by the BCC.

E. Creation of Retention Area(s) MSBUs

NEW SUBDIVISION – DEVELOPER REQUEST

1. The County subdivision regulations require the developer to submit a written request for the establishment and/or amendment of an MSBU for maintenance of retention area(s) to the Plan Review Section of Public Works. This request shall include the proposed preliminary plat book pages for new subdivisions.

2. Plan Review forwards the letter and the proposed plat to Finance. This information must be received in Finance and the plat recorded by December 31 to be placed on the upcoming November 1 real estate tax bill.

3. Finance shall request a cost estimate from Public Works. The developer shall be solely responsible for all installation costs, and the maintenance and operation associated with the retention area(s) until approval for maintenance is issued by the County, thereby releasing the developer from further responsibility.

4. Finance prepares an MSBU resolution for retention area(s) and requests a public hearing before the BCC. The Clerk to the BCC provides Finance with a public hearing date. A public hearing notice is mailed to the developer and any other property owners of record within the proposed boundaries of the MSBU. The BCC, subject to the public hearing, adopts at its discretion the resolution for the establishment and/or amendment of the MSBU for retention area(s).

5. For all newly approved or amended retention area MSBUs (given compliance with the time deadline stated in Section II.E.2 above), Finance will arrange for the annual assessment to be placed on the upcoming November 1 real estate tax bill.

6. All approved MSBUs are effective as of the initial November 1 real estate tax billing. This ensures that the County will have received funds from the Orange County Tax Collector to pay for retention area(s) operational costs provided for in the MSBU resolution. All retention area(s) operational costs prior to the effective date of the MSBU and all installation costs are the sole responsibility of the developer.

EXISTING SUBDIVISION – PROPERTY OWNER REQUEST

1. A written petition to establish and/or amend an MSBU for retention area(s) is required from property owners representing a minimum of 15% of the affected platted lots/parcels. The petition should reference the property owners' names, addresses, parcel id numbers (if available), and telephone numbers. Renters and/or boarders signatures on a property owner petition are not eligible to be counted in the results. This petition must be received in Finance by December 1 to be placed on the coming November 1 real estate tax bill. The completed petition is delivered to:

Orange County Comptroller
Special Assessments
Post Office Box 38
Orlando, Florida 32802-0038

2. Using tax maps, Finance and Public Works define the boundaries of the proposed MSBU and a cost estimate is determined by the County.

3. Finance mails a letter of explanation, a ballot and a return envelope to all of the affected property owners and a minimum of 66-2/3% response from the returned ballots in favor of establishing and/or amending the MSBU is required to continue the process. Renters and/or boarders signatures on a property owner ballot are not eligible to be counted in the results. The minimum balloting period shall be 14 days.

4. Should the ballot be unsuccessful, the property owners may, at their discretion, initiate a follow up petition process. Finance provides a list of all of the affected property owners (renters and/or boarders are not eligible) and an explanation for the petition. The property owners' must obtain a 66-2/3% positive response of signatures from all of the affected property owners on the petition to continue the process.

5. Finance prepares an MSBU resolution for retention area(s) and requests a public hearing before the BCC. The Clerk to the BCC provides Finance with a public hearing date and a public hearing notice is mailed to all affected property owners. The BCC, subject to the public hearing, adopts at its discretion the resolution for the establishment and/or amendment of the MSBU for retention area(s).

6. Any existing retention area(s) shall be brought up to County standards before acceptance by the County. The MSBU shall not be effective until the retention area(s) is accepted by the County and after a public hearing has been held by the BCC.

7. For all newly approved or amended retention area MSBUs (given compliance with the time deadline stated in step 1 above), Finance will arrange for the annual assessment to be placed on the upcoming November 1 real estate tax bill.

8. All MSBUs are effective as of the initial November 1 real estate tax billing. This ensures that the County will have received funds from the collection of the annual assessments to pay for the retention area(s) operational costs provided for in the MSBU resolution.

F. Administration of Retention Area MSBUs

1. Upon adoption of an MSBU resolution, the MSBU assessment will be collected pursuant to the Uniform Method of the Levy, Collection, and Enforcement of Non-ad Valorem Assessments, Sections 197.3632 and 197.3635, Florida Statutes. The MSBU assessment is placed on the non-ad valorem portion of the "Notice of Proposed Property Taxes" and on the annual Orange County Real Estate "Notice of Ad Valorem Taxes and Non-ad Valorem Assessments".

2. Public Works will perform the maintenance services or subcontract with a responsible vendor for the performance of maintenance services. The normal standards for documentation and verification of County accounts

payable shall be applicable to MSBU payments.

3. Expenditures for each retention area MSBU will be accounted for by Public Works and fiscal year ending balances will remain within the County fund established for the County-wide retention area MSBUs. Assessments may be adjusted annually as part of the County budget process. It is recognized that each MSBU and the County-wide retention area(s) MSBU fund must carry at a minimum an adequate contingency reserve to cover eligible expenditures from the beginning of the fiscal year to the time that annual assessment revenues are received, and a reserve for periodic major repairs and improvements as needed on a rotation basis established by Public Works. Assessment adjustments for any MSBUs that exceed 20% of the previous year assessment require BCC approval pursuant to Section 197.3632(4)(a), Florida Statutes, at the time the BCC adopts the non-ad valorem assessment roll at a public hearing.

G. Abolishment of Retention Area MSBUs

1. An existing MSBU will be considered for abolishment upon the demonstration of majority interest on the part of the property owners in the MSBU and/or the consent of Public Works that it would be in the best interest of the County. Should Public Works conclude that the MSBU continues to be needed for a valid public purpose, the request for abolishment shall be denied. Should Public Works concur that the MSBU could be abolished, the following steps will be taken.

2. Majority interest in the abolishment of MSBU shall be determined as follows:

- a. Any property owner(s) shall submit a request in writing to Finance for a preliminary petition on which to demonstrate an expression of interest in the abolishment of a MSBU. The preliminary petition shall be in a format approved by Finance.
- b. The property owner(s) requesting the preliminary petition shall obtain signatures of property owners (renters and/or boarders are not eligible) representing at least fifteen percent of the platted lots/parcels subject to assessment and return the preliminary petition to finance within 90 days of receipt of the preliminary petition.
- c. Finance will review the preliminary petition and, if it meets the requirements stated above, will

prepare ballots with return envelopes to be mailed to the property owner(s) of each platted lot/parcel as shown on the current tax roll of the County. The cost of material and postage for mailing the ballots will be borne by the property owner(s) requesting the preliminary petition. If desired, said property owner(s) may select to include postage on the return envelopes at their own expense.

- d. Finance will tabulate the results of the balloting. Each platted lot/parcel subject to assessment will be entitled to one vote, which may be cast by any one joint owner or collectively by all owners of the platted lot/parcel. If within 30 days from the mailing of the ballots, responses in favor of abolishment have been received from property owners representing at least a simple majority (50% plus one) of the total number of platted lots/parcels subject to assessment, then majority interest in the abolishment of the retention area MSBU will be deemed to be present.

3. Upon determination that a majority interest for abolishment of the MSBU is present, Finance will, in conjunction with the Orange County Attorney's Office, prepare a resolution for MSBU abolishment for consideration by the BCC. Finance will, in the customary manner prescribed for all MSBUs, schedule a public hearing on the resolution with the BCC and will notify all affected property owners of the public hearing date by mail at County expense. Subject to the public hearing, the BCC will determine at its discretion whether or not to abolish the MSBU.

4. If a majority interest in the abolishment of the MSBU is not demonstrated within the specified time frame, all property owners in the MSBU will be precluded from initiating another MSBU abolishment process for one year from the ballot closing date.

5. The County reserves the right to initiate the abolishment of a retention area MSBU when a public purpose is no longer served, MSBU funding is no longer needed, or other like causes.

6. Uncommitted funds on hand as of the

abolishment date of a MSBU shall be refunded to the platted lot/parcel property owners of record at the date of abolishment on a pro-rata basis commensurate with the method of levy, provided such pro-rata refunds are equal to or greater than \$10.00 each. In those situations where the refund amounts are less than \$10.00 per platted property owner, such amounts shall be considered insignificant and disposed of in accordance with Administrative Regulation 6.05, Disposition of Small Credit Balance Amounts and Unclaimed Checks.

H. Dispute Resolution

1. Any complaint or dispute concerning disbursement of funds, conduct of homeowners' association officers or subcontractors, or any other relevant objection shall be submitted in writing to Finance by a property owner within the subject MSBU.

2. All written complaints will be reviewed by Finance with assistance from the Board of County Commissioners' staff as appropriate.

3. Finance will respond in writing, noting correction action taken, if any, and will provide a copy of the original complaint and written response to the homeowners' association.

4. Public records may be reviewed by any party in accordance with public records laws and any copies requested shall be specifically identified and paid for prior to delivery.

5. Finance, with concurrence from the County Attorney's Office, reserves the right to place MSBU funds in the registry of the court in cases where significant unsolved disputes have placed an undue burden on staff resources.

FOR MORE INFORMATION CONTACT: Orange County Comptroller's Finance and Accounting Department
REFERENCES: Section 717.117(1), Florida Statutes; FSS 125.01; FSS 197.3632; FSS 197.3635; Administrative Regulation 6.05
APPROVED: 6/27/06

6.13.04 CREATION, ADMINISTRATION, AND ABOLISHMENT OF LAKE MAINTENANCE MUNICIPAL SERVICE BENEFIT UNITS (MSBUs)

I. POLICY

Orange County is authorized to establish Municipal Service Benefit Units (MSBUs) under Section 125.01(1)(q) and (r), Florida Statutes. The Board of County Commissioners (BCC) finds that it is appropriate to consider creation, amendment, or abolishment of MSBUs for certain unincorporated

areas of Orange County for operation, maintenance and administration of lake maintenance. The Finance and Accounting Department of the Orange County Comptroller's Office (Finance) administers lake maintenance MSBUs in conjunction with BCC staff as necessary. The Orange County Environmental Protection Division (EPD) shall perform or cause to be performed minimum maintenance services in the lake areas.

II. PROCEDURES

A. MSBUs established pursuant to Section 125.01, Florida Statutes, for lake maintenance and administration will be considered only for property specially benefitted by such lake maintenance.

B. Allowable costs in a lake maintenance MSBU may include maintenance charges, equipment charges, chemicals and pesticide charges, and energy charges intended to provide general lake cleaning, water quality improvement, maintenance, aquatic plant control services, and related administrative costs for governmental collection, administrative and inspection fees.

C. The County may require creation of an MSBU for lake maintenance from a developer of a new subdivision adjacent to a lake within unincorporated Orange County. Alternatively, a minimum of 15% of unincorporated Orange County property owners of the parcels abutting a lake area may request creation of a MSBU for lake maintenance.

D. Assessments must be computed in a manner that fairly and reasonably apportions the allowable assessed costs among the parcels of property within the MSBU, based upon objectively determinable assessment units. Assessments levied by the MSBU may be equally apportioned to each platted lot/parcel in the boundary of the MSBU provided that such apportionment methodology is specifically found by legislative findings of the BCC in the assessment resolution to fairly and reasonably apportion the costs among such parcels. The total amount levied will be based upon a budget annually approved by the BCC. In cases where the lots/parcels are non-homogeneous in nature, such as commercial or mixed use subdivisions, assessment methods using front footage, acreage or other assessment units which result in fair and reasonable apportionment shall be used. All notices, public hearings and assessments provided for herein shall be mailed, published, held and levied in accordance with the procedures set forth in, Sections 197.3632 and 197.3635, Florida

Statutes, for the uniform method for the levy collection and enforcement of non-ad valorem assessments or any successor statutes authorizing the collection of non-ad valorem assessments in the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder (the Uniform Method).

E. New Subdivision – Creation By Development Review Committee shall take place as follows:

1. The County Development Review Committee (DRC) requires the developer to submit a written request for the establishment and/or amendment of an MSBU for lake maintenance to the Plan Review Section of Public Works. Such request shall include the proposed preliminary plat book pages for new subdivisions.

2. Plan Review forwards the written request and the proposed plat to Finance. This information must be received in Finance and the plat must be recorded by December 31 of the year preceding the year in which the assessment is to be placed on the following November 1 real estate tax bill.

3. Finance requests a cost estimate and sketch from EPD. EPD submits the cost estimate to Finance for maintenance charges, chemicals and pesticide charges, and energy charges intended to provide general lake cleaning, water quality improvement, maintenance, aquatic plant control services, and related administrative costs for governmental collection, administrative and inspection fees. Finance estimates the initial annual cost per lot/parcel and submits the estimated initial annual cost for review.

4. Finance prepares an MSBU Resolution for maintenance charges, chemicals and pesticide charges, and energy charges intended to provide general lake cleaning, water quality improvement, maintenance, aquatic plant control services, and related administrative costs for governmental collection, administrative and inspection fees and requests a public hearing before the BCC. The Clerk to the BCC provides Finance with a public hearing date. Consistent with all requirements of the Uniform Method, a notice of public hearing is mailed to the developer and any other property owners of record within the proposed boundaries of the MSBU. The BCC, subject to the public hearing, adopts at its discretion the Resolution for the establishment and/or amendment of the MSBU for lake maintenance.

5. The Resolution creating such MSBU shall comply with all requirements of the Uniform Method and include brief descriptions of the proposed allowable costs, a description of the property to be included in the MSBU and specific legislative findings that recognize

the special benefit to be provided by such lake maintenance to property encompassed within the MSBU and that determine that the assessments to be levied are fairly and reasonably apportioned among such properties.

6. For all newly approved or amended lake maintenance MSBUs (given compliance with the time deadline stated in Step 2 above), Finance will arrange for the annual assessment to be placed on the upcoming November 1 real estate tax bill.

7. All approved MSBUs are effective as of the initial November 1 real estate tax billing. This ensures that Finance will have received funds from the Orange County Tax Collector to pay for maintenance charges, chemicals and pesticide charges, and energy charges intended to provide general lake cleaning, water quality improvement, maintenance, aquatic plant control services, and related administrative costs for governmental collection, administrative and inspection fees provided for in the MSBU resolution.

F. Creation by Property Owner Request

1. A written petition to establish and/or amend an MSBU for lake maintenance is required from property owners representing a minimum of 15% of the affected lots/parcels. The petition should reference the property owners' names, addresses, parcel ID numbers (if available), and telephone numbers. Renters and/or boarders signatures on a property owner petition are not eligible to be counted in the results. This petition must be received in Finance by December 1 of the year preceding the year in which the assessment is to be placed on the following November 1 real estate tax bill. The completed petition is delivered to:

Orange County Comptroller, Office of Special
Assessments
201 South Rosalind Avenue, 4th Floor
Orlando Florida 32801

2. Using tax maps, EPD determines the boundaries of the proposed MSBU and prepares a cost estimate.

3. Finance receives the information from EPD and estimates the initial annual cost per lot/parcel. Finance prepares an explanation letter and a ballot. EPD reviews and approves the estimated initial annual cost and the explanation letter and the ballot.

4. Finance mails a letter of explanation, a ballot and a return envelope to all of the affected property owners and a minimum of 66 2/3% of the returned ballots must respond in favor of establishing the MSBU to continue the creation process. Renter's and/or boarder's signatures on a property owner ballot are not eligible to be counted in the results. The minimum balloting period shall be 14 calendar days.

5. Should the ballot be unsuccessful, the property owners' may at their discretion initiate a follow up petition process. Finance provides a list of all of the affected property owners (renters and/or boarders are not eligible) and an explanation for the petition. The property owners' must obtain signatures from 66 2/3% of the affected property owners on the petition to continue the creation process.

6. Finance prepares an MSBU resolution for lake maintenance and requests a public hearing before the BCC. The Clerk to the BCC provides Finance with a public hearing date and a public hearing notice is mailed to all affected property owners. The BCC, subject to the public hearing, adopts at its discretion the resolution for the establishment and/or amendment of the MSBU for lake maintenance.

7. The resolution creating such MSBU shall include brief descriptions of the proposed allowable costs, a description of the property to be included in the MSBU and specific legislative findings that recognize the special benefit to be provided by such lake maintenance to property encompassed within the MSBU and that determine that the assessments to be levied are fairly and reasonably apportioned among such properties.

8. For all newly approved or amended lake maintenance MSBUs (given compliance with the time deadline stated in Step 1 above), Finance will arrange for the annual assessment to be placed on the upcoming November 1 real estate tax bill.

9. All MSBUs are effective as of the initial November 1 real estate tax billing. This ensures that EPD will receive funding from the collection of the annual assessments to pay for the lake maintenance.

G. Administration of Lake Maintenance MSBUs

1. Upon adoption of an MSBU resolution, the MSBU assessment will be collected pursuant to the Uniform Method for the Levy, Collection, and Enforcement of Non-ad Valorem Assessments, Sections 197.3632 and 197.3635, Florida Statutes. The MSBU assessment is placed on the non-ad valorem portion of the "Notice of Proposed Property Taxes" and on the

annual Orange County Real Estate "Notice of Ad Valorem Taxes and Non-ad Valorem Assessments."

2. EPD will disburse MSBU funds directly to the service providers. Service providers can include outside vendors and Orange County staff. The normal standards for documentation and verification of County accounts payable shall be applicable to MSBU payments.

3. Revenues and expenditures for each lake maintenance MSBU will be accounted for separately in Finance, and fiscal year ending balances will remain with each respective MSBU. Assessments may be adjusted annually as part of the County budget process. It is recognized that each MSBU must carry at a minimum an adequate contingency reserve to cover eligible expenditures from the beginning of the fiscal year to the time that annual assessment revenues are received. Assessment adjustments for any MSBUs that exceed 20% require BCC approval pursuant to Section 197.3632(4)(a), Florida Statutes, at the time the BCC adopts the non-ad valorem assessment roll at a public hearing.

H. Abolishment of Lake Maintenance MSBUs

1. An existing MSBU will be considered for abolishment upon the demonstration of majority interest on the part of the property owners in the MSBU.

2. Majority interest in the abolishment of a MSBU shall be determined as follows:

a. Any property owner(s) shall submit a request in writing to EPD for a preliminary petition on which to demonstrate an expression of interest in the abolishment of a MSBU. The preliminary petition shall be in a format approved by Finance.

b. The property owner(s) requesting the preliminary petition must obtain signatures of property owners (renters and/or boarders are not eligible) representing at least 15% of the platted lots / parcels subject to assessment and return the preliminary petition to Finance within 90 days of receipt of the preliminary petition to continue the abolishment process.

c. Finance will review the preliminary petition and, if it meets the requirements stated above, will prepare ballots with return envelopes to be mailed to the property owner(s) of each platted lot/parcel as shown on the current tax roll of the

County. The cost of material and postage for mailing the ballots will be borne by the property owner(s) requesting the preliminary petition. The requesting property owner(s) may opt to provide postage on the return envelopes at their own expense.

d. Finance will tabulate the results of the balloting. Each platted lot/parcel subject to assessment will be entitled to one vote, which may be cast by any one joint owner or collectively by all owners of the lot/parcel. If, within 30 days from the mailing of the ballots, responses in favor of abolishment have been received from property owners representing at least a simple majority (50% plus one) of the total number of platted lots/parcels subject to assessment, then majority interest in the abolishment of the lake maintenance MSBU will be deemed to be present.

3. Upon determination that a majority interest for abolishment of the MSBU is present, Finance will, in conjunction with the County Attorney's Office, prepare a resolution for MSBU abolishment for consideration by the BCC. Finance will, in the customary manner prescribed for all MSBUs, schedule a public hearing on the resolution with the BCC and will notify all affected property owners of the public hearing date by mail at County expense. Subject to the public hearing, the BCC will determine at its discretion whether or not to abolish the MSBU.

4. If a majority interest in the abolishment of the MSBU is not demonstrated within the specified time frame, all property owners in the MSBU will be precluded from initiating another MSBU abolishment process for one year from the ballot closing date.

5. The County may abolish of an MSBU in the absence of a petition for a variety reasons, including but not limited to: annexation by a municipality, burdensome administrative duties associated with the MSBU, frequent property owner disputes, or other considerations making an MSBU unnecessary, inappropriate, unsuitable or otherwise not in the best interests of the public.

6. Uncommitted funds on hand as of the abolishment date of a MSBU shall be refunded to the platted property owners of record at the date of abolishment on a pro-rata basis commensurate with the method of levy provided such pro-rata refunds are equal to or greater than \$10.00 each. In those situations where the refund amounts are less than \$10.00 per platted property owner, such amounts shall be declared de minimis and disposed of in accordance with Administrative Regulation 6.05 Disposition of Small Credit Balance Amounts and Unclaimed Checks.

I. Dispute Resolution

1. Any complaint or dispute concerning disbursement of funds, conduct of service providers, or any other relevant objection shall be submitted in writing to Finance by a property owner within the subject MSBU.

2. All written complaints will be reviewed by Finance with assistance from BCC staff as appropriate.

3. Finance will respond in writing, noting corrective action taken, if any.

4. Public records may be reviewed by any party in accordance with public records laws and any copies requested shall be specifically identified and paid for prior to delivery.

5. Finance, with concurrence from the County Attorney's Office, reserves the right to place MSBU funds in the registry of the court in cases where significant unresolved disputes have placed an undue burden on staff resources.

FOR MORE INFORMATION CONTACT:
Comptroller's/Finance and Accounting Department; County Attorney's Office

REFERENCES: Florida Statutes, Section 125.01 and Sections 197.3632(4)(A); Administrative Regulation 6.05

APPROVED: 08/16/16

6.13.05 CREATION, ADMINISTRATION, AND ABOLISHMENT OF LAKE MAINTENANCE MUNICIPAL SERVICE TAXING UNITS (MSTUs)

I. POLICY

Orange County is authorized to establish Municipal Service Taxing Unit (MSTU) under Section 125.01(1)(q) and (r), Florida Statutes. The Board of County Commissioners (BCC) find that it is appropriate to consider creation, amendment, or abolishment of MSTU for certain unincorporated areas of Orange County for operation, maintenance and administration of lake maintenance. The County's Environmental Protection Division (EPD) administers lake maintenance MSTU and coordinates with the Finance and Accounting Department of the Orange County Comptroller's Office (Finance) and other County Divisions as needed. The Orange County Environmental Protection Division shall perform or cause to be performed minimum maintenance services in the lake areas.

II. PROCEDURES

A. MSTU established pursuant to Section 125.01, Florida Statutes, for lake maintenance and administration will be considered only for property specially benefitted by such lake maintenance.

B. Allowable costs in a lake maintenance MSTU may include labor, maintenance charges, equipment charges, chemicals and pesticide charges, and energy charges intended to provide general lake cleaning, water quality improvement, maintenance, aquatic plant control services, and related administrative costs for governmental collection, administrative and inspection fees.

C. The County may require creation of MSTU for lake maintenance from a developer of a new subdivision adjacent to a lake within unincorporated Orange County. Alternatively, a minimum of 15% of unincorporated Orange County property owners of the parcels abutting or deeded access to a lake area may request creation of a MSTU for lake maintenance.

D. The ad valorem method, Sections 200.066 and 200.071, Florida Statutes, shall be used. This ad valorem tax millage rate may be adjusted and will be levied each and every year thereafter and this ad valorem tax millage rate will continue to be adjusted to collect the revenue needed to cover the expenditures of the MSTU and will continue to be levied until discontinued by the Board. The ad valorem tax millage shall not exceed and ad valorem tax millage rate of three (3) mills or \$3.00 per every one thousand dollars of all taxable assessed real property located within the said MSTU. The ad valorem millage rate will also provide for reimbursement of necessary inspections and staff support expenses by the County and administrative costs incurred by the Orange County Property Appraiser and the Orange County Tax Collector for the collection of ad valorem taxes. Proceeds of collection of such taxes-as provided hereinafter are to be put into a special account by the County to the credit of the MSTU, and are to be used only by the MSTU as provided herein.

E. New Subdivision – Creation By Development Review Committee shall take place as follows:

1. The County Development Review Committee (DRC) requires the developer to submit a written request for the establishment and/or amendment of an MSTU for lake maintenance to the Plan Review Section of the Planning Division. Such request shall include the proposed preliminary plat book pages for new subdivisions.

2. Plan Review forwards the written request and the proposed plat to Finance. This information must be received in Finance and the plat must be recorded by December 31 of the year preceding the year in which the ad valorem tax assessment is to be placed on the following November 1 real estate tax bill.

3. Finance requests a cost estimate, a map, and a list of parcels from EPD. EPD submits the cost estimate to Finance for labor, maintenance charges, equipment charges, chemicals and pesticide charges, and energy charges intended to provide general lake cleaning, water quality improvement, maintenance, aquatic plant control services, and related administrative costs for governmental collection, administrative and inspection fees. Finance estimates the initial annual cost per lot/parcel and submits the estimated ad valorem tax assessment for review to EPD and the Office of Management and Budget. The Office of Management and Budget will evaluate the proposed millage to determine compliance with maximum millage limitations and will verify with the Orange County Property Appraiser that the proposed millage is in compliance with the millage limitation for municipal purposes.

4. Finance prepares an MSTU Resolution for maintenance charges, chemicals and pesticide charges, and energy charges intended to provide general lake cleaning, water quality improvement, maintenance, aquatic plant control services, and related administrative costs for governmental collection, administrative and inspection fees and requests a public hearing before the BCC. The Clerk to the BCC provides Finance with a public hearing date. A public hearing notice is mailed to the developer and any other property owners of record within the proposed boundaries of the MSTU. The BCC, subject to the public hearing, adopts at its discretion the Resolution for the establishment and/or amendment of the MSTU for lake maintenance.

5. The Resolution creating such MSTU shall include brief descriptions of the proposed allowable costs, a description of the properties to be included in the MSTU and specific legislative findings that recognize the services to be provided by such lake maintenance to properties encompassed within the MSTU.

6. For all newly approved or amended lake maintenance MSTUs (given compliance with the time deadline stated in Step 2 above), Finance will arrange for the annual ad valorem tax assessment to be placed on the upcoming November 1 real estate tax bill.

7. All approved MSTUs are effective as of the initial November 1 real estate tax billing. This ensures that Finance will have received funds from the Orange County Tax Collector to pay for labor, maintenance charges, chemicals and pesticide charges, and energy charges intended to provide general lake cleaning, water quality improvement, maintenance, aquatic plant control services, and related administrative costs for governmental collection, administrative and inspection fees provided for in the MSTU Resolution.

F. Creation by Property Owner Request

1. A written petition to establish and/or amend an MSTU for lake maintenance is required from property owners representing a minimum of 15% of the affected lots/parcels. The petition should reference the property owners' names, addresses, parcel ID numbers (if available), and telephone numbers. Renters and/or boarders signatures on a property owner petition are not eligible to be counted in the results. This petition must be received in Finance by June 1 of the year preceding the year in which the ad valorem assessment is to be placed on the following November 1 real estate tax bill. The completed petition is delivered to:

Orange County Comptroller, Special Assessments
201 South Rosalind Avenue, 4th Floor
Orlando Florida 32801

2. Using tax maps, EPD determines the boundaries of the proposed MSTU and prepares a cost estimate.

3. Finance estimates the initial annual cost per lot/parcel and submits the estimated ad valorem tax for review to EPD and the Office of Management and Budget. The Office of Management and Budget will evaluate the proposed millage to determine compliance with maximum millage limitations and will verify with the Orange County Property Appraiser that the proposed millage is in compliance with the millage limitation for municipal purposes. Finance prepares an explanation letter and a ballot. EPD reviews and approves the estimated initial annual cost/ad valorem tax and the explanation letter and the ballot.

4. Finance mails a letter of explanation, a ballot and a return envelope to all of the affected property owners and a minimum of 66 2/3% of the returned ballots must respond in favor of establishing/amending the MSTU to continue the creation process. Renter's and/or boarder's signatures on a property owner ballot are not eligible to be counted in the results. The minimum balloting period shall be 14 calendar days.

5. Should the ballot be unsuccessful, the property owners' may at their discretion initiate a follow up petition process. Finance provides a list of all of the affected property owners (renters and/or boarders are not eligible) and an explanation for the petition. The property owners' must obtain signatures from 66 2/3% of the affected property owners on the petition to continue the creation process.

6. Finance prepares an MSTU resolution for lake maintenance and requests a public hearing before the BCC. The Clerk to the BCC provides Finance with a public hearing date and a public hearing notice is mailed to all affected property owners. The BCC, subject to the public hearing, adopts at its discretion the resolution for the establishment and/or amendment of the MSTU for lake maintenance.

7. The resolution creating such MSTU shall include brief descriptions of the proposed allowable costs, a description of the property to be included in the MSTU and specific legislative findings that recognize the special benefit to be provided by such lake maintenance to property encompassed within the MSTU.

8. All MSTUs are effective as of the initial November 1 real estate tax billing. This ensures that EPD will receive funding from the collection of the annual ad valorem taxes to pay for the lake maintenance.

G. Administration of Lake Maintenance MSTU

1. EPD will disburse MSTU funds directly to the service providers. Service providers can include outside vendors and Orange County staff. The normal standards for documentation and verification of County accounts payable shall be applicable to MSTU payments.

2. Revenues and expenditures for each lake maintenance MSTU will be accounted for separately in Finance, and fiscal year ending balances will remain with each respective MSTU. The millage rate may be adjusted annually as part of the County budget process. It is recognized that each MSTU must carry at a minimum an adequate contingency reserve to cover eligible expenditures from the beginning of the fiscal year to the time that annual tax revenues are received.

H. Abolishment of Lake Maintenance MSTU

1. An existing MSTU will be considered for abolishment upon the demonstration of majority interest on the part of the property owners in the MSTU.

2. Majority interest in the abolishment of a MSTU shall be determined as follows:

a. Any property owner(s) shall submit a request in writing to EPD for a preliminary petition on which to demonstrate an expression of interest in the abolishment of a MSTU. The preliminary petition shall be in a format approved by Finance.

b. The property owner(s) requesting the preliminary petition must obtain signatures of property owners (renters and/or boarders are not eligible) representing at least 15% of the platted lots/parcels subject to assessment and return the preliminary petition to Finance within 90 days of receipt of the preliminary petition to continue the abolishment process.

c. Finance will review the preliminary petition and, if it meets the requirements stated above, will prepare ballots with return envelopes to be mailed to the property owner(s) of each platted lot/parcel as shown on the current tax roll of the County. The cost of material and postage for mailing the ballots will be borne by the property owner(s) requesting the preliminary petition. The requesting property owner(s) may opt to provide postage on the return envelopes at their own expense.

d. Finance will tabulate the results of the balloting. Each platted lot/parcel subject to ad valorem tax assessment will be entitled to one vote, which may be cast by any one joint owner or collectively by all owners of the lot/parcel. If, within 30 days from the mailing of the ballots, responses in favor of abolishment have been received from property owners representing at least a simple majority (50% plus one) of the total number of platted lots/parcels subject to assessment, then majority interest in the abolishment of the lake maintenance MSTU will be deemed to be present.

3. Upon determination that a majority interest for abolishment of the MSTU is present, Finance will, in conjunction with the County Attorney's Office, prepare a resolution for MSTU abolishment for consideration by the BCC. Finance will, in the customary manner prescribed for all MSTUs, schedule a public hearing on the resolution with the BCC and will notify all affected property owners of the public hearing date by mail at County expense. Subject to the public hearing, the BCC will determine at its discretion whether or not to abolish the MSTU.

4. If a majority interest in the abolishment of the MSTU is not demonstrated within the specified time frame, all property owners in the MSTU will be precluded from initiating another MSTU abolishment process for one year from the ballot closing date.

5. The County may abolish an MSTU in the absence of a petition for a variety of reasons, including but not limited to: annexation by a municipality, burdensome administrative duties associated with the MSTU, frequent property owner disputes, or other considerations making an MSTU unnecessary, inappropriate, unsuitable or otherwise not in the best interests of the public.

6. Uncommitted funds on hand as of the abolishment date of a MSTU shall be refunded to the platted property owners of record at the date of abolishment on a pro-rata basis commensurate with the method of levy provided such pro-rata refunds are equal to or greater than \$10.00 each. In those situations where the refund amounts are less than \$10.00 per platted property owner, such amounts shall be declared de minimis and disposed of in accordance with Administrative Regulation 6.05 Disposition of Small Credit Balance Amounts and Unclaimed Checks.

I. Dispute Resolution

1. Any complaint or dispute concerning disbursement of funds, conduct of service providers, or any other relevant objection shall be submitted in writing to Finance by a property owner within the subject MSTU.

2. All written complaints will be reviewed by Finance with assistance from BCC staff as appropriate.

3. Finance will respond in writing, noting correction action taken, if any.

4. Public records may be reviewed by any party in accordance with public records laws and any copies requested shall be specifically identified and paid for prior to delivery.

5. Finance, with concurrence from the County Attorney's Office, reserves the right to place MSTU funds in the registry of the court in cases where significant unresolved disputes have placed an undue burden on staff resources.

FOR MORE INFORMATION CONTACT: County's Environmental Protection Division, Office of Management and

Budget; County's Attorney's Office; Comptroller's/Finance and Accounting Department

REFERENCES: Florida Statutes, Section 125.01 and Sections 200.066 and 200.0715; Administrative Regulation 6.05

APPROVED: 08/16/16

6.14 AUDITOR SELECTION AND OVERSIGHT

I. POLICY

It is the policy of the Board of County Commissioners (BCC) that external auditors for the county be selected on a periodic, competitive basis within the guidelines outlined in Florida Statutes. It is further the policy of Orange County that rotation of the auditor or auditing firm will be considered and preferred after a firm serves as auditor for more than two successive contract periods, with each contract period consisting of a one year contract with four annual renewal options (maximum of 10 consecutive years for the two successive contract periods). Such preference for and consideration of rotation assumes adequate competition among qualified firms.

II. PROCEDURES

Florida Statutes provides for an auditor selection process in Charter Counties, which includes the establishment of an audit committee. Accordingly, the County has designed the following procedural steps to accomplish the selection and oversight of external auditors.

A. The County hereby authorizes the establishment of an Audit Committee to be appointed whenever a competitive selection is contemplated under this policy. Such Audit Committee shall consist of:

1. One (1) staff representative of the BCC to be recommended by the County Mayor and appointed by the BCC.

2. One (1) representative of the Comptroller's Office to be appointed by the County Comptroller and serve as the Committee chair.

3. One (1) representative of all the other elected officials to be recommended by the County Mayor and appointed by the BCC and rotated for each subsequent auditor contract period.

4. Two (2) citizens, one of who should be a CPA that does not do public audit work, to be recommended by the County Mayor and appointed by the BCC.

The total Audit Committee will consist of five (5) members. The meetings of the Audit Committee shall not exclude the public from its proceedings.

B. The duties of the Audit Committee shall be to:

1. Establish factors to use for the evaluation of audit service proposals, which shall include ability of personnel, experience, ability to furnish the required services, and such other factors as may be determined by the committee to be applicable to its requirements. Compensation shall also be included as a factor, however, it shall not be a predominant factor used to evaluate proposals.

2. Issue a request for proposals (RFP) for audit services that includes the factors established by the committee. The committee shall publicly announce the RFP and provide them to interested firms.

3. Evaluate proposals provided by qualified firms, then rank and recommend in order of preference three firms deemed to be the most highly qualified to perform the required services after considering the factors established. If fewer than three firms respond to the RFP, the committee shall recommend such firms as it deems to be the most highly qualified.

4. Recommend additional firms if the BCC or its designee is unable to negotiate a satisfactory written contract in accordance with statutory provisions with any of the recommended firms.

5. Serve in an oversight capacity for the duration of the contract, which may include duties such as review of the completed audit, review of management letter comments, contract renewal recommendations, and other audit-related oversight functions as the committee or the BCC may designate.

C. The BCC shall select the highest-ranked qualified firm as evaluated by the committee or must publicly document the reason for not selecting said firm. If the highest-ranked qualified firm is not selected, the BCC shall select the second highest-ranked qualified firm as evaluated by the committee or must publicly document the reason for not selecting said firm. If the first or second highest-ranked qualified firm is not selected, the BCC shall select the third highest-ranked qualified firm as evaluated by the committee or must publicly

document the reason for not selecting said firm. Audit services shall be evidenced by a written contract embodying all provisions and conditions of the procurement of such services.

FOR MORE INFORMATION CONTACT: County Administrator's Office; County Comptroller's Office
REFERENCE: Florida Statutes 218.39; 218.391
APPROVED: 5/5/92
REVISED: 6/27/06

6.15 FEDERAL, STATE AND LOCAL GRANT APPLICATION AND APPROVAL PROCESS

A. POLICY

Grants offer an important source of funding which may be used to supplement County resources. It is therefore the policy of Orange County to ensure that County taxpayers receive a fair share of federal and State grants which are funded through their tax dollars by encouraging the pursuit of federal, State and local grants. For the purposes of these administrative regulations, grants shall be defined as "financial assistance received from federal and/or State funding pursuant to written agreements/contracts to carry out a specific purpose." Grants issued by the County, using only County funds, shall not be included under this administrative regulation.

The Office of Management and Budget (OMB) is responsible for countywide grant coordination through the promotion of grant awareness; the facilitation of department/division grant coordination; the collection and dissemination of grant opportunities; the establishment of a grant database; and the creation and coordination of Grants Oversight Committee (GOC) activities. The respective County department or division filing the application for the federal / State grant shall ensure compliance with the applicable requirements as set forth in Section 215.97, Florida Statutes ("Florida Single Audit Act"); Section 215.971, Florida Statutes ("Agreements Funded with Federal or State Assistance"); Chapter 69I-5, Florida Administrative Regulations ("State Financial Assistance"); the Rules of the Auditor General, Chapter 10.550 ("Local Governmental Entity Audits"); Code of Federal Regulations, 2 CFR Part 200 ("Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award, Final Rule" hereinafter referred to as "Uniform Administrative Requirements"); and those sections of the Code of Federal Regulations as may apply based upon the federal funding agency source.

Members of the GOC shall be selected by the County Administrator's Office to represent the departments under the Board of County Commissioners (Board). The participation of the Comptroller's Office, and other elected officials receiving grant awards and requiring Board action, is also encouraged. It is the responsibility of the GOC to review County department / division grant applications and make recommendations to the County Mayor, the County Administrator, and the Board.

B. PROCEDURE

A. Application Review Process - As the County receives notification of opportunities for competitive or entitlement grants/contracts, the appropriate department/division will be responsible for preparing the application within the required time frame and for the submittal of a completed Grants Review Form to the OMB Grants Coordinator. Copies of all grant applications should be routed through OMB which shall determine if GOC review is required.

The GOC will review all new grants/contracts, except those which seek reimbursement of County funds which have already been expended or those which have been approved for expenditure in the department/division budget.

The GOC will conduct a review of the grant/contract application, which may include a presentation or discussion with the applying department/division. Such review shall include, but is not limited to, an evaluation of the actual cost of the grant, including administrative and indirect costs, operating and maintenance costs, staffing, cost/benefit analysis, risk analysis, interdepartmental impacts, match requirements, outcome(s) or objective(s) to be achieved by the grant and plans for continuation of services following the termination of a grant. The review of grant applications by the GOC may occur either prior to or following the submission of the grant application. However, as required by OMB, all grants will be reviewed and a recommendation made by the GOC before the grant award is submitted to the Board for approval.

B. Grant Application Signature Authority - In addition to the delegation of authority stated in Executive Order 06.004, authority to sign grant applications is hereby delegated to Department Directors, unless federal/State/local agencies specifically require that applications be signed by the chief elected official (County Mayor) or chief administrative officer (County Administrator). Application approval by the Board is not required unless required by the granting agency.

C. Grant Award/Agreement Approval - Should an application receive approval for funding, Board approval and execution by the County Mayor or his/her designee shall be required prior to entering into any binding agreements/contracts and before grant funds are accepted by the County. However, if the grant award is conditioned upon substantial changes to the grant, as presented to the GOC, additional review by the GOC and OMB may also be required.

OMB shall be responsible for establishing written procedures for presenting grant awards/contracts and amendments to the Board for approval. Amendments to existing grant agreements/contracts that are considered non-material, as determined by OMB, may be executed by the County Mayor or his/her designee with prior Board approval.

D. Renewal Process - Some grants, competitive and entitlement, are multi-year awards and may be subject to renewal or continuation. Subsequent review(s) for grant renewals by the GOC will be conducted only if there is a substantial change in the original grant agreement/contract, or if review by GOC was not previously conducted. Renewal of such agreements/contracts may be executed by signature, as described in Section B above. Board approval of renewal documents shall be necessary only if required by the granting agency.

E. Procurement Process - All projects funded with grants must follow the County's procurement policy and procedures guidelines ("County Procurement Policies and Guidelines"). In addition, projects and projects funded by federal grant agreements must follow and implement the procurement standards of Uniform Administrative Requirements. In the event of conflict between the County Procurement Policies and Guidelines and the Uniform Administrative Guidelines the more restrictive shall apply.

F. Subaward/Contract Management - County departments must make a case-by-case determination whether each pass-through agreement it makes for the disbursement of federal program funds are in the role of subrecipient or contractor, and must be clearly identified

in the respective agreement. The performance, financial and subrecipient monitoring is mandatory and must comply with the requirements of the Uniform Administrative Requirements, or as otherwise required by the federal funding agency under the Code of Federal Regulations.

G. Debarment and Suspension - All departments receiving and managing federal or state grants are required to verify that all vendors/contractors being paid with grant funds are in good standing with the federal government and the State of Florida. Verification shall be performed through the Federal Excluded Parties List/System for Award Management (SAM.gov) and the Florida Convicted/Suspended/Discriminatory Complaint Vendor List. Verification shall occur prior to the vendor/contractor award date. A copy of the confirmation from the SAM.gov system and Florida Convicted/Suspended/Discriminatory Complaint Vendor list, as applicable, must be kept by the department or division and the Procurement Division with the respective contract file and must reflect the date upon which confirmation was obtained. Departments receiving and managing federal or state grants shall perform verification through the Federal Excluded Parties List/System for Award Management (S A M . g o v) and the Florida Convicted/Suspended/Discriminatory Complaint Vendor List annually based on the anniversary date of the contract award, and retains a copy in their file. Contracts awarded to a vendor/contractor must include a clause requiring that the vendor/contractor perform status verification for all subcontracts/sub-awardees they employ using these grant funds.

H. Reporting Requirements of Grants - For documents requiring signatory approval refer to Executive Order 06.004. The departments shall provide the OMB Grants Coordinator notification that financial and performance reports have been submitted to the granting agency. Concurrence as to the accuracy of financial reports or related financial information shall be obtained from the Comptroller's Office Finance and Accounting Grants Section, prior to submission to the granting agency. Where applicable, Orange County must follow the certification process as required by the Code of Federal Regulations under the Uniform Administrative Requirements, or as otherwise applicable, and the granting agency.

FOR MORE INFORMATION CONTACT: Office of Management and Budget

REFERENCE: Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit

6.15.01 IMPACT FEE GRANT GUIDELINES FOR NON-PROFIT ORGANIZATIONS

I. POLICY

The County's impact fee ordinances require that the fees must be paid upon issuance of a building permit for new development. The ordinances provide various exemptions for certain types of development that do not impact the County's ability to provide services. The ordinances do not provide any exemption for non-profit organizations (NFPs), as recognized by the United States Internal Revenue Service (IRS), that provide services that otherwise might be provided by the county at taxpayer expense. The Board of County Commissioners (BCC) has expressed its intention to assist eligible NFPs in paying their impact fees for new construction. The purpose of this administrative regulation is to implement such a program through the authorization of County grants to eligible NFPs for payment of impact fees.

II. PROCEDURES

A. *Scope of Program.* Each fiscal year, the BCC may consider whether to budget a sum certain of up to fifty thousand dollars (\$50,000) for the grant program. Each qualified NFP shall be limited to a maximum grant of ten thousand dollars (\$10,000) per fiscal year, unless a larger sum is approved at the sole discretion of a majority of the BCC.

B. For the purposes of this administrative regulation, the term "impact fee" is limited to Orange County's road (transportation), law enforcement, and fire/rescue services impact fees, as defined in Chapter 23 of the Orange County Code.

C. *Application Timeframe.* An NFP may apply any time during the fiscal year.

Any funds not awarded during the fiscal year will not be rolled over and will not be eligible for use in the subsequent fiscal year.

The Community, Environmental, and Development Services Fiscal and Operational Support Division (FOS) shall provide program information on the county's web site (www.orangecountyfl.net).

Upon request, FOS will mail information to any non-profit organization or its representative that requests to receive such mailings.

D. *Eligibility Criteria.* In order for an NFP to be eligible for a grant pursuant to this program, it must satisfy all of the following criteria. Under no circumstances will any County approval be retroactive or take the form of a partial or complete refund for a prior impact fee payment made by or on behalf of the NFP prior to approval of any grant. Grant payments will be made as a funds transfer by the County from the grant fund to the respective impact fee account.

- The applicant NFP must provide proof that it has been recognized by the IRS as a non-profit organization exempt from taxation under Section 501(c)(3) of Title 26 of the U.S. Code.
- Orange County residents must have an equal opportunity to benefit from the NFP's services at the proposed facility.
- The NFP must provide a service or services that Orange County government could or does itself provide, including but not limited to the following: day care/classroom facilities; family life centers; recreational facilities; youth services centers; criminal justice diversion; substance abuse treatment; after-school programs; homeless shelters; health care counseling.
- New construction which otherwise meets these criteria will be eligible for grant assistance only if the primary purpose of the new structure is for the provision of the type of services identified above, and the NFP provides evidence to that effect.
- At the time of filing its application, the NFP must have previously filed (i) a building permit application with the Division of Building Safety for the new construction and (ii) an application with the Planning & Zoning Commission and/or Board of Zoning Adjustment, if required.

E. *Process.* Grant applications shall be submitted in writing to the Manager of FOS. At a

minimum, the application shall include a cover letter from the NFP's executive director or designee that includes the following:

- An explanation of the mission of the NFP and its history;
- A description of the clientele that is served;
- A detailed description of the primary purpose of the new construction project;
- A statement regarding whether fees will be charged for the service(s) to be provided;
- A financial summary of the NFP for the current fiscal year;
- A verified statement that the property is clear of any outstanding tax liens, regulatory citations, permit violations, code enforcement actions, liens, or delinquencies;
- A budget summary for the proposed construction project;
- The Orange County building permit number(s) for which impact fees are being assessed;
- The square footage of the proposed structure(s);
- The estimated amount of each impact fee; and
- A copy of the NFP's IRS 501(c)(3) certification.

FOS will forward copies of the application to the County Attorney's Office, the Citizens' Commission for Children Division, and the Neighborhood Preservation and Revitalization Division to develop a staff recommendation to the BCC. FOS staff will respond to the non-profit organization within forty-five (45) days after the application was filed with notice of the staff recommendation. If the staff recommendation is to approve the application, it will be forwarded to the BCC. If the staff recommendation is to deny the application, the specific reasons for denial will be listed in the notice, and the applicant will have the option to appeal such recommendation to the BCC. The BCC will consider the staff recommendation and determine whether County funds should be used to pay all or a portion of the impact

fees (except as limited by II.A above) that are being assessed.

F. *Revocation.* Any grant of funds under this program is conditional and will be automatically revoked if one or more of the following events occurs:

- The grant awarded is not used within twelve (12) months from the date of BCC approval;
- The applicant cancels or materially modifies the project in question;
- The NFP loses or fails to maintain NFP status, as defined herein; or
- The NFP fails to comply with any of the conditions set forth herein.

In the event of revocation of any grant, the applicable funds may be made available to any other qualified NFP during the same fiscal year.

III. FILING FEES

An NFP will not be charged a filing fee to submit an application under this program.

IV. AUDITS, RECORDS, AND RECORDS RETENTION

Any NFP receiving a grant pursuant to this program shall establish and maintain documentation, in a format acceptable to Orange County, adequately demonstrating that the construction project was completed and used to provide the services described in the original approved application and shall provide such documentation to Orange County one (1) year after completion of construction. The NFP shall furthermore retain all financial records, supporting documents, and any other documents pertinent to the use of grant funds for a period of three (3) years after completion of any construction related to the impact fee grant. Orange County shall have the right to inspect the NFP's activities and records as reasonably necessary to confirm compliance with this program.

FOR MORE INFORMATION CONTACT: Community, Environmental, and Development Services Fiscal and Operational Support Division; Citizens' Commission for Children

REFERENCE: IRS Section 501(c)(3) of Title 26 of the U.S. Code

APPROVED: 6/27/06
REVISED: 7/10/12; 7/11/17

6.16 GIFT CARD GUIDELINES FOR CHILD AND YOUTH RESIDENTIAL PROGRAMS

I. POLICY

The Youth and Family Services Division provides a program of residential care for children and youth who have been removed from their homes and placed by the State of Florida or who are voluntarily in the care of Orange County. It is important to provide recognition for the significant life events and the accomplishments of the children and youth under the program's care. Acknowledgement of such events and accomplishments through the use of gift cards is appropriate. In order to assure fiscal accountability, the utilization of gift cards must be carefully controlled.

It is the County's policy that gift cards may be presented to child and youth residents in this program for the following purposes and amounts:

- A. Holidays –
 - 1. Great Oaks Village and Laurel Hills Independence Center - Up to \$200
 - 2. Youth Shelter - Up to \$100
- B. Birthdays - \$25
- C. Report Cards - Up to \$75 (maximum of 4 times per year)
- D. Graduation –
 - 1. High school or General Education Development diploma - \$100
 - 2. Associate's degree or vocational certificate - \$250
 - 3. Bachelor's degree - \$500

E. Behavior Modification Incentives – Up to \$100 per year

II. PROCEDURES

A. The manager of Youth and Family Services and supervisors at all levels are responsible for the appropriate receipt, purchase, security, use and

tracking of gift cards utilized in program.

B. Gift cards for the amounts noted above may be purchased with procurement cards.

C. Gift cards that are donated or purchased, and that are not immediately distributed to a resident, must be stored in a secure manner, under conditions meeting the standards required for the storage of cash.

D. Program managers and other responsible parties will ensure that donation documentation, purchasing documentation, gift card tracking logs, and gift card distribution receipts are properly maintained by a designated custodian for all gift cards received as donations or purchased for the program.

E. A gift card distribution receipt must be completed and signed by the employee distributing the gift card, a manager verifying the distribution, and the resident.

F. All recipients of gift cards must complete a W-9 form. The Division will ensure that the completed W-9 form is submitted to the Office of the Comptroller within 7 days of completion.

G. In accordance with the Florida State General Records Schedule for Local Government Agencies, all gift card logs, receipts, and related documents will be maintained for a minimum of 3 years, or longer as required by specific contracts or grants or other funding sources.

FOR MORE INFORMATION CONTACT: Youth and Family Services Division
REFERENCE:None
APPROVED: 2/22/11

6.17 NEIGHBORHOOD GRANT PROGRAM

I. POLICY

Orange County has developed a variety of tools for the purpose of rebuilding older neighborhoods and preserving newly established neighborhoods. The Neighborhood Preservation and Revitalization Division provides funding for neighborhood organizations, nonprofit organizations and businesses to engage in small neighborhood level capital improvement projects that help restore and maintain the physical condition of Orange County

neighborhoods. These tools also help to revitalize neighborhoods by bringing residents together around common goals and helping to build pride amongst the residents along with renewed care for their respective neighborhoods.

II. TYPES OF NEIGHBORHOOD GRANTS

A. Beautification Grants

Beautification grants are designed to improve the aesthetic quality of neighborhood entranceways. These grants may include landscaping, entranceway signage, minor entrance wall repairs, entry medians and other enhancements to the front of neighborhoods.

B. Repair Grants

Repair grants are designed to restore conditions to neighborhoods that have fallen into disrepair. These grants may include neighborhood perimeter wall repairs, minor exterior housing repairs within a neighborhood, and other common repair projects.

C. Capital Improvement Grants

Capital Improvement Grants are designed to help implement small scale improvements to common areas within a neighborhood. These grants may include playgrounds, shelters and pavilions, gazebos, walking or exercise trails, picnic tables and benches, fence repair and wall pressure washing, caulking and painting, and ground and common area lighting and irrigation repairs.

III. Eligibility

Neighborhood grants are available to neighborhood organizations and nonprofit organizations, including homeowner and condominium associations. Where otherwise indicated, grants may be available to individual citizens. Each applicant must be registered with the Orange County Neighborhood Preservation and Revitalization Division prior to submitting an application for any grant funding.

IV. Application Criteria

In addition to specific criteria for each individual grant program, all applicants must adhere to the following:

A. Unless otherwise indicated, each organization must have its Board of Directors, Executive Board, or voting members vote on and approve the grant application and the required community match contribution before submitting its application for

consideration. A notarized copy of the minutes reflecting the approval vote must be attached to the application.

B. Each organization must have democratically elected officers and must not discriminate based on sex, race, ethnicity, age, religion, disability or sexual orientation. Use of project funds from the neighborhood grant program by community member(s) must not require conversion to a particular faith or belief.

C. Neighborhood organizations must make the project area improved with program grant funds (collectively referred to as "Improvement") available to the public for use. Gated communities and condominium communities may only use grant funds for entranceway improvements abutting major streets/roads. Projects shall not be placed behind gates or within communities with private streets as these areas are not open to the public.

D. The maintenance of any Improvement(s) funded under this grant program shall be the sole responsibility of the grant recipient. The grant recipient must enter into a grant agreement with Orange County wherein all associated maintenance of the Improvement(s) shall be a condition of the grant award. Failure to maintain the Improvement(s) in accordance with applicable standards may result in denial of future grant funding. Improvements shall be subject to auditing which may include staff site visits.

E. It is prohibited for any officer(s) or contact person(s) to receive any financial benefit from this grant program. It is the responsibility of the applicant to notify the County of any conflicts of interests in violation of Orange County Code, policy, or Florida statutes. Grants are subject to audit by the Orange County Comptroller's office and any evidence of violation, misrepresentation or conflict of interest in the use of grant funding will result in loss of grant and/or repayment of grant funds to Orange County.

F. There are no limits on the number of applications an organization may submit each year. Organizations shall only be awarded one grant from the Division, one time per calendar year. Organizations shall not be awarded grant funds from the Division more than two consecutive years at a time.

V. Approval Process

A. All proposed grant applications shall be reviewed by Division staff prior to final submission for consideration. Such review must occur prior to the application deadline. Incomplete applications received before the application deadline will be returned to the applicant for correction and resubmittal. Incomplete applications submitted after the deadline will be returned to the applicant and will not be submitted for consideration.

B. Completed applications will be scored and ranked by a committee of Division staff. The Neighborhood Grants Advisory Board will review the application scores submitted by staff and recommend selected grant winners to the Board of County Commissioners for final approval.

C. The Board of County Commissioners reserves the right to deny requests for funding, even if all program guidelines and requirements are satisfied in the application.

FOR MORE INFORMATION CONTACT: Neighborhood
Preservation and Revitalization
REFERENCE: None
APPROVED: 1/26/16

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