

Highway 79 Corridor Authority
Board Meeting - Washington County Annex, Chipley, FL
Monday, December 10, 2018, 10:00 a.m.

AGENDA

- I. Call to Order By Authority Chairman.
 - A. Roll Call: Authority Chairman Hawkins (Washington County); Director Powell (Holmes County); Director Brooks (City of Bonifay)
- II. Approval of the December 10, 2018 Meeting Agenda.
- III. Approval of the Minutes from the September 26, 2018 Meeting.
- IV. Public Comment.
- V. General Business.
 - A. Direction on outstanding solicitations for General Manager and Executive Assistant positions.
 - B. Update on engineering firm, planning firm, and financial management firm RFQs.
 - C. Update on “phase one” \$100,000 grant agreement between Opportunity Florida and the Florida Department of Transportation (FDOT) and additional existing \$1,821,416 grant agreement between the Florida Department of Economic Opportunity (DEO) and Washington County.
 - D. Discussion of preparation of annual Authority budget and general discussion of Authority revenue sources and Request Board Direction on Revenue Validation Study and interlocals with member governments.
 - E. Request Board authorization to pursue “phase two” grant agreement between Authority and FDOT governing estimated \$900,000 of appropriated funds for design and construction of water and wastewater improvements.
 - F. Request Board authorization to register the Authority as a special district with DEO and complete all filings and pay the annual special district fees associated with same.
 - G. Board discussion regarding the creation of an Authority website.
 - H. Board discussion of the regular schedule of Authority meetings for 2019.
 - I. Request Board Authorization to Establish an Audit Committee to Procure an Independent Auditor

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- J. Update on Authority filings (EIN and Sales Tax Exemption).
- VI. Adjourn.

- I. Call to Order by Washington County BOCC Chairman as meeting host. Commissioner Hawkins called the meeting held on September 26, 2018 at 2:00 p.m. to order.
 - A. Roll Call: Roger Brooks, Vice Mayor, Representative from the City of Bonifay, Clint Erickson, Holmes County Commissioner, Tray Hawkins, Washington County Commissioner, District 3, Risha Brantley, Deputy Clerk, and Lora C. Bell, Washington County Clerk of Court were in attendance.

Heather Encinosa, Esq. (Legal Counsel for Authority)
 - B. Guests: Legal Counsel for Authority Members with Brandon Young, Esq. (Holmes County); Michelle Jordan, Esq. (City of Bonifay); Clay Milton, Esq. (Washington County)
 - C. Past Members of the Planning Committee: Ted Everett, Jim Town, etc.
- II. Public Comment – None
- III. Establishment of Highway 79 Corridor Authority – Heather Encinosa, Esq. requested a verbal confirmation that each entity has approved the inter-local agreement and it has been filed according to state law.
 - A. Acknowledgement of Approval and Filing of Inter-Local Agreement to Establish the Highway 79 Corridor Authority - Tray Hawkins, Clint Erickson, and Roger Brooks verbally advised that each of their entities have processed the inter-local agreement.
 - B. Acknowledge Appointments to Represent each Member with Terms of office as provided in Section 3.02 of the inter-local agreement – Tray Hawkins acknowledged that he is the appointee for Washington County, Clint Erickson acknowledged that he is the appointee for Holmes County District 5, and Roger Brooks acknowledged that he is the appointee for the City of Bonifay.
- IV. Selection of Chairman, Vice-Chairman, and Secretary/Treasurer: Heather Encinosa, Authority Legal Counsel

Clint Erickson offered a motion, seconded by Roger Brooks and carried to appoint Tray Hawkins chairman. Tray Hawkins accepted.

Tray Hawkins offered a motion, seconded by Roger Brooks and carried to appoint Clint Erickson as vice-chairman. Clint Erickson accepted.

Commissioner Hawkins offered a motion, seconded by Roger Brooks and carried to table the secretary/treasurer appointment until the authority has the ability to hire a director.

V. General Business

- A. Sunshine and Public Records Briefing – Heather Encinosa, Esq. provided background on parliamentary procedures. The by-laws direct that the simplified version of Roberts Rules of Order will be used.

Heather Encinosa advised the authority that they are obligated to comply with the same laws as the county and city oblige to, including the sunshine, and public records laws, which she went over. There are also ethics requirements.

Chairman Hawkins confirmed that each entity does not have to advertise a separate advertisement for the meetings.

Clay Milton advised the authority that at a point they will need to obtain legal counsel.

Code of ethics are applicable to elected officials and certain employees.

Chairman Hawkins confirmed that included in certain employees is the general manager.

Heather Encinosa advised that is correct as well and an attorney, procurement official, and various others on a case by case basis.

The manager is not required to obtain ethics hours, unlike elected officials.

Clint Erickson advised that the manager will have to complete form 1/financial form.

Heather Encinosa advised that is correct, which has to be filed within 30-days of their engagement.

Clint Erickson questioned if there is a conflict with him being on the corridor authority board due to his current employment with Washington County.

Tray Hawkins clarified that Clint Erickson is the 911 Coordinator for the county.

Heather Encinosa advised, no.

B. Adoption of Hwy. 79 Corridor Authority Bylaws and Governance Procedures –

Clint Erickson offered a motion, seconded by Roger Brooks and carried to approve the Hwy. 79 Corridor Authority Bylaws and Governance Procedures.

C. Adoption of Hwy. 79 Corridor Authority Purchasing Policy –

Ted Everett addressed the board. Due to the authority not having a general manager at this point, if there are any invoices that need to be paid the Opportunity Florida will continue to take care of this matter until the general manager is hired.

The purchasing from Opportunity Florida is for legal invoices only.

Clint Erickson offered a motion, seconded by Roger Brooks and carried to approve the Hwy. 79 Authority purchasing policy.

D. Approval of the Job Descriptions, Pay Ranges for the General Manager, and Executive Assistant/Authorization for the Chairman to recruit for the General Manager position – Heather Encinosa advised the authority that the pay range is \$57,283.00 – 67,475.00, minimum qualifications include a bachelor's degree in

public administration, business administration or engineering or another related field, and 10-years of project management experience.

The executive assistance and the general manager have the same outline of responsibilities and the salary range is \$34,944.00 – 41,163.00, with the qualifications being an associate's degree in business administration, marketing, or related field and 10-years of experience with general office management.

Tray Hawkins asked once the employees are hired, where do their benefits generate from; Washington County?

Jim Town advised that the inter-local agreement was set up as such that the employees would fall under the Washington County Human Resource's policy and procedures but the expense is fully reimbursable to the county.

Tray Hawkins confirmed that the employee goes away if the corridor is no longer.

Attorney Milton suggested that another inter-local agreement be established between the Washington County Board and the authority that establishes that the authority is adopting the county's employment policy.

Jeff Massey, County Administrator for the Washington County BOCC clarified that the employee will not be an employee of Washington County.

Tray Hawkins advised that the employee will receive the benefit package as a contract employee.

Ted Everett advised the board that the positions will be listed on Opportunity Florida's website.

Jim Town updated the authority. \$1,000,000.00 is positioned at FDOT. The first \$100,000.00 was earmarked for legal. The \$900,000.00 rolls over to the construction side. \$1,800,00.00 is positioned at DEO under the Jobs Growth Grant. A condition included in the grant is money isn't drawn until after the first 40%.

Washington County agreed to spend \$540,000.00 in support of the authority and then request reimbursement from DEO.

Ted Everett advised that there is an extension on the \$1,000,000.00 until the end of the year. Opportunity has been negotiating on the corridor's behalf but now that responsibility belongs to the corridor.

Clint Erickson offered a motion, seconded by Roger Brooks and carried to approve to advertise the job description, with stated pay ranges for general manager and executive assistant as well as authorize the chairman to recruit for the general manager's position, with opening day being October 3rd and closing day October 24th. The next scheduled meeting is November 7th at 3:30 p.m.

- E. Approval of RFP's for Engineering Services, Financial/CPA Services, and Planning Services/Authorization for the Chairman to initiate and coordinate the procurements processes –

Roger Brooks offered a motion, seconded by Clint Erickson and carried to approve the RFP's for engineering services, financial/CPA services, and planning services as well as authorization for the chairman to initiate and coordinate the procurements processes.

The authority agreed that they would wait to run the services referenced in item E. until the general manager is hired.

Jim Town advised the authority that they submitted the last quarterly reports to FDOT and DEO. The next quarterly report will be due as of September 30.

Clint Erickson offered a motion, seconded by Roger Brooks and carried for Jim Town to submit the quarterly reports due September 30, 2018.

Clint Erickson suggested to run the RFP's and allow the general manager to review them once hired.

Jim Town advised the board that Nabors & Giblin prepared the RFP's in conjunction with the procurement policy. He suggested to allow Nabors & Giblin to fill in the dates with guidance from the authority.

Tray Hawkins confirmed the RFP's will be advertised beginning October 10th and run to November 14th with the award process scheduled for December 10th at 3:30 p.m.

He advised the authority that he will open the RFP's on the 14th and send them out to the other members of the authority.

F. Board Direction on the Revenue Validation Study to establish the mechanism to fund Authority operations –

Jim Town updated the board. When the original feasibility study was done in 2015, the revenue was tied to growth factors, which include increased ad valorem, water/sewer, etc. In the original plan back to 2015 \$25,000.00 was included for the feasibility study for the revenue. The revenue validation study has not been done yet. The final revenue validation study may fund the authority differently than the original model.

The positive is that there is currently no debt.

There should be someone to concentrate on revenue and establish a plan for the best way to get money from the three jurisdictions based on growth.

Attorney Milton addressed Jim Town for clarification. His understanding was that the engineering firm would start the process to find somebody. Essentially there would be a second RFP of some sort for that; not necessarily a validation proceeding because there is no; the funding source that the engineering firm would have been retaining and/or preparing another RFP for that purpose. Is that the intention?

Jim Town advised that the original intent was that the revenue study would be completed at this point and retained by the authority directly.

Attorney Milton asked what is the job of the engineer?

Jim Town advised there is a requirement under FDOT and DEO to have a certified engineering firm that supervises getting the design.

Roger Brooks asked if there would be an issue with Mott McDonald applying for the job due to them being the engineering firm for the City of Bonifay?

Heather Encinosa advised that would be a question that would need to be asked during the RFP process for asking questions.

Essentially what is being done is obtaining a slate of engineers on staff that work orders can be done to.

Attorney Milton clarified that what is being advertised is continued engineer service agreements.

Clay Erickson offered a motion, seconded by Roger Brooks and carried to table the Board of Director validation study to establish a mechanism to fund the authority operation.

- G. Update on outstanding grants – Ted Everett updated the authority. There is \$900,000.00 that is dedicated after legal fees from the first grant of \$1,000,000.00 and the \$1,800,000.00 has not been touched at this point.
- H. Use of Washington County and Holmes County staff on a reimbursable basis until the Authority has a General Manager and Executive Assistant –

Roger Brooks offered a motion, seconded by Clint Erickson to allow for the use of Washington and Holmes County staff on a reimbursable basis until the authority has a general manager and executive assistant.

Attorney Milton advised that the above motion will need to be brought before the board of the entity's that are involved.

It was confirmed by Tray Hawkins and Jim Town that the above is included in the inter-local agreement.

Tray Hawkins requested Attorney Milton check the specific language to ensure that it is included in the inter-local agreement.

Clint Erickson questioned county staff being reimbursed for vehicle usage, phone service, and utilities.

Tray Hawkins advised that he does not see where a vehicle will be needed.

Roger Brooks addressed the authority. It is his understanding that the cost for office space would be including in reimbursement cost.

Tray Hawkins advised that rent and leases are included in the budget. That will be a negotiation between the authority and the City of Bonifay.

Roger Brooks advised they have held discussion and feel that they have adequate space in which separate offices will be provided.

- I. Initial Location for Authority offices - *Roger Brooks offered a motion, seconded by Clint Erickson and carried to table the location of the authority offices until the next meeting.*
- J. Establishment of Authority EIN and Florida Sales Tax Exemption Status, and filing of other entity documents – *Clint Erickson offered a motion, seconded by Roger Brooks and carried to allow Nabors & Giblen to handle the EIN and Florida sales tax exemption.*
- K. Set the next Board meeting date, time, place – The authority agreed to set the next meeting on November 7th, at 3:30 p.m.

Tray Hawkins requested the meetings continue to be held in Washington County while the clerk's staff attends the meetings until the other staff is in place.

Roger Brooks requested the meeting scheduled for November 7th be held at 10:00 a.m.

The authority agreed with the change in time.

Clint Erickson offered a motion, seconded by Roger Brooks and carried to hold the next Highway 79 Corridor Authority meeting at the Washington County Annex on November 7, at 10:00 a.m.

- L. Notify FDOT and DEO by letter from the Chairman that the Authority is activated and providing the Directors, Officers, and provide a phone, email and mailing address – Ted Everett offered to provide the information.

The authority has been organized.

VI. Future Board Items

- A. Transfer of Financial Operations at a future date from Opportunity Florida to the Authority when it has accounting capabilities for the \$1,000,000.00 appropriated fund administered by FDOT District 3 and from Washington County to the Authority for the \$1,821,416.00 in the FJGIG administered by DEO.
- B. The Annual Budget is deferred until it can be prepared by a General Manager as soon after October 1st as possible and approved by the Authority. The Activation Budget prepared by the Planning Committee may be used as a guideline of anticipated expenses considered by the Chairman when approving disbursements.
- C.
Heather Encinosa advised the authority that once the manager is hired the manager a website needs to be established.

- VII. Adjourn – *Clint Erickson offered a motion, seconded by Roger Brooks and carried to adjourn.*

Minute Approval Date

Chairman Signature

**Highway 79 Corridor Authority
December 10, 2018**

**General Business Agenda Item V. A
Direction on Outstanding Solicitations for General Manager and Executive
Assistant positions.**

Executive Summary:

This item requests Board direction on outstanding solicitations for the General Manager and Executive Assistant positions.

Background:

At the September 2018 Board meeting, the Board authorized the advertisement of two employment positions within the Authority: General Manager and Executive Assistant. The positions were both advertised in local newspapers and on the internet. However, as of the date of this writing, the Authority has not received any interested responses to either of the solicitations.

As an alternative to the Authority's hiring of employees to fill these positions, the Board may wish to consider contracting with a professional consulting firm with expertise in special district management. Such firms are generally capable of providing administrative and operations management, services related to public meetings and public records, financial management and oversight, and related services. Some of the advantages of using a management firm in lieu of employees are:

- (1) No need to establish and manage employee benefits or compensation;
- (2) No need to formulate and adopt a personnel policy;
- (3) Ability to scale work and expenditures to Authority's needs and budget rather than taking on an employment commitment.

By way of example, several firms with experience in providing special district management services are listed in Attachment 1 to this Agenda Item. The initial step in pursuing this option would be through the Board's authorization of the issuance of a Request for Qualifications (RFQ) seeking special district management services in accordance with the Authority's Purchasing Policy. Given the urgent need to obtain general management services, the Board may also wish to consider waiving the requirements of the purchasing policy and conducting an expedited procurement process in this instance by directing staff to obtain several written proposals that can be brought to the Board for consideration at a meeting in early 2019.

Options:

Option #1. Direct the preparation and advertisement of an RFQ seeking interested firms capable of providing special district management services to the Authority.

Option #2. Direct General Counsel to bring proposals from identified firms to Authority in January and waive the Purchasing Policy.

Option #3. Continue to seek qualified employees to fill the General Manager and/or Executive Assistant positions and expand advertising efforts.

Option #4. Board direction.

Recommendation:

Option #4

Attachment:

1. Informational materials for the following firms with expertise in Florida Special District Management:

DPFG Management & Consulting, LLC;
Fishkind and Associates
Government Management Services, LLC
Government Services Group, Inc.
Inframark
Rizzetta & Company, Inc.
Special District Services, Inc.
Wrathell, Hunt and Associates, LLC.

GENERAL BUSINESS ITEM V.A, ATTACHMENT 1



ABOUT







ABOUT DPFG

We provide ideas and analysis that produce efficient and cost-effective financing solutions that strike a fair balance between the ultimate consumer, local and state agency policies, and the land developer/builder while maintaining the highest degree of professional ethics and integrity to the work at hand. DPFG is primarily a transaction-oriented firm that specifically focuses on the real estate industry.

OUR SERVICES

DPFG is committed to providing the real estate development community custom professional services. The firm prides itself on being able to obtain the relevant facts surrounding each transaction and properly advising clients based on such information. The consultants at DPFG are focused on providing services that help our land developer and builder clients navigate the development and construction process in a timely and cost efficient manner.

THE FIRM BREAKS DOWN EACH TRANSACTION INTO FOUR BASIC STAGES, AS FOLLOWS:

1. The Planning Stage

This stage involves a comprehensive evaluation of all the relevant alternatives. DPFG usually performs financial analysis of the alternatives and the possible outcomes at this point in the process. This stage oftentimes involves developer or builder negotiations with the local government. We stress the importance of taking the time for sound logical planning with good underlying facts since significant time, money and energy will be expended after planning decisions are made.

2. The Implementation Stage

This stage relates to the execution and documentation of the planning related decisions. Often, we see the actual execution of transactions differ from what was originally planned. It is essential that the implementation of planning or deal making decisions be properly documented in applicable agreements.

3. The Compliance Stage

This stage involves tracking the terms and decisions documented in the planning and implementation stages. Our goal in this process is to stay involved to make sure things are being properly administered and executed consistent with the documentation.

4. The Management Stage

This stage involves in-depth day to day management of Municipal Districts, such as Community Development Districts.



DPFG SERVICES

Land Secured Public Financing

School District

Reimbursement and Credit

Fiscal Impact

Service Districts

Municipal District Services

Development Impact Fee

Redevelopment District

Affordable Housing Financing

Other Public Financing

Compliance

Entitlement Analysis

Cash Flow Feasibility Analysis

Disclosure Services

[Field Services](#)

[Project Management Services](#)

[Capital Markets Group](#)

[Property Tax Appeals](#)

[CDD Management](#)

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LAND SECURED PUBLIC FINANCING DISTRICTS

Community Facilities District Bonds

Assessment District Bonds

Statewide Community Infrastructure Program (SCIP)

Public Improvement Districts

Special Improvement Districts

The use of land secured financing's has been instrumental in solving problematic circumstances created by the passage of property tax referendums that created a void in financing regional and sub regional infrastructure burdens. Today, land developers are expected to pay for schools, roads, fire stations, and parks as a condition of development. With little assistance from state and federal agencies, the financing of infrastructure in new development areas is relying more and more on the use of land secured financing's. DPFG consultants have been directly or indirectly involved in over 2,100 land secured public financing's totaling over \$11.0 billion dollars.

SERVICES OFFERED

Evaluate feasibility of using land-secured financing's

Determine maximum bonding capacity of a project

Determine method of apportioning taxes or assessments

Determine undeveloped land taxes or assessments

Prepare tax formula or assessment methodology

Review legal documents for financial consistency

Review preliminary and final official statements

Review preliminary and final official statements

Review bondholder compliance provisions

Determine district boundaries

Evaluate bond phasing options

Prepare engineer's report

Evaluate appraisal and market study

Review property tax statements for accuracy

Prepare administration manuals

Conduct educational workshops

Prepare CFD policies

Determine eligible facilities and fees

Assist in DRE and disclosure notices

Resolve Public/Private differences

SCHOOL DISTRICT

School Mitigation Agreements

Site Acquisition Analysis

School Funding Alternatives

School District Negotiations

Land developers and builders are becoming more and more involved in public school construction matters that impact their development projects. Adequate school housing of project students is essential to insuring a successful residential development project. The area of school construction is rapidly changing in many states throughout the U.S., especially in terms of school construction costs, the timing for opening new schools, and the methods of funding new school construction. Some states have already imposed school fees for new school construction and many other states are in the process of establishing new school fees. States that do not currently impose school fees often use alternative methods of obligating new development to cooperate or contribute funding for new school construction costs. DPFG consultants have extensive knowledge in this area.

SERVICES OFFERED

Prepare financial proposals for school district consideration

Identify Alternative Mitigation Approaches

Determine local general obligation bond strategies

Determine the appropriate bond leveraging tools

Review and comment on school facilities studies

Identify appropriate phasing of school construction

Negotiate "Iron-Clad Mitigation" agreements

Determine appropriate mitigation costs per unit

Evaluate alternatives for financing school fees

Calculate state reimbursement credits under school agreements

Calculate local G.O bond credits

Evaluate school district's financial position

Determine the reasonable costs of schools

Evaluate surplus school site alternatives

Assist in securing state funding

Restructure existing school agreements

Forecast school site and facility requirements

Review or assist in preparing appraisals for school sites

REIMBURSEMENT & CREDIT

Reimbursement and Credit Structuring

Reimbursement and Credit Processing

Reimbursement and Credit Monitoring

Look-Back Audits

Capitalizing Receivables

Land developers and builders often have many different types of reimbursements that are owed to them. Reimbursements owed to a developer or builder can range from a roadway reimbursement due to over sizing to a state funding credit or reimbursement relative to school construction.

Inevitably, these reimbursements fall through the developer or builders organizational cracks. DPFG consultants can help developers and builders in tracking, reporting, collecting, or earning reimbursement receivables or credits so that the value is realized and maximized. DPFG has established a proprietary web based system, known as the Reimbursement Tracking System or "RTS" that clients can access via the internet.

SERVICES OFFERED

Determine reimbursement or credit approach based on project

Assist in documenting reimbursement or credit agreements

Monitor projects obligated to repay reimbursements

Actively pursue reimbursement collections with agency

Identify opportunities for lump sum payment of reimbursements

Identify private sector purchase of reimbursement rights

Prepare monitoring spread sheet of key dates

Determine methods of avoiding reimbursements

Prepare reimbursement or credit proposals

Determine reimbursement repayments risk factors

Assist in accelerating the value of credits

Identify company wide reimbursement and credit agreements

Identify credit offsets or borrowing between funds

Identify credit offsets or borrowing between funds

FISCAL IMPACT

Fiscal Impact Reports

Verification of Fiscal Impact Assumptions

Negotiate Findings

Financing Negative Impacts

Local governments use fiscal impact analysis and reports more and more as a means of compelling new development to mitigate any negative fiscal impact such project may have on the municipality. There are many different reasons why local governments use this analysis ranging from a planning issue to a financial issue. DPFG consultants pride themselves in obtaining a solid foundation of underlying facts to assist the developer in securing a fair outcome in this process. If the project is faced with imposing a negative fiscal impact on the municipality, there are a multitude of financing alternatives that can be used to absorb this cost.

SERVICES OFFERED

- Evaluate fiscal impact report assumptions for accuracy
- Compare assumptions to actual agency operating results
- Assist in documenting issues from fiscal impact analysis
- Prepare fiscal impact reports
- Provide public relation firms factual information
- Compare other agency fiscal impact reports to subject
- Develop in-lieu alternatives to agency's fiscal impact approach
- Identify key variables or assumptions for agency discussion
- Review the agency's historical fiscal impact reports
- Prepare financial "what-if" analysis
- Meet with agency to discuss findings
- Critic other fiscal impact reports
- Represent developer groups on fiscal impact disputes
- Perform detailed research on major report assumptions
- Monitor any ongoing monetary issues of fiscal impact analysis

SERVICE DISTRICT

Police and Fire Taxing Districts

Landscape and Lighting

Maintenance Districts

Parcel Taxes

A more recent wave of new development impacts since the passage of property tax referendums in several states in the U.S. has been local governments off-loading of municipal services and public facilities maintenance to new development. State budgetary pressure and limited local government funding has put local government on the offensive to seek alternative sources of revenue in order to balance their budgets. DPFG consultants, apply their experience to ensure that any local government efforts to require new development to pay for municipal services and public facilities maintenance is properly justified based on the particular facts and circumstances.

SERVICES OFFERED

Determine the reasonableness of the maintenance budget

Prepare maintenance cost allocation alternatives

Determine appropriate maintenance tax or assessment rate

Evaluate state propositions impacting maintenance taxes or assessments

Evaluate appropriateness of area of benefit taxed or assessed

Evaluate if annexing into an existing district is advantageous

Represent developer consortium or BIA in disputes

Assist in documenting maintenance or services obligations

Identify opportunities to reduce maintenance costs

Determine which statute is most appropriate to use

Determine phasing alternatives given funding constraints

Prepare special tax or assessment formulas for property tax levies

Determine availability of other funding sources unrelated to district

Perform surveys of other agencies maintenance or services rates

Determine if services off-loading is justifiable

Identify other benefiting participants

MUNICIPAL DISTRICT

Community Development Districts

General Improvement Districts

Municipal Utility Districts

Community Services District

Municipal Management Districts

Several states in the U.S. allow for the establishment of the municipal districts which are unique and different from traditional government agencies. These municipal districts often have greater limited special purpose functions than traditional governmental agencies; however, they operate in a very similar manner as a traditional governmental agency in terms of establishing an oversight board, establishing an operating budget with direct and indirect labor costs, and establishing a capital facilities budget relative to the construction and/or acquisition of public improvements. These new municipal districts help developers mitigate and resolve development impediments they might not otherwise overcome, as well as provide greater control over the level of services and public improvements within their development projects.

SERVICES OFFERED

Monitor and file all district reporting requirements to the applicable governmental agencies

Perform district management, treasurer, accounting and clerk functions on behalf of the municipal district

Solicit and negotiate bids for maintenance relates services of the district

Provide comparatives of other districts and their tax rates and fee charges

Levy assessments necessary to pay bond debt service requirements

Prepare fee charges and development fee studies for district

Prepare multi-year operating budget projections

Prepare bid packages for public improvement contracts

Act as a liaison between the developer and the traditional governmental agency relative to any impediments involved in forming the district

Assist in completing the legal requirements necessary to form the municipal district

Utilize MUNIS governmental accounting software to account for all district transactions

Meet regularly with the board and provide recommendations

Model bond issuance alternatives to determine best alternative

Monitor and comply with all bond issuance reporting requirements

Provide accounting information for outside independent audit and audit report

Identify Municipal district opportunities and the pros and cons of such districts

Establish the districts operating budget

DEVELOPMENT IMPACT FEE

Development Fee Studies

Evaluation of Fee Methodology

Local government relies on development impact fees to equitably distribute the cost of regional public improvements that serve new development areas. The amount and type of development impact fees that are charged to new development are influenced by many factors, such as, economics, politics, and, of course, technical benefit analysis. Many different cost allocation methods can be deployed in performing technical benefit analysis to yield significantly different development fee impact amounts. DPFG consultants have the requisite experience to establish or evaluate the appropriateness of development impact fees being imposed by local government.

SERVICES OFFERED

- Evaluate historical fees and methodologies of local government

- Assist in documenting development impact fee agreements

- Identify other funding sources that could offset impact fee

- Develop strategies to reasonably reduce impact fees

- Evaluate appropriateness of impact fee methodology

- Determine adequacy of area of benefit

- Determine appropriate fee credits or reimbursements

- Develop impact fee leveraging alternatives

- Develop alternatives to establishing development impact fees

- Prepare impact fee cash flow revenue/expenditure model

- Critique development impact fee studies prepared by others

- Survey applicable development fees of other agencies

- Determine impact fee offset and borrowing strategies

- Prepare development impact fee reports

- Prepare development impact fee tracking models

REDEVELOPMENT DISTRICT

Redevelopment Proposals

Tax Allocation Bonds or Notes

Pass-Through Agreements

Redevelopment Cash Flow Projections

Tourism Improvement Districts

Tax Increment Areas

Many states in the U.S. have authorizing statutes that provide for the establishment of redevelopment project areas to assist local government with the ability to redirect funds generated by development toward rebuilding or constructing better land uses. Redevelopment's unique aspects of development and market risk, infrastructure burdens and project subsidies provide both land developers and local government a playing field that can foster a win-win situation. Today, redevelopment district financing's represent one of the largest areas of real estate public/private partnerships. Oftentimes, redevelopment projects can become political so it's important to craft a financing plan that is acceptable to the developer, municipality, and community.

SERVICES OFFERED

Identify Or Evaluate Redevelopment Opportunities

Develop Redevelopment Financing Structures

Calculate Sources Of Redevelopment Revenues

Evaluate Affected Agency Agreements

Determine Redevelopment Compliance Measures

Develop Bond Leveraging Opportunities

Assist In Preparing Memorandum Of Understandings

Project Agency Revenues And Expenses

Assist In Preparing Owner Participation Agreements

- Prepare Redevelopment Proposals
- Assist In Negotiating Redevelopment Transactions
- Prepare Reuse Analysis Or Reports
- Restructure Existing Redevelopment Transactions
- Evaluate Existing, Prior, And Senior Subordinate Pledges
- Assist In Selling Agency Notes In Secondary Market
- Identify Pass-through Agreement Opportunities
- Prepare Redevelopment Plans

AFFORDABLE HOUSING FINANCING

Housing Revenue Bonds

Inclusionary Housing Requirements

Financing Set Aside Funds

Tax Credits

Perhaps one of the most challenging areas in the real estate development process is providing a sufficient level of affordable housing stock to consumers of low and moderate incomes. Achieving an equitable balance in affordable housing requires mutual cooperation among public and private sector participants. The affordability gap can be significant in many housing markets across the U.S. and this makes the goal of providing affordable housing even more difficult to achieve. DPFG consultants understand that the future requires the application of creative ideas and solutions because no single legislative tool exists to solve this dilemma.

SERVICES OFFERED

- Calculate Inclusionary Housing Requirements
- Determine Other Agencies Inclusionary Housing Requirements
- Structure Methods Of Financing Affordable Housing
- Develop Public/private Partnership Arrangements
- Evaluate Redevelopment Funding Options
- Evaluate Alternative Housing Construction Strategies
- Structure For-sale Housing Options
- Structure Multi-family Bond Issues
- Review Local, State And Federal Programs
- Summarize Current Affordable Housing Approaches
- Determine Most Successful Affordable Housing Model
- Identify Cost Gap Funding Alternatives
- Assist In Valuing Affordable Housing Alternatives
- Identify Project Subsidy Options To Neutralize Valuation

OTHER PUBLIC FINANCING

- Certificates of Participation
- G.O. Bonds
- Infrastructure Financing Districts
- Industrial Development Bonds

State and local governments have numerous financing tools that can be used to solve many different kinds of funding-related problems. For example, Mello-Roos financing in California, if structured properly, can serve as an efficient line of credit for an agency to finance public improvements within its five-year capital facility plan. Industrial Development Bonds can serve a critical role in attracting or retaining company relocations and jobs. Local general obligation bonds can help close the funding gap on new school construction or other necessary public improvements. These are just a few examples of how DPFG consultants can help.

SERVICES OFFERED

- Calculate Bond-supported Revenue Streams
- Identify Industrial Development Bond Opportunities
- Determine Maximum Bond Amounts
- Prepare Industrial Development Bond Applications
- Develop Bond Credit Criteria For Bondholder Security
- Prepare Financing Proposals
- Interrelate Multiple Financings To Solve Funding Gaps
- Identify Marks-roos Opportunities
- Identify Infrastructure Financing District Opportunities
- Develop Bridge Financing Alternatives
- Assist In Compiling Information For Local G.o. Bond Campaign
- Prepare Cash Flow Analysis Of Revenues And Costs
- Calculate Certificates Of Participation Lease Payments
- Evaluate Federal Or State Funding Possibilities
- Prepare Financing Proposals To Appropriate Public Agencies

COMPLIANCE

Compliance Analysis

Property Tax Reviews

Appraisal Reviews

Dispute Resolution

Proper planning and implementation of financing transactions should ultimately lead to proper administration of the transaction so that any ongoing compliance matters are easily processed. Many times local governments and developers are left to deal with complicated financing programs or agreements with little or no assistance from the participants originally involved in structuring the financing's. Sometimes, these complicated agreements are not very clear or are silent on certain financial related matters, in which case a quest for the intent is necessary. Additionally, many agreements have ongoing obligations that require the developer's compliance. DPFG consultants have the expertise and experience in this area.

SERVICES OFFERED

Analyze bondholder covenant compliance provisions

Evaluate property tax statements for accuracy

Review annual tax levies from land-secured financing's

Review other agreements for compliance

Process property tax refund claims

Review merchant builder purchase agreements

Evaluate school fee studies of school districts

Calculate escrow release provisions

Prepare DRE submittals

Review RDA pass-through agreement payments

Evaluate value conclusion of appraisal

Review state funding applications for new school construction

Provide recommendations when disputes arise to avoid litigation

Prepare public financing information for financial statements

Process utility refunds

ENTITLEMENT ANALYSIS

Development Agreement Analysis

Impacts of Conditions and Exactions

EIR Alternatives

Public Facilities Financing Plan

When approval to develop a project is received, local government imposes conditions under which the project can proceed. These conditions can have a significant financial impact on the developer, and can sometimes over burden the project feasibility. It is important that alternative methods of satisfying the conditions be evaluated. An important result of the entitlement process is approval of a project with well-balanced conditions so that it will ultimately succeed from both a public and private perspective. DPFG consultants can determine the costs and benefits of this process and provide meaningful recommendations for cost effective solutions.

SERVICES OFFERED

Determine Equity And Fairness In Conditions

Assist In Preparing Specific Plan

Develop Cost Reduction Strategies

Prepare Public Facilities Financing Plan

Determine Financial Impacts Of Alternative Conditions

Evaluate Traffic Studies

Calculate Financial Impact Of Eir Alternatives

Recommend Mitigation Measure Alternatives

Quantify Financial Net Benefits In Development Agreements

Recommend Project Conditions Language

Evaluate Annexation Opportunities

Participate In Entitlement Negotiations

Calculate Financial Impact Of Map Conditions

Assist In Litigation Support

Recommend Public Financing Language In Development Agreements

CASH FLOW FEASIBILITY ANALYSIS

Acquisition and Disposition Analysis

Project Financing

Restructuring Analysis

Portfolio Analysis

The importance of properly evaluating the cash flow of a real estate transaction in today's real estate environment has never been more critical. Given the volatility and uncertainty in prices, costs and financing, the wise developer is evaluating project cash flow projections on a regular basis. Realistic project inputs will undoubtedly provide realistic project cash flow results and DPFG consultants are uniquely positioned to provide this service. Additionally, the timing recognition of revenues and costs in cash flow analysis needs to be properly verified to obtain accurate valuation results.

SERVICES OFFERED

Evaluate and verify project inputs

Incorporate public financing in cash flow

Incorporate reimbursements into cash flow

Assist in preparing project information brochure

Independently confirm project assumptions

Prepare custom cash flow models

Assist in developing data room

Develop iterative "What-if" analysis

Perform loan staff function for client

Provide recommendation to improve cash flow

Review market studies

Review appraisals

Development cost review

Evaluate third party pro forma

PROJECT MANAGEMENT

Due Diligence

Plan Check Processing

Risk Management

Budget Management

A real estate development project will often stumble if it is not properly staffed with an experienced project manager. A project manager must take on the daunting task of solving a multitude of project issues to position the project for development. In a sense, the project manager is like a quarterback in football whereby he or she has to coordinate and process project issues at the same time with many different types of industry specialists. Comprehensive project management is essential in today's business environment and building a team with DPFG's technical resources from across its diverse practice areas in real estate will improve the overall success of your project. DPFG consultants are there every step of the way to ensure your project is on time, within budget, and a superior project.

SERVICES OFFERED

Expediting of plan check review process, building permits and fee payments

Negotiate mitigation, development, and fee deferment agreements

Process loan draws

Represent the client's project in public meetings

Negotiate cost sharing agreements and MOU's with developers

Create and maintain the development schedules and provide weekly status reports

Prepare, submit, process and expedite project submittal packages

Obtain land-use approvals from local, state, and federal agencies

Investigate legal, environmental, physical and political aspects of project

Determine cost of agency fees, R.O.W., and improvements necessary for project development

Meet with client design team consultants to provide direction, quality control, and streamline the project design and plan check approval process

Create and maintain budgets, monthly cash flows, project proformas, and development schedules

Submit and track utility reimbursement packages

CAPITAL MARKET SERVICES

Provide recommendations to reduce cost of capital

Recommend the optimal capital structure

Prepare restructuring plan with existing capital participants

Assist in identifying and accessing appropriate capital sources

Review cost of capital and timing requirements for each component in the capital stack

PROPERTY TAX APPEALS

Ad Valorem Appeals

Special Taxing District Appeals

Appeal Processing

Valuation

Refund Collection

The real estate development business is subject to up and down cycles just like any other business. When the cycle turns down and values become depressed, a proactive property owner will seek to appeal and reduce their assessed value for property tax purposes which in turn will reduce their property tax expense. Aside from the appeal process itself, a key aspect in any successful appeal is to accurately support the value of the property. Property tax rates based on ad valorem taxes and oftentimes additional special taxing districts can be significant and a successful appeal can result in significant property tax savings. The consultants at DPF&G are uniquely positioned to perform property tax appeals due to their integrated experience in real estate valuation and special taxing district financing's.

SERVICES OFFERED

Recommend capital partners and investors covering the entire risk spectrum

Provide capital solutions for securing interim financing to reposition or stabilize a property, moving up the leverage curve on new projects, or releasing "trapped equity" on an existing asset or portfolio

Evaluate capital sources and cost of capital of equity financing, mezzanine loans, pre-sale investments, sale leaseback transactions, and a variety of other structured finance transactions

Identify The Owner's Opinion Of Value(s) And/or Target Value(s) For Tax Year In Question

Prepare And File Documentation To The Appraisal District And/or Local Taxing Agency

Assist In An Advisory Role In Any Property Tax Valuation Litigation On Behalf Of The Property Owner(s)

Gather Information From Property Owner(s) In Order To Prepare The Most Effective Petition For Tax Year In Question

CDD MANAGEMENT SERVICES

DPFG provides a full range of CDD Management and CDD Special Assessment Services to meet the needs of both developer and resident controlled District Boards. For the long term well-being and prestige of your community, our CDD Management Team has the expertise, intelligence, financial acumen and creativity to work with the District Board to preserve and enhance CDD infrastructure, refine and plan CDD operating budgets, manage funds and implement board decisions and policies. DPFG's approach is based on a solid reputation for financial stewardship, open communication between CDD Board members and the members of our team, and our ability to strive to get the most benefit from each component of your budget and programs.

OUR CDD MANAGEMENT SERVICES INCLUDE THE FOLLOWING:

CDD Management – Manage the CDD pursuant to Chapter 190 and related provisions of Florida Statutes; advise the CDD Board on substantive, procedural and regulatory issues relating to District matters; CDD budget development and implementation; administer contracts regarding community infrastructure and amenities; oversee management team, District field manager and other staff

CDD Records Administration – Prepare legal notices, agendas and meeting packets; prepare official minutes; manage, organize, and archive official records; file appropriate records and reports with government agencies; process records requests and other communications

Manage Government Fund Accounting System – Prepare financial statements; implement government investment policy; prepare government mandated financial reports; coordinate with auditors on annual independent audits; perform all other government required financial functions pertaining to District administration

CDD Special Assessment Services – Provide professional CDD assessment management and related CDD financial advisory services; levy and collect CDD special assessments; services include preparing an annual CDD assessment roll and coordinating with county taxing authorities for the collections

CDD Bond Issuance Services – Work with the CDD underwriter and CDD financing team regarding CDD bond issuances; prepare assessment methodology reports; analyze and recommend assessment structures; restructure CDD assessments; benefit analysis; testify at CDD bond validation and CDD assessment hearings; provide ongoing advice to the Board regarding bond financing matters

CDD Field Operations – Responsible for the daily operations of the CDD to preserve and enhance infrastructure and asset protection; direct field contract projects; coordinate with CDD Manager and Project Manager on contract administration; and administer field staff and related functions

FIELD SERVICES

For Information regarding Field Services, please visit our website at www.dpfgheldservices.com

DISCLOSURE SERVICES

For Information regarding Disclosure Services, please visit our website at www.dpfgdisclosure.com

GENERAL BUSINESS ITEM V.A, ATTACHMENT 2

CDD MANAGEMENT

About CDD Management

Fishkind & Associates, Inc. has extensive experience providing consulting and management services to special districts located throughout Florida. Our firm provides services at every stage of a district's life from establishment to full development. We offer Financial Advisory Services and District Management Services (including Administrative Services, Accounting, Minutes and Public Records Services, and Lien Book & Tax Roll Services).

+ Special District Financial Advisory Services

– Special District Management Services

Fishkind & Associates, Inc. provides ongoing district management services to many successful special districts throughout the state, including several of the largest districts within the State of Florida – the Lakewood Ranch Stewardship District and the Babcock Ranch Community Independent Special District. Our district management services include managing the public records, public meetings, accounting, and other operations of a district.

Summaries of the district management-related services we provide are found below:

- + District Management - Administrative Services
- + District Management - Accounting Services
- + District Management - Minutes and Public Records Services
- + District Management - Lien Book and Tax Roll Services

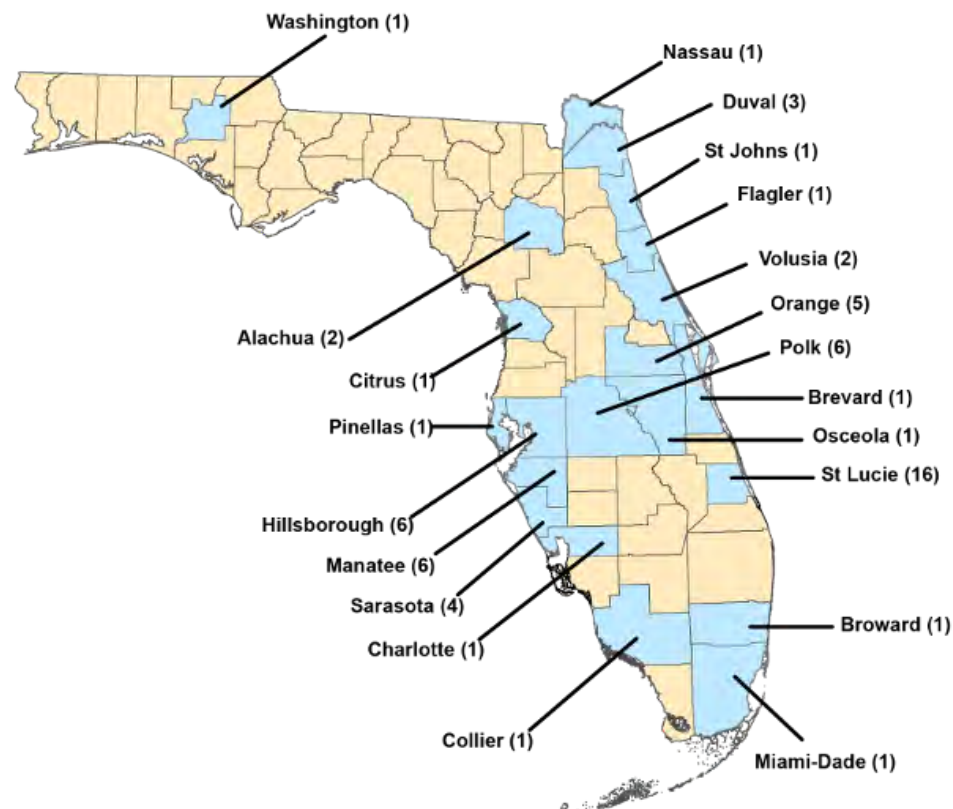
CDD and Special District Download

Location map depicting Community Development Districts and Special Districts managed by Fishkind & Associates. Please see below for details and downloads for each CDD / Special District.

Go to CDD Site

Select CDD

Submit



Contact

Under Florida Law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

For additional information about the [Greenway Improvement District](#) please contact Jennifer Walden

[Greenway Improvement District](#) management services provided by:

Fishkind and Associates, Inc.
12051 Corporate Blvd.
Orlando, FL 32817

CDD FAQ's

General information related to Community Development Districts is available for download in an Adobe Acrobat (PDF) file format.

Frequently Asked Questions (FAQ)

GENERAL BUSINESS ITEM V.A, ATTACHMENT 3

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SERVICES

WATER, WASTEWATER UTILITY MANAGEMENT



FINANCIAL MANAGEMENT CONSULTING

ABOUT US

Established in 1996, Government Services Group, Inc. (GSG), is a Florida-based consulting firm specializing in local, state and federal government services.

The GSG team doesn't just offer advice to governments. Our staff has been at many different levels in government service so we understand the unique and ongoing challenges every government faces. But, we're private sector so we look for the places where each sector brings its unique advantages to leverage services for communities.

We have served, 60 counties, 89 cities, 15 special districts and the Federal Government. We currently serve 160 clients in the Southeast U.S.

We manage the Florida Governmental Utility Authority (FGUA). The FGUA provides water and wastewater service to more than 120,000 utility customer connections throughout Florida. FGUA holds a 50-year contract with the Department of Defense to manage water and wastewater services for MacDill Air Force Base in Tampa, Florida.



SPECIAL ASSESSMENT AND SUPPORT



INFORMATION MANAGEMENT SERVICES

- GSG maintains 85 assessment databases, for 27 counties, 35 cities, and 7 special districts consisting of 4.6 million records.
- We have worked with over 100 fire departments in the state to develop alternatives for funding fire services.
- In Fiscal Year 2016-17, GSG supported the generation of \$127.5 million in annual revenue by assessing nearly 825 thousand parcels.

Yes. We Serve Government. It's what we do.



GRANTS MANAGEMENT SERVICES



GENERAL BUSINESS ITEM V.A, ATTACHMENT 4



GOVERNMENTAL MANAGEMENT SERVICES, LLC

**OFFICES IN ORLANDO FL, JACKSONVILLE FL, FT. LAUDERDALE FL,
ST. AUGUSTINE FL, AND KNOXVILLE, TENNESSEE**

PROVIDING THE MOST EFFICIENT, EFFECTIVE, AND COMPREHENSIVE MANAGEMENT SERVICES FOR
COMMUNITY DEVELOPMENT DISTRICTS IN THE STATE OF FLORIDA.

ABOUT US

12/3/2018

GMS --

Governmental Management Services (GMS)
1001 Bradford Way
Kingston, Tennessee 37763

NORTH FLORIDA OFFICE:

Administrative:

475 West Town Place, Suite 114
World Golf Village
St. Augustine, Florida 32092
(904) 940-5850
(904) 940-5899 fax

Operations:

9655 Florida Mining Blvd

GENERAL BUSINESS ITEM V.A, ATTACHMENT 5



(<https://inframarkims.com>).

- [Home](#) (<https://inframarkims.com/>).
- [Who We Are](#) (</who-we-are/about-us>)
 - [About Us](https://inframarkims.com/who-we-are/about-us/) (<https://inframarkims.com/who-we-are/about-us/>).
 - [Pure Partnership](https://inframarkims.com/who-we-are/pure-partnership/) (<https://inframarkims.com/who-we-are/pure-partnership/>).
 - [Leadership Team](https://inframarkims.com/who-we-are/leadership/) (<https://inframarkims.com/who-we-are/leadership/>).
 - [Corporate Brochure](/wp-content/uploads/2018/05/Inframark_IMS_Final_Website.pdf) (/wp-content/uploads/2018/05/Inframark_IMS_Final_Website.pdf).
- [What We Do](#) (<https://inframarkims.com/what-we-do/>)
 - [Association Management](https://inframarkims.com/what-we-do/association-management/) (<https://inframarkims.com/what-we-do/association-management/>).
 - [District Management](https://inframarkims.com/what-we-do/district-management/) (<https://inframarkims.com/what-we-do/district-management/>).
 - [Municipal Services](https://inframarkims.com/what-we-do/municipal-services/) (<https://inframarkims.com/what-we-do/municipal-services/>).
 - [Developer Services](https://inframarkims.com/what-we-do/developer-services/) (<https://inframarkims.com/what-we-do/developer-services/>).
- [Request Proposal](#) (<https://inframarkims.com/request-proposal/>).
- [Contact Us](#) (<https://inframarkims.com/contact-us/>).

Pay My Bill (<https://inframark.newfirstpayments.com/#/person/find-account/>)

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DISTRICT MANAGEMENT

Inframark Infrastructure Management Services (IMS) is the largest District Management firm in Florida specializing in providing the complete range of management services required by Florida's Special Districts, Improvement and Water Control Districts and Community Development Districts. We understand that each District is unique in the level of services required for management and maintenance of its assets and community services. We take a team approach to the management of all Districts. Instrumental in creating Florida's Chapter 190 community development district legislation in 1980, Inframark is responsible for establishing over half of Florida's existing districts. Our district management team alone brings more than 200 years of collective experience to our clients and, because we operate as a single unit, all our clients benefit from this collective knowledge. We bring Best Practices from over 85 Districts to your backyard!

Inframark's wide range of experience includes forming new Districts and managing existing ones, and assisting with assessment and bond needs. We also bring unparalleled expertise in local government and fiscal management. This full spectrum of services is unique to Inframark and allows our clients to have consistent management services from the beginning of the project to completion of the development.

With more local offices in the state than any other district management services firm, our local management teams are closer to clients, and therefore, are more responsive to the particular needs of each client. Our offices in St. Augustine, Tampa, Fort Myers, Orlando and Coral Springs are staffed with highly experienced professionals that have the knowledge and resources to meet the needs of any District in the state, backed by a regional support structure that brings our clients the benefits of a large organization with the responsiveness of a local firm.

Our District Management services include:

- **District Management**

- New district formation
- Feasibility studies
- Project administration
- Systems analysis
- Direction professional services
- Customer relations

- **Records Management**

- Government due process compliance

- **Fiscal Management**

- Bond financing
- Assessment methodologies
- Investment management
- Accounting services
- Dissemination services
- Treasury services
- Assessment levy and collections
- Capital improvement programs

- Public records law compliance
- Environmental regulatory permit compliance
- Public bidding law compliance
- Financial law compliance
- Clerking services
- Transcribing meeting minutes
- Public records requests
- Codification
- Special project management

- **Field Services**

- Recreation center management
- Community maintenance
- Activities planning
- Landscape maintenance
- Water and sewer utility services
- Stormwater management systems
- Employee administration
- Vendor management

Links

Florida Department of Revenue (<http://floridarevenue.com/>)

Florida Attorney General - Sunshine Law (<http://www.myfloridalegal.com/>)

Florida Statute Reference Website (<http://www.leg.state.fl.us/statutes/>)

Association Management (<https://inframarkims.com/what-we-do/association-management/>)

District Management (<https://inframarkims.com/what-we-do/district-management/>)

Municipal Services (<https://inframarkims.com/what-we-do/municipal-services/>)

Developer Services (<https://inframarkims.com/what-we-do/developer-services/>)

[ABOUT US \(HTTPS://INFRAMARKIMS.COM/WHO-WE-ARE/ABOUT-US/\)](https://inframarkims.com/who-we-are/about-us/) [ASSOCIATION MANAGEMENT \(HTTPS://INFRAMARKIMS.COM/WHAT-WE-DO/ASSOCIATION-MANAGEMENT/\)](https://inframarkims.com/what-we-do/association-management/)
[DISTRICT MANAGEMENT \(HTTPS://INFRAMARKIMS.COM/WHAT-WE-DO/DISTRICT-MANAGEMENT/\)](https://inframarkims.com/what-we-do/district-management/)
[MUNICIPAL SERVICES \(HTTPS://INFRAMARKIMS.COM/WHAT-WE-DO/MUNICIPAL-SERVICES/\)](https://inframarkims.com/what-we-do/municipal-services/)
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GENERAL BUSINESS ITEM V.A, ATTACHMENT 6

[Make A Payment \(https://webvault.bbt.com/as/paymentservices/start.aspx\)](https://webvault.bbt.com/as/paymentservices/start.aspx)

[Order Closing Documents \(https://www.homewisedocs.com/nxlapp/appres/index.xhtml\)](https://www.homewisedocs.com/nxlapp/appres/index.xhtml)



Rizzetta & Company
Professionals in Community Management

[\(https://rizzetta.com/\)](https://rizzetta.com/)

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District Services

← We provide professional management for over 100 Districts throughout the state of Florida →

[Learn more \(/district-services/\)](/district-services/)

▲
District Services

Association Services

Community Services

Overview

Rizzetta & Company, Inc., is a Florida-based professional community management and consulting firm that provides services to residential and commercial communities throughout the state of Florida. With over 30 years in the industry, Rizzetta & Company, Inc., is staffed with highly

experienced managers and support staff. Each of our eight offices throughout Florida has a team of employees with diverse backgrounds, both personally and professionally, who are dedicated to providing the highest quality services to our clients.



District Services

As one of the largest Community Development District Management firms in the state of Florida, we provide professional management for over 100 Districts throughout the state of Florida.

[Read more \(/district-services/\)](/district-services/)



Association Services

We provide professional licensed portfolio and onsite management for over 170 Homeowners, Condominium and Commercial Property Owners Associations in Florida.

[Read more \(/association-services/\)](/association-services/)



Community Services

We offer a variety of additional services to support the communities we manage.

[Read more \(/community-services/\)](/community-services/)



IT Services

Through our affiliate company, Rizzetta Technology Services, Inc., we provide professional information technology services...

[Read more \(/information-technology-services/\)](/information-technology-services/)



Real Estate Services

Through our affiliate company, Rizzetta Management Services, Inc., we provide a full range of professional real estate services.

[Read more \(/real-estate-services/\)](/real-estate-services/)

Our team is our best asset. We consider every client relationship as a true partnership.
We will work tirelessly to ensure we are exceeding your expectations.

[Meet the team \(/about-us/our-team/\)](/about-us/our-team/)



Rizzetta & Company
Professionals in Community Management

Tampa (Corporate Office)

3434 Colwell Avenue, Suite 200

Tampa, FL 33614

Phone: (813) 514-0400 / **Fax:** (813) 514-0401

Services

- District Services (/district-services/)
- Association Services (/association-services/)
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- Information Technology Services (/information-technology-services/)
- Real Estate Services (/real-estate-services/)



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Make A Payment (<https://webvault.bbt.com/as/paymentservices/start.aspx>)

Order Closing Documents (<https://www.homewisedocs.com/nxlapp/appres/index.xhtml>)



Rizzetta & Company

Professionals in Community Management

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About Us

[Home \(https://rizzetta.com/\)](https://rizzetta.com/) / [About Us](#)

Mission

To provide high quality service at competitive rates performed with the highest level of integrity, honesty and professionalism. Adding “value” to our clients, which is the combination of high quality service at a fair cost.



“I have worked with Rizzetta & Company for over 12 years in various communities throughout Florida. They currently provide District and Amenity Management Services for our Belmont and Triple Creek Community Development Districts. I have been very pleased with the professionalism and dedication of their staff in our communities.” —
Grady Miars - President, GreenPointe Communities

Company Profile

Rizzetta & Company, Inc., is a Florida-based professional community management and consulting firm that provides services to residential and commercial communities throughout the state of Florida. With over 30 years in the industry, Rizzetta & Company, Inc., is staffed with highly experienced managers and support staff. Each of our eight offices throughout Florida has a team of employees with diverse backgrounds, both personally and professionally, who are dedicated to providing the highest quality services to our clients.

We provide professional expertise in five primary areas – District Services, Association Services, Community Services, Information Technology Services, and Real Estate Services to both Community Development Districts and Community Associations.



Company History

Rizzetta & Company, Inc., was founded in 1986 in Tampa, Florida by William Rizzetta. The original focus of the company was to provide professional financial consulting services for Community Development Districts in association with issuance of municipal bonds.

As the company's reputation for excellent work and customer service grew, the practice expanded over the next thirty years by adding related services which resulted in today's "Full Service" organization.

Growth Timeline

▲ "1986"

Rizzetta & Company founded.

▼ "1992"

▼ "1996"

▼ "1998"

▼ "2008"

▼ "2009"

▼ "2011"

▼ "2013"

▼ "2015"

▼ "2016"

Management Philosophy

In our opinion, the single most important factor in being successful is customer service. We understand that each client has certain unique characteristics. While all have similarities, our success comes from our ability to understand the nuances of each client, and adapt our services as necessary. This approach generates the basis for long-term relationships with clients we have represented for nearly twenty years.



Rizzetta & Company
Professionals in Community Management

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Professionals in Community Management

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District Services

[Home \(https://rizzetta.com/\)](https://rizzetta.com/) / District Services

District Services

As one of the largest Community Development District Management firms in the state of Florida, we provide professional management for over 100 Districts throughout the state of Florida.

Our practice includes the following areas of service



Management

Management services include the conducting of board meetings, budget workshop, overall administration of District functions, and all required state and local filings, preparation of annual budget, purchasing and risk management.



Administrative

Administrative services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, preparation and delivery of agenda packages.



Accounting

Accounting services include the preparation and delivery of the district's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.



District Financial and Revenue Collection

Financial & revenue collection services include all functions necessary for the timely billing, collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments.



Bond Issuance

Bond issuance services include preparation of the special assessment allocation report, testimony at the required bond validation court hearing, certifications and closing documents. To date, Rizzetta & Company, Inc., has been involved in over 250 bond closings for 125 Districts throughout the State of Florida totaling over \$3 Billion in par amount of bonds.



"Rizzetta & Company is currently managing three Districts that they helped us create in the Jacksonville area. I don't know of another management firm that has the continuity and stability of Rizzetta. In the '90s I dealt with Bill Rizzetta, Pete Williams and John McKay and I still do today. Professionalism and customer service have always been a hallmark of their organization." — Bob Porter, Senior VP Land, D. R. Horton, Inc., Jacksonville

Our team is our best asset. We consider every client relationship as a true partnership.
We will work tirelessly to ensure we are exceeding your expectations.

Contact Us (</contactus/>)



Rizzetta & Company
Professionals in Community Management

Tampa (Corporate Office)

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Services

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- Information Technology Services (/information-technology-services/)
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GENERAL BUSINESS ITEM V.A, ATTACHMENT 7

[HOME](#)[COMPANY](#)[DISTRICTS](#)[MANAGERS](#)[DISTRICT LOCATIONS](#)

Partnerships for Solutions

[FAQs](#)[LINKS](#)[CONTACT](#)

Special District Services, Inc. creates and manages special taxing districts throughout the State of Florida. SDS was organized to meet the growing demand for urban services and provide a public financing vehicle to serve community infrastructure and service needs in a timely and cost-effective manner.

[READ MORE ABOUT SDS](#)





Palm Beach Gardens, FL 33410

Direct: (561) 630-4922

Toll-Free: (877) 737-4922

Fax: (561) 630-4923

Miami Lakes, FL 33014

Direct: (305) 777-0761

Kendall Office Center
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Miami, FL 33193

Direct: (786) 347-2711

Bonita Springs, Florida 34134

Direct: (239) 444-5790

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COMPANY

Special District Services, Inc. creates and manages special taxing districts throughout the State of Florida. SDS was organized to meet the growing demand for urban services and provide a public financing vehicle to serve community infrastructure and service needs in a timely and cost-effective manner.

SDS is a results-oriented company with the philosophy that a Public-Private Partnership is an essential ingredient for the successful delivery of public infrastructure through the use of special districts. The basic concept being that growth pays for itself. We are committed to tailoring services to provide essential planning, organization, management, financing and construction of public facilities through the use of special taxing districts.

Services Include

- Special District Formation
- Construction Administration
- Risk Assessment

Special District Services, Inc

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Palm Beach Gardens, FL
33410

Direct: (561) 630-4922
Toll-free: (877) 737-4922
Fax: (561) 630-4923

Additional Offices:
Miami • Ft. Lauderdale •
Bonita Springs



- Special District Legislation
- CDD Management
- Intergovernmental Coordination
- CRA Management
- Lobbying
- Utility Administration
- Analysis
 - Landowner Consultation
 - Platting & Public Bidding
 - Permitting
 - Website Design & Maintenance

Principals

Peter L. Pimentel

Mr. Pimentel is the Chairman of SDS and founded the company with Robert Norris in 1993. Pete has many years of experience with government and has been one of the pioneers in Florida for special districts. From 1979 to 2003, he was the Executive Director of Northern Palm Beach County Improvement District and has been responsible for more than \$300 million in public financing for development in Northern Palm Beach County.

Pete has been instrumental in the passage of special district laws and continues to work with the Florida Association of Special Districts in this regard. His public financing experience was instrumental in securing financing for Loxahatchee River Environmental Control District (LRD) for a regional wastewater collection, treatment and disposal system during his tenure with that agency. A planner by education and training, Pete has authored over 40 special assessment methodology reports and created more than 60 special districts in his career.

Todd "Woody" Wodraska

Mr. Wodraska serves as the President of the firm and also manages several districts. His prior experience includes trading bonds for Salomon Smith Barney in New York and William R. Hough & Co in St. Petersburg, Florida. In addition, he was the Chief Financial Officer for Emerge Consulting in West Palm Beach, where he served as a consultant on the Comprehensive Everglades Restoration Plan program management team at the South Florida Water Management District.

Woody is a Florida State University graduate with a degree in Finance and earned his Masters in Business Administration from Rice University in Houston, Texas. In 2004 he was elected to the Jupiter

Town Council and also sits as a Commissioner for the Town of Jupiter's Community Redevelopment Agency. Mr. Wodraska served as the President of the Palm Beach County League of Cities and sits on the Board of Directors of the Florida Association of Special Districts and was chosen for Class XXXI of Leadership Florida.

Professional Staff

Government

Tricia LasCasas

Laura Archer

Frances Ware

Julian Romero

Finance

Jeff Walker

Michael McElligott

Tori Shamy

James Candela

Shirley Cano-Tai

Administration

Pamela Baker

SDS is fully staffed with professionals in the following disciplines: Accounting, Budget & Finance, District Management, Operations Management, Construction Administration, Assessment Methodology Development, Assessment Roll Development and Maintenance, Record Keeping, Customer Service and Administrative Support. In addition to our in-house multi-disciplinary team, SDS also has assembled a team of experts from among its highly qualified independent consultants to provide the services necessary to achieve project success.

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DISTRICTS

SDS is the District Manager for the Special Districts listed below. To learn more about a District please [contact us](#) directly at 1-877-SDS-4922.

Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

- [A.H. at Turnpike South Community Development District](#)
- [Arborwood Community Development District](#)
- [Ave Maria Stewardship Community District](#)
- [Avenir Community Development District](#)
- [Barefoot Bay Recreation District](#)
- [Beeline Community Development District](#)
- [Blue Lake Community Development District](#)
- [Bluewaters Community Development District](#)
- [Capron Trail Community Development District](#)
- [Captains Key Dependent District](#)
- [Caribe Palm Community Development District](#)

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- Century Gardens Community Development District
- Century Gardens at Tamiami Community Development District
- Century Gardens Village Community Development District
- Century Parc Community Development District
- Century Park Place Community Development District
- CityPlace Community Development District
- Coco Palms Community Development District
- Cold Springs Improvement District
- Coronado Community Development District
- Crestview II Community Development District
- Crestview West Community Development District
- Cutler Cay Community Development District
- Cypress Lakes Community Development District
- Florida Green Finance Authority
- Fontainebleau Lakes Community Development District
- Grand Bay At Doral Community Development District
- Grove Community District
- Gulfstream Polo Community Development District
- High Ridge Quantum Community Development District
- Hillcrest Community Development District
- Hobe St. Lucie Conservancy District
- Hypoluxo Haverhill Community Development District
- Islands @ Doral (NE) Community Development District
- Islands @ Doral (SW) Community Development District
- Journey's End Community Development District
- Kendall Breeze Community Development District
- Kendall Breeze West Community Development District
- Keys Cove Community Development District
- Keys Cove II Community Development District
- Keys Edge Community Development District
- Lake Frances Community Development District
- Marsh Harbour Community Development District
- Meadow Pines Community Development District
- Monterey Congress Community Development District
- Pal Mar Water Control District
- Palm Beach Plantation Community Development District
- Pentathlon Community Development District
- Principal One Community Development District
- Quantum Park Overlay Dependent District
- Quarry Community Development District
- Renaissance Commons Community Development District
- Riverside Park Community Development District
- Sail Harbour Community Development District
- Sausalito Bay Community Development District
- Sebastian River Improvement District
- Silver Palms Community Development District

- Sonoma Bay Community Development District
- South Bay Community Development District
- Summerville Community Development District
- Sunnyland Farms Community Development District
- St. Lucie West Services District
- Terracina Community Development District
- Thousand Oaks Community Development District
- Trails at Monterey Community Development District
- Tree Islands Estates Community Development District
- Two Lakes Community Development District
- Valencia Acres Community Development District
- Venetian Isles Community Development District
- Venetian Parc Community Development District
- Veranda Community Development District
- Verona Walk Community Development District
- Village Walk of Bonita Springs Community Development District
- Vista Community Development District
- Walnut Creek Community Development District
- West Villages Improvement District
- Winding Cypress Community Development District
- Winston Trails East Community Development District
- Wyndam Park Community Development District

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MANAGERS

District Managers

Neil Kalin

Educated in Canada and receiving a BSc Degree in Agronomy (Honors Microbiology) from the University of Guelph. Shortly after his graduation in 1974 Neil moved to the Sunshine State. His career path led him into Land Development and Golf Course Construction/Management, a field that he worked in for nineteen years. From 1993 until 2006 he held the position of District Director at South Broward Drainage District in southwest Broward County. Here he was in charge of managing the water resources in an area of 73 square miles that experienced extreme urban growth and development.

Through his tenure at the district he was responsible for several storm water special assessment projects initiated to provide enhanced flood protection and water management to the residents of the district. At the time of his departure from South Broward Drainage District the population in the District had reached approximately 250,000. Neil,

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who prides himself on being adaptable, motivated and an effective problem solver brings to the firm as a professional a strong administrative, project and government management background.

Jason Pierman

Mr. Pierman joined SDS in 2006, having returned to South Florida from Columbus, Ohio, where he worked for BISYS Fund Services, Inc. During Mr. Pierman's time in the mutual fund servicing industry, he worked as an Instructional Designer and then Manager of a multi-client call center. He brings a well rounded skill set to the company with his background in media and finance, having experience in project management, customer service, client relations, crisis management, policy writing and technical instruction.

Jason is a graduate of Denison University with a BA in Media Technology and Arts. He utilizes this skill set in overseeing SDS' technical services and marketing initiatives. Jason also served as President of The Benjamin School Alumni Council and as a member of the Board of Directors of The Friends of the Gale Academy of Environmental Science and Technology at Forest Hill Community High School.

John Coffey

Mr. Coffey has over 15 years experience in local governance. He has worked in a variety of municipal management positions, including City Manager in Indian Rocks Beach, FL, and more recently as Budget Administrator for Palm Bay, FL. In 2009, he worked for ICMA as a Local Governance Advisor to Iraq. From 2011-2013, Mr. Coffey served in Afghanistan for the U.S. Department of State as a Senior Governance Specialist. Leading a 31 person military-civilian-local staff team working with municipal officials in Kandahar City, he guided the transformation of the municipality from an ineffective entity with little revenue generating capacity to an effective, responsive service delivery organization embracing innovation and capable of raising sufficient local revenues to cover O&M costs and limited capital projects.

Domestically, Mr. Coffey is an experienced management and budget official, who has been awarded 11 GFOA Distinguished Budget Presentation Awards and served as a reviewer for said award program. Additionally, he has expertise in the areas of communications, customer service, leadership, long-term financial modeling, staff development, process improvement, operational analysis and

improvement, human resources, capital project management, emergency management and performance measurement.

John is a graduate of the University of Florida with a Bachelor's Degree in Political Sciences and a graduate of the Florida State University with a Master in Public Administration Degree.

Gloria Perez

Mrs. Perez joined the team at Special District Services, Inc. in 2014, opening an office located in West Kendall.

Mrs. Perez has extensive experience in Property Management, Construction Development and Business Development in South Florida. Her career started in Property Management where she acquired her Florida State Community Association Managers License in 1995 (currently active) and worked with several local Homeowner and Condominium Associations. She then merged into the Construction industry by way of Miller and Solomon where she was a Project Coordinator; ultimately owning her own construction company, Champ Construction Group, Inc., successfully for over 16 years as President. Later in her career she specialized in Business Development and also served as Regional Manager for a Fortune 500 Company, Kelly Services.

Mrs. Perez attended Florida National College for Intro to Law, Florida Atlantic University for Construction Management and Miami-Dade College for Certifications. She is fluent in both English and Spanish. Mrs. Perez is a proud and active member of the Miami Community where she was raised. She continues to expand her networking relationships within South Florida through Special District Services, Inc. Mrs. Perez is honored and enthusiastic about being a part of the SDS team and is working toward establishing and expanding business in Miami-Dade.

Kathleen M. Dailey

Ms. Dailey joined our firm in 2015 to manage the expanding Southwest Florida District. With over 27 years experience in municipal operations, Ms. Dailey has held City Manager and Deputy City Manager positions with full-service communities throughout the state of Florida varying in demographics, size and budgets. Her background includes working with the southwest Florida cities of Venice and Punta Gorda, the southeast cities of Boca Raton, Ocean Ridge, Highland Beach and Oakland Park, and the central Florida city of Kissimmee. Of note, her tenure with the City of Punta Gorda was following the devastation of Hurricane Charley, where she was an integral part of a community

having to rebuild – including planning, community outreach and building consensus with diverse groups and competing interests in recovery strategies. Specializing in Human Resources, Labor Negotiations, Citizen Collaboration, Public Relations and Communications, Ms. Dailey brings an approachable and trusted leadership style that is responsive to our growing districts and the Boards governing those districts.

A native of Ohio, Ms. Dailey received her B. A. in Communications and M. A. in Public Administration from Bowling Green State University in Bowling Green, Ohio. She is also trained in the Dale Carnegie Leadership methods and in National Incident Emergency Management (NIMS). She is an active member of the International City/County Management Association (ICMA), the Florida City/County Management Association (FCCMA), a graduate of Leadership programs in Sarasota, Boca Raton and Charlotte County and former president of South Sarasota County United Way.

Michael McElligott

Mr. McElligott started out in the banking industry after receiving his BS degree in Finance from Florida State University. During his 7 year banking career, Michael was part of a joint venture whose focus was on new custom home construction and financing in central Florida. Michael joined SDS in 2007 after moving to South Florida. Initially Michael was hired into the finance department of SDS, where he worked as the Assistant CDD Finance Director for 10 years before becoming a District Manager. This gives Michael the added benefit of having intimate knowledge of both the management and finance sides of district operations.

In Addition to his Finance degree, Mr. McElligott is also a certified District Manager, having completed the FASD Certified District Manager course. Michael also currently sits on the board of the FASD Education Foundation.

Armando Silva

Mr. Silva's career began with managing Low-Income Housing Tax Credit communities in South Florida, where he excelled in State and Federal housing compliance (Fair Housing Act and Department of Housing and Urban Development regulations), customer relations, community administrative management/maintenance, and advertisement. In 2015, he joined the team at Special District Services, Inc. at the age of 24, where he started working under the guidance of District Manager, Neil Kalin.

Raised in Miami, Florida, Mr. Silva is an active member of the Miami-Dade County community where he takes time to assist in community outreach programs and coach team sports for local parks.

Armando is a graduate of Florida International University, where he earned a Bachelor's degree in Public Administration, and is currently pursuing a Master's degree in Business Administration, with a concentration in Finance from Trident University International. He is fluent in both Spanish and English and is also a proud member of the American Society for Public Administration, South Florida Chapter.

Andrew Karmeris, C.P.A.

Mr. Karmeris attended the University of North Florida where he graduated with degrees in Economics and International Business. After working for Major League Baseball's International Game Development Department in New York City, his career path led him to Miami, Florida. There he worked as a Forensic Accountant and graduated from Florida Atlantic University with a Master of Business Administration degree.

While working in Miami, he was instrumental in the development of new business and successfully established a Miami office for Ellrich, Neal, Smith & Stohlman, P.A. Andrew moved back to his hometown of Palm Beach Gardens in 2017 where he spent a year specializing in tax preparation and planning. He brought his well-versed background to Special District Services, Inc. in 2018.

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FAQs

Q. What is a community development district?

A. It is an independent, special taxing district authorized by Chapter 190 of the Florida Statutes to plan, finance, construct, operate and maintain public infrastructure in planned developments.

Q. How does the district affect residents?

A. The district levies an assessment against property each year that represents a pro-rata share of the cost of public infrastructure that was financed by the district. Included in the assessment is a pro-rata share of the cost to administer and maintain the district. The assessment will appear on the property tax bill sent in November of each year. If you have a mortgage on your property and your taxes are escrowed, your assessments will be included in your monthly mortgage payment. In that case, your tax bill will go directly to your mortgage company and be paid from your escrow account.

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Q. What can a special taxing district finance?

A. Included in the financing may be such items as roadways, storm water management systems, wetland management and mitigation, water and wastewater utilities, public parking facilities, parks and recreation, amenities, landscaping, entry features and public facilities.

Q. How do residents benefit from special districts?

A. Special districts allow the costs of the improvements to be spread over the life of the bonds rather than included in the price of the initial home sale. Therefore, residents will only pay for the district improvements while they own the property.

Q. Who governs the community development district?

A. Community development districts are governed by a five-member board of supervisors who were initially elected by the landowners within the district on a one acre/one vote basis. Six years after the initial election of supervisors and after the district attains at least 250 qualified electors, supervisors whose terms expire will begin to be elected (as their terms expire) by qualified electors of the district. A qualified elector is a registered voter who is at least eighteen years of age, a resident of the district and the state and a citizen of the United States. At the election where supervisors are first elected by qualified electors, two supervisors must be qualified electors and be elected by qualified electors, one to a four-year term and one to a two-year term. The other supervisor will be elected by landowners for a four-year term. Thereafter, as terms expire, they will be replaced by the qualified electors.

Q. Who manages the community development district?

A. The board of supervisors appoints a district manager who manages the affairs of the district.

Q. What am I paying for in my annual assessment?

A. The annual assessment is comprised of two components: the debt service component and the administration and maintenance component. The debt service component is the larger amount and goes towards paying of the bonds. The administration and maintenance component pays for management services and any necessary on-going maintenance.

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GENERAL BUSINESS ITEM V.A, ATTACHMENT 8



Wrathell, Hunt and Associates, LLC

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Fax: (561) 571-0013
Toll-free: (877) 276-0889

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Complex Financial Structuring

Wrathell, Hunt, and Associates, LLC

was hired in August 2014 to manage the Midtown Miami Community Development District, which initially issued \$110 million in bonds to finance public infrastructure, as well as two public parking garages with nearly 3,000 parking spaces. The

Midtown Miami CDD receives approximately \$5 million annually in Tax Increment Financing (TIF) revenues to pay debt service on the CDD parking garage bonds. At build-out, Midtown is planned to have over 3,000 condos and apartments, as well as over 1,000,000 square feet of retail, commercial, and office uses. The District's Budget has a General Fund with \$2.6 million in operating expenses, \$1.8 million annual debt service on the infrastructure bonds, Enterprise Fund generating \$4 million in parking fees to fund parking garage operations and, within the Enterprise Fund, \$5 million in TIF revenues to pay \$4.7 million in annual debt service on the parking garage bonds.

< >



Wrathell, Hunt and Associates, LLC, is one of Florida's premier Management firms servicing the development community and local governments in the delivery of community services to new and emerging communities. With an uncompromising commitment to excellence, *Wrathell, Hunt and Associates, LLC*, delivers the power of a seasoned team of professionals, who provide unparalleled experience in the development of fresh innovative solutions that provide lasting value to you and your residents.

We provide a broad array of services to our clients including:

- Establishment of Community Development District
- Financial Feasibility of a District for your Project
- On-Going Management and Accounting Services
- Special Assessment Methodology Preparation
- On-Going Assessment Collection Services
- Operational Field Management Services

Our services are tailored to ensure that we provide an efficient and cost-effective solution to all of your needs today and for the future. Our business solutions are flexible and scaled to meet your needs and with the flexibility to support the continuing business evolution in response to your customer's needs. *Wrathell, Hunt and Associates, LLC* can help you focus on your mission, with an efficient, flexible and variable cost structure, which is resilient in the face of external pressure and change.

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Wrathell, Hunt and Associates, LLC ("WHA") is a special district management and consulting firm, created in January 2005, which specializes in assisting land developers structure development financings utilizing special districts, incentives, public-private partnerships and other public and private finance tools. Members of our senior management team have unique backgrounds with decades of experience in investment banking, city management, and special district management and have been involved in over \$20 billion in public financings in their careers. Our management team has successfully negotiated, administered and/or developed feasibility studies for hundreds of millions of dollars in TIF revenues and tax sharing agreements in recent years, as well as been involved in the issuance of over \$700 million dollars in tax exempt and taxable development financings. The firm also specializes in managing the ongoing governmental functions and operations & maintenance of over 70 special districts. WHA has created, is in the process of creation or is currently managing special districts in Florida, Alabama, Mississippi, Louisiana, Georgia, North Carolina, Indiana and Texas.



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What will the Special District do?

How Special Districts operate?

Relationship with Home Owner's
Associations (HOA)?

The cost of a Special District?

What is the lasting value of
living in a Special District?

Who governs the District?

What do I pay for the services?

What are the ongoing
responsibilities of the District?

How do I find out more about
Special District Financing?

A Special District is a governmental unit created to serve the long-term specific needs of its community. A Special District's main powers are to plan, finance, construct, operate and maintain community infrastructure and services specifically for the benefit of its residents.



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Florida Districts

Aventura Isles CDD
Babcock Ranch Community Independent Special District
Bay Creek CDD
Bayside Improvement CDD
Beach Road Golf Estates CDD
Beaumont CDD
Bonita Landing CDD
Boyette Park
Boynton Village CDD
Brooks of Bonita Springs CDD
Brooks of Bonita Springs II CDD
Brookstone CDD
Cory Lakes CDD
Creskide at Twin Creeks CDD
Deering Park Center CDD
DP1 CDD
East Bonita Beach Road CDD
East Nassau Stewardship District
Emerald Lakes CDD
Fallchase CDD
Farmton-Brevard CDD
Fiddler's Creek CDD #1
Fiddler's Creek CDD #2
FRERC CDD
Grand Haven CDD
Hamal CDD
Harmony West CDD
Heritage Pines CDD
Hunter's Ridge CDD No. 1
Hunter's Ridge Oaks CDD No. 1
Indiantown CDD
Julington Creek Plantation CDD
Lake Powell Residential Golf CDD
Landmark at Doral CDD
Mediterra CDD
Miami World Center CDD
Midtown Miami CDD
Mironar Lakes South
Moody River Estates CDD
Naples Reserve CDD
Orange Blossom Groves CDD
Orange Blossom Ranch CDD
Osprey Oaks CDD
Palm Bay CDD
Parklands Lee CDD
Parklands West CDD
River Hall CDD
River Ridge CDD
Sarasota National CDD
Southern Hill Plantation I CDD
Southern Hills Plantation III CDD
Stonegate CDD
Stoneybrook CDD
Sunshine Water Control District
Tomoka Town Center CDD
Toscana Isles CDD
Twin Creeks North CDD
University Square CDD
Verandah East CDD
Verandah West CDD
Waterford Landing CDD
Water Street Tampa Improvement District
WildBlue CDD
Willow Hammock CDD

Counties

Miami-Dade
Charlotte & Lee Counties
Lee
Lee
Lee
Sumter
Lee
Hillsborough
Palm Beach
Lee
Lee
Manatee
Hillsborough
St. John's
Volusia
St. Johns
Lee
Nassau
Brevard
Leon
Brevard
Collier
Collier
Orange
Flagler
Palm Beach
Osceola
Pasco
Flagler
Flagler
Palm Beach
St. John's
Bay
Miami-Dade
Lee & Collier
Miami-Dade
Miami-Dade
Lee
Lee
Collier
Collier
Collier
Palm Beach
Hillsborough
Collier
Lee
Lee
Lee
Sarasota
Hernando
Hernando
Miami-Dade
Lee
Broward
Volusia
Sarasota
St. Johns
Lee
Lee
Lee
Lee
Hillsborough
Lee
Manatee

Willows CDD

Manatee

Out of State Districts

States

Canton Marketplace Community Improvement District
Conway Plantation Community Development District
Falling Waters Conservatory District
Grand Oaks Improvement District
Grand Oaks Cooperative District
McGowin Park Improvement District
Renaissance Cooperative District
Renaissance Improvement District
Richland Community Development District
The West Pace Village Cooperative District
The West Pace Village Improvement District
Twelve Oaks Improvement District

Georgia
Louisiana
Indiana
Alabama
Alabama
Alabama
Alabama
Alabama
Louisiana
Alabama
Alabama
Alabama

**Highway 79 Corridor Authority
December 10, 2018**

**General Business Agenda Item V. B
Update on Engineering Firm, Planning Firm, and Financial Management Firm
RFQs.**

Executive Summary:

This item provides the Board an update on outstanding RFQs issued for a planning firm, financial management firm, and engineering firm.

Background:

At the September 2018 Board meeting, the Board authorized the advertisement of RFQs for the above-listed consultant services. Initially, responses were due on November 14, 2018, however, the deadline was extended to November 28, 2018, following Hurricane Michael to allow additional time for responses. Responses to each of the RFQs were publicly opened by Washington County staff on November 28, 2018.

The responses to each of the respective RFQs have been compiled and are attached to this Agenda Item for the Board's review. The following firms have submitted responses:

Engineering Firms:

David H. Melvin, Inc.
Dewberry
Gortemoller Engineering Inc.

Planning Firms:

S & M E Inc.
Gortemoller Engineering Inc.
West Florida Regional Planning Council
HAS Consulting

Financial Management Firms:

Plante & Moran, PLLC

The schedule of events for the above-listed RFQs contemplated the Board ranking the proposals and posting an intent to award for each solicitation in either December 2018 or January 2019. Contract negotiations and the final award of the contracts were slated to take place between December 2018 and February 2019, with the anticipated beginning of work from January – March 2019.

The attached proposed “Ranking and Selection Schedule” (Attachment 1) has been created to implement this schedule and allow for the ranking and selection of the responsive firms. If the Board desires oral presentations from the responsive firms, at least one additional Board meeting or workshop should be scheduled in early January, prior to the first scheduled regular Authority Board meeting on January 14, and the Board should direct Washington County staff to coordinate a presentation schedule with responsive firms.

Options:

Option #1. Adopt the proposed Ranking and Selection Schedule contained in Attachment 1, subject to any Board revisions to same.

Option #2. Do not . Adopt the proposed Ranking and Selection Schedule contained in Attachment 1.

Option #3. Board Direction.

Recommendation:

Option #1.

Attachments:

1. Ranking and Selection Schedule.
2. Proposal Responses

GENERAL BUSINESS ITEM V.B, ATTACHMENT 1

**Highway 79 Corridor Authority
December 10, 2018**

General Business Agenda Item V. B, Attachment 1

Ranking and Selection Schedule for RFQs for Engineering Firm, Planning Firm, and Financial Management Firm

December 10, 2018, Authority Board Meeting – Initial evaluation of proposals and Board discussion of same.

January 14, 2019, Authority Board Meeting – Final scoring and ranking of responses to each of the 3 RFQs. Authorize posting of intent to award and authorize the Chairman (or other member of the Board) and Washington County staff to assist as needed in negotiation of Contracts with the Authority General Counsel.

January 15 – February 4, 2019 – Negotiation of contracts with selected firms.

February 11, 2019, Authority Board Meeting – Final approval of awards by the Authority and execution of contracts with selected firms. Option to begin issuing notices to proceed to selected firms to begin work.

**Highway 79 Corridor Authority
December 10, 2018**

**General Business Agenda Item V. C
Update on Existing Grant Agreements**

Executive Summary:

This item provides the Board an update on outstanding grant agreements related to the Authority and its mission.

Background:

Previously, Opportunity Florida, on behalf of the Authority (which had not yet been created), entered into a \$100,000 grant agreement with the Florida Department of Transportation (FDOT) (the “FDOT Grant”) to provide funds earmarked for certain start-up tasks associated with the formation of the Authority, including legal costs related to the preparation of founding documents and policies (such as the interlocal agreement creating the Authority, the Authority Bylaws and Purchasing Policy), and other tasks related to the “standing up” of the Authority.

While the majority of the tasks identified in the FDOT Grant have been accomplished, several remain outstanding including: task #5 related to the formation of Authority Comprehensive Plan, Land Development Code, FLUM amendments, and related land development regulations conducive to the Authority’s goals and objectives, and task #6 establishing the interlocal relationships for revenue/revenue sharing between the member governments to fund the Authority. These tasks require additional time for completion and/or the procurement of consultant services. As a result, they cannot be accomplished prior to the current grant deadline of December 31, 2018.

General Counsel to the Authority has corresponded with FDOT regarding this issue, and FDOT appears amenable to permitting an extension of the grant agreement to allow for the completion of these outstanding tasks. However, FDOT has also indicated that such request for extension must come from Opportunity Florida (the grantee) and the grant may not be assigned to the Authority nor rolled into the remaining \$900,000 appropriation that is earmarked for the construction phase of the project. At the time of this writing, Opportunity Florida staff is in the process of securing a one (1) year extension of this grant from FDOT. Additional follow-up on this item will be provided at the Board’s January meeting.

In addition to the outstanding FDOT Grant, there is also an outstanding grant agreement between DEO and Washington County (on behalf of the Authority) in the amount of \$1,821,416 (the “DEO Grant”). The DEO Grant requires completion of the project (construction of the water/sewer infrastructure) by February 15, 2023. Section 14 of the DEO Grant allows for assignment of the grant agreement with the prior written consent of DEO. General Counsel to the Authority has reached out to DEO to inquire

whether it would be amenable to having the grant assigned to the Authority and an update will be provided to the Board at the January meeting on the status of this request.

Options:

No action is required at this time.

**Highway 79 Corridor Authority
December 10, 2018**

**General Business Agenda Item V. D
Discussion of Authority Budget and Revenue Sources**

Executive Summary:

This item is intended to facilitate general Board discussion on the preparation of the Authority's annual budget as well as general discussion of Authority revenue sources. Additionally, it seeks Board direction concerning the preparation of a Financial Feasibility Analysis/Revenue Validation Study and potential interlocals for revenue sharing with Member governments, as further discussed in the Highway 79 Corridor Authority Activation Plan presented to the Board at the September 2018 meeting.

Background:

1. Authority Budget

Pursuant to general law, the Authority must annually adopt a budget each fiscal year, including for the current 2019 fiscal year. As discussed at the September 2018 meeting, the Board intended to defer preparation of the annual budget until it could be prepared as soon as possible after October 1. However, given the lack of responses to the solicitation for the General Manager position, the Board should consider when adoption of the Authority budget will occur and who will be responsible for preparation of such budget.

2. Authority Revenue Sources

At the September 2018 Board meeting, the Board was presented with the Highway 79 Corridor Authority Activation Plan (Attachment 1), which contained a detailed analysis of the steps involved in creating the Authority as well as information related to the Authority's financial feasibility and revenue generation projections. Much of the financial information contained therein is based on assumptions and projections developed by the Highway 79 Corridor Planning Committee ("Planning Committee").

As discussed in the Activation Plan, it is suggested that the Authority engage a suitably qualified professional to perform a Financial Feasibility Analysis and/or Revenue Validation Study to verify and revise, as needed, the financial projections prepared by the Planning Committee to ensure sufficient resources are in place to meet the Authority's operations and infrastructure requirements. The Activation Plan further contemplates the Authority entering into revenue sharing agreements with the 3 member governments. Once the Financial Feasibility Analysis has been performed, such revenue sharing agreements can be drafted and entered into between the Authority and the member governments.

As an alternative to conducting the Financial Feasibility Analysis at this time, the Board may wish to delay this step for the time being and instead seek to enter into agreements with the member governments to provide for the sharing of ad valorem or other legally available revenues until such time as the Authority is fully stood up and has other available revenue sources. While it should be noted that the City of Bonifay has no ad valorem tax revenue, the City may have other available revenues or could provide space to the Authority or provide other in-kind services in lieu of a direct monetary contribution. The specifics of these agreements would be negotiated by the Authority directly with the member governments.

Options:

The Board should consider taking action to expedite the preparation of an annual budget for FY 2019.

It is important to note that the Authority currently has no funds available to it other than the \$100,000 in FDOT grant funds that are restricted to legal services and other specifically defined “start-up” tasks outlined in the grant agreement. In order to have cash on hand to pay employees (General Manager and Executive Assistant) and/or professional consultants that may not be reimbursable under the FDOT grant, the Board should pursue options to raise additional cash in the interim, including potentially through revenue sharing agreements with the three member governments.

Additionally, the Board should consider the potential implementation of options contained in the Activation Plan, including the procurement of a professional consultant capable of performing a Financial Feasibility Analysis/Revenue Validation Study.

Recommendation:

Authorize the Authority’s General Counsel in conjunction with the Chairman or such other Director to negotiate revenue sharing agreements with the three member counties to be brought back to the Board for consideration.

Attachments:

1. Highway 79 Corridor Authority Activation Plan

GENERAL BUSINESS ITEM V.D, ATTACHMENT 1

Highway 79 Corridor Authority Activation Playbook

Activation Steps and Preliminary Schedule

Step 1 - Adoption of Interlocal Agreement establishing the Highway 79 Corridor Authority –

Summary - See Tab 1. for details

The Interlocal Agreement Relating to Establishment of the Highway 79 Corridor Authority is attached for review and adoption.

Pursuant to Section 163.01(7), Florida Statutes, after adoption by the three “member governments” – City of Bonifay, Holmes County, and Washington County -- ILA 2 creates a separate legal entity and public body to jointly exercise the common powers for economic development of the Corridor Area and the provision of water, reclaimed, wastewater services and facilities within that area.

Article I contains definitions.

Article II creates the Authority, outlines the purposes of the Authority, and provides for the authority members, and duration of the Authority.

Article III designates the member governments and provides for potential future members, establishes the board of directors and their terms and conditions of service, and outlines other processes for Authority business.

Article IV outlines the powers granted to the Authority by the member governments. These generally include (i) economic development activities; (ii) the provision of potable water, reclaimed water, and wastewater services and facilities; (iii) the levy of fees, assessments, and other charges for the use of the services, facilities, and products of the Authority; (iv) ability to contract, own and dispose of property, adopt rules and regulations, receive grants and issue debt; (v) the ability to create advisory boards and committees; (vi) to sue and be sued in the Authority’s name; (vii) to maintain an office; (viii) to impose special assessments with authority member approval; (ix) to invest Authority funds, (x) provide assistance with land development approvals, permitting, facility extensions, and other activities designed to promote and facilitate the development of the corridor area; and (xi) to do “all acts and to exercise all of the powers necessary, convenient, incidental, implied or proper in connection with any of the powers, duties or purposes authorized by this Interlocal Agreement or the Act.”

Article IV also covers the acquisition of the utility facilities by the member governments, budgeting, and adoption of rules and regulations and rates, fees, or other charges by the Authority for the future use of its services, facilities, and products. Article IV authorizes the

Authority to issue future debt if needed and provides that the Authority and individual member governments may enter into future revenue sharing agreements. These agreements will be discussed in more detail below. It is important to note that the Authority is a separate legal entity. Accordingly, any debt undertaken by the Authority is not debt of any of the member governments. No holder of any such debt shall ever have the right to compel any exercise of the ad valorem taxing power on the part of any of the member governments to pay any debt or the interest thereon or the right to enforce payment of such debt or the interest thereon, against any property of the Authority or any of the member governments, nor shall such debt constitute a charge, lien or encumbrance, legal or equitable, upon any property of the Authority or any of the member governments, except the Authority's Pledged Funds in accordance with the terms of the Financing Documents.

Article V covers miscellaneous items, including filing, governmental immunity, amendments, declaration of no delegation of authority, and a provision stating that no member government shall in any manner be obligated to pay any debts, obligations or liabilities arising as a result of any actions of the Authority, the Directors or any other agents, employees, officers or officials of the Authority, except to the extent otherwise mutually agreed upon, and neither the Authority, the Directors or any other agents, employees, officers or officials of the Authority have any authority or power to otherwise obligate any individual member government in any manner.

Timing & Actions –

Corridor Committee review in May 2018

Adoption by each member government in June-July 2018

Appointment of each members' directors to serve on the Authority by resolution adopted at the same meeting in June-July 2018

Filing (not recording) with Clerk of Court in each County in June-July 2018

Step 2 - Initial Corridor Authority Organizational Meeting

Summary – Pursuant to ILA 2, the Authority is to hold an initial organizational meeting within 45 days of its creation. In order to keep moving matters forward, the following action items should be on the agenda:

- Election of Officers
- Adoption of Meeting By-laws
- Adoption of partial year budget
- Adoption of Procurement Policy
- Adoption of Employment Agreement with General Manager

Approval of awards and adoption of contracts with professional service providers (if solicitation processes are concluded)
Assignment of grants and other agreements to the Authority
Discussion on solicitation for financial feasibility consultant
Adoption of meeting schedule for remainder of 2018

See Tab 2 for details and refer to Step 3 below

Timing & Actions –

Meeting to be held within 45 days of the creation of Authority

Budget public hearing noticed once a week for two consecutive weeks thirty (30) days in advance

Meeting noticed at least 7 days in advance

July 2018 with date and time to be coordinated with members of the Authority Board of Directors

Step 3 - Engagement of Professional Service Providers

Summary - See Tab 3. for details

Timing & Actions --

Manager – The role of the general manager will be to attend to all Authority operations. The Board should consider naming the manager the Authority Secretary for official purposes. The position has been advertised and applications have been received. Interviews will be conducted in April. The manager will initially be retained by Washington County, but the formal hiring by the Authority will occur in or about July 2018.

Engineers – The CCNA solicitation documents have been finalized and will be released by the Authority after activation.

Planner – The solicitation documents have been finalized and will be released by the Authority after activation.

CPA -- The solicitation documents have been finalized and will be released by the Authority after activation. Once engaged, the Board should consider naming the CPA the Authority Treasurer for official purposes.

Financial Feasibility Consultant – Prior to commitments on revenue sharing agreements between the Authority and the member governments, the revenue projections included in the Authority’s latest budget projection should be reviewed, validated, or revised by an outside consultant. See Step 4 below.

Step 4 - Financial Feasibility Analysis & Revenue Sharing Agreements

Summary - The Committee’s budget projection has been prepared as an illustration through FY 2028 and contains assumptions regarding revenue sharing with the Authority. Such projections necessarily rely on numerous assumptions, such as growth within the Corridor Area and future budgeted costs. It is recommended that the Authority engage a suitably qualified professional to verify and revise, as needed, these long-term projections to ensure sufficient resources to meet the Authority’s operations and infrastructure requirements. For example, on the expense side, depending on decisions relating to ownership and operations, there may be additional Authority costs, such as operations, maintenance, billing, customer service, and lateral extensions of utility infrastructure. Similarly, on the revenue side, there are several items that should be reviewed, verified, and more fully defined prior to the Authority and the member governments entering into Revenue Sharing Agreements for all identified revenue sources. With the continued understanding that the member governments will receive 90% and the Authority will receive 10% of revenues generated by new development within the Corridor Area, in lieu of direct revenue sharing from certain legally restricted revenue sources, it may be necessary to calculate and provide for payment of an equivalent amount to the Authority from other legally available revenue sources.

Timing & Actions –

RFP for Consultant for Financial Feasibility Analysis¹ –	Release September, 2018 Award November, 2018
Completion of Financial Feasibility Analysis -	January, 2019
Revenue Sharing Agreement(s) -	See below by revenue line

A. Tax Increment Financing – the budget projection contains this revenue line, but does not set forth any “financing” assumptions. If Authority debt is required, it may be possible to work out an arrangement where the counties pledge a portion of the ad valorem increment to payment of that debt, but the parameters at this time are unknown so these revenues should not be relied on at this time. The budget projection also contains another line for Ad Valorem within the District, as discussed in B. below. These appear to be the same revenue source and the Authority should ensure it’s not double counting these revenues before finalizing any Revenue Sharing Agreement or debt instruments involving Tax Increment

¹ The same consultant can also perform the Authority’s rate study as outlined in Step 5 below.

Financing. The revenue analysis should verify the appropriate inclusion of these revenues and projections.

B. Ad Valorem Tax Increment - in addition to the Tax Increment Financing mentioned above, the budget projection also provides for the member governments to share 10% of the ad valorem revenues generated within the Corridor Area with the Authority. For this revenue line, the county member governments will both create a Tax Increment District within the Corridor Area by adoption of a local ordinance. A sample ordinance has previously been provided and is included in Tab 4.

A tax increment district uses the increase in tax revenue in a designated geographic area to fund designated activities. The counties will initially designate an area from which the increment will be taken, known as the tax increment district. After the counties have selected the tax increment district they then establish a base year, which is normally the year in which the district is established. The counties then determine the aggregate tax value of all of the property in the district, often referred to as the frozen tax base. As the tax revenues increase over this established aggregate value, the amount by which the tax revenue exceeds the established aggregate value is the tax increment.

A designated portion of the tax increment is then deposited in a special trust fund to be used only for designated purposes, which in the present case, would be transferred to the Authority by operation of the Revenue Sharing Agreement. These revenues would be available to the Authority to be used for any Authority purpose as provided in the agreement.

The revenue analysis should verify the revenue projections for future years. The time period for revenue sharing also needs to be negotiated between the Authority and the counties prior to finalization of the Revenue Sharing Agreement; however, if desired an agreement for sharing these ad valorem revenues can be accomplished in the following time frame:

Counties Adopt Tax Increment District Ordinance July-August 2018

Drafting of Revenue Sharing Agreement for Ad Valorem September 2018

Approval of Revenue Sharing Agreement for Ad Valorem July November 2018

C. Impact Fees – the budget projection contains an assumption that 10% of the impact fees generated within the Corridor Area will be provided to the Authority and 90% will remain with the applicable member government.

Impact Fees are regulatory fees paid by new development at the time of permitting to pay for the growth-related capital, capacity needed to serve that new development. Impact fees are legally restricted and must be held in a trust account and utilized to provide the capacity for which they were charged. They must be expended within a reasonable time to

provide the noted capacity improvements or risk being refunded to the fee payers. Impact fees cannot be used to fund Authority operations.

It wouldn't be advisable for impact fees to be shared between the Authority and its member governments unless there is a clearly defined plan for the expenditure of those revenues to provide the capital, capacity improvements for which they were imposed within the required time period. Additionally, in the event the Authority retains ownership of the utility facilities, it will be charging capacity impact fees for connections. 100% of these fees will need to remain with the Authority since they are the entity providing the utility capacity. Any capacity impact fees for plant capacity would be a 100% pass-through to the entity provider treatment plant capacity, the City of Bonifay.

The revenue analysis should verify the appropriate inclusion of these revenues and projections prior to finalizing a Revenue Sharing Agreement. Most likely, any Revenue Sharing Agreement covering a specific transfer of Impact Fee funds to the Authority will only be pursued once a specific project is identified.

Drafting of Revenue Sharing Agreement for Impact Fees	TBD
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Approval of Revenue Sharing Agreement for Impact Fees	TBD
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D. Local Option Sales Tax (§212.055, F.S.) – the budget projection contains an assumption that 10% of sales taxes generated within the Corridor Area will be provided to the Authority. The county member governments both levy a 1% local option Small County Surtax.

Holmes County's surtax expires on December 31, 2028 and was imposed to fund operations of any infrastructure as provided in Section 212.055(3), Florida Statutes. There were no additional authorized public purposes for use of the sales tax monies in the Holmes County ordinance. See Holmes County Ordinance 13-01. The estimated FY2018 revenues to Holmes County are \$969,312.

Washington County's surtax expires upon repeal by vote of the Board of County Commissioners and was imposed to fund general operations. See Washington County Ordinance 93-9. The estimated FY2018 revenues to Washington County are \$1,656,828.

Once shared with the Authority, the Authority would agree to use these revenues for the same legal, purposes as the member counties. These revenues would not be available to fund Authority general operations costs and would only be available to fund costs associated with operations of infrastructure. The current proforma budget projection indicates that each county would agree to transfer to the Authority 10% of the local option sales tax revenues generated within the Corridor Area. DOR tax payer information is generally confidential and not made available to the public so it will likely be difficult or impossible to precisely quantify the sales taxes generated within the Corridor Area. If this information is not available a different

means of determining an equitable split will need to be determined. The time period for revenue sharing also needs to be negotiated and verified between the Authority and the counties prior to entering into a revenue sharing agreement.

The revenue analysis should verify the amounts, the time periods, the authorized uses, and the method of quantifying any sales tax revenue sharing or sharing of an equivalent amount of general revenues or another legally available revenue source.

Drafting of Revenue Sharing Agreement for Sales Tax January 2019

Approval of Revenue Sharing Agreement for Sales Tax February 2019

E. Local Option Fuel Tax - the budget projection contains an assumption that 10% of local option motor fuel taxes generated within the Corridor Area will be provided to the Authority. The county member governments both levy 7 cents of local option motor fuel taxes: (i) the “Ninth Cent” pursuant to Section 336.021, Florida Statutes, and (ii) the “Original Six Cents” pursuant to Section 336.025(1)(a), Florida Statutes. Neither County imposes the additional 5 cents of motor fuel taxes authorized by Section 336.025(1)(b), Florida Statutes and that might be implemented in jurisdictions within the Corridor Area.

Holmes County’s estimated revenues for FY 2018 are as follows:

\$110,338 – Ninth Cent
\$534,052 – Original Six Cents

Washington County’s estimated revenues for FY 2018 are as follows:

\$141,666 – Ninth Cent
\$683,010 – Original Six Cents

The revenues from these gas taxes are legally restricted and must be used for “transportation expenditures” as defined in Section 336.025(7), Florida Statutes. Transportation expenditures are defined to include those expenditures by the local government from local or state-shared revenue sources, excluding expenditures of bond proceeds, for the following programs:

1. Public transportation operations and maintenance.
2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
3. Roadway and right-of-way drainage.
4. Street lighting installation, operation, maintenance, and repair.

5. Traffic signs, traffic engineering, signalization, and pavement markings installation, operation, maintenance, and repair.
6. Bridge maintenance and operation.
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

For the Original Six Cents proceeds, a “small county,” which includes both Holmes and Washington counties, may use the funds for non-transportation infrastructure projects if it certifies that all transportation needs in its Comprehensive Plan are met.

Once shared with the Authority, the Authority would agree to use these revenues for the same legal purposes as the member counties. These revenues would not be available to fund Authority operations costs. Given that the Authority is not expected to be immediately undertaking any transportation-related responsibilities, it may be difficult for the Authority to legally expend such funds, in which case, the parties may elect to transfer general revenues to the Authority in an amount equal to the 10% motor fuel tax projections. The current proforma budget projection indicates that each county would agree to transfer to the Authority 10% of the local option motor fuel tax revenues generated within the Corridor Area. DOR tax payer information is generally confidential and not made available to the public so it will likely be difficult or impossible to precisely quantify the sales taxes generated within the Corridor Area. If this information is not available a different means of determining an equitable split will need to be determined. The time period for revenue sharing also needs to be negotiated and verified between the Authority and the member governments prior to entering into a revenue sharing agreement.

The revenue analysis should verify the amounts, the time periods, the authorized uses, and the method of quantifying any motor fuel tax revenue sharing or sharing of an equivalent amount of general revenues or another legally available revenue source.

Drafting of Revenue Sharing Agreement for Fuel	January 2019
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Approval of Revenue Sharing Agreement for Fuel Tax	February 2019
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Step 5 - Other Necessary Actions

A. *Optional Bulk Water and Wastewater Service Agreement* between the Authority and the City of Bonifay. This agreement would be negotiated and approved prior to the placement of the new Authority utility facilities in service in the event the Authority utility

facilities are not transferred to City ownership. This agreement will cover the placement of a master meter, meter reading, bulk usage rates, capacity fees, and other relevant provisions governing the relationship between the City and the Authority.

Timing & Actions –

Negotiate Terms with City	Sept.-Nov. 2018
Approval of Bulk Agreement	Dec. 2018-Jan. 2019

B. *Optional Utility Operations, Billing, and Customer Service Agreement* between the Authority and a TBD Vendor. In the event the Authority retains the Authority utility facilities, it will need to engage either the City or a vendor to provide operations, billing, and customer services functions for future customer accounts serviced by the Authority.

Timing & Actions –

If contract with City:

Negotiate Terms with City	Sept.-Nov. 2018
Approval of Service Agreement	Dec. 2018-Jan. 2019
Commence Services	TBD

If contract with private provider:

Develop RFP	July – Sept. 2018
Issue RFP	October 2018
Award Contract	February 2019
Commence Services	TBD

C. *Amendments to Members’ LDCs* – as currently envisioned, the Authority will formulate Corridor Area development standards that will be applicable for all future development within the Area, including mandatory connection to the Authority’s water and wastewater utility facilities. Additionally, the Authority will perform a technical review of all development applications within the Corridor Area to ensure conformity with these adopted standards. To make these standards and the Authority’s technical review role legally binding on new development, each member government will need to prepare and process appropriate amendments to their land development codes.

Timing & Actions –

Development of Authority Standards	Sept. – Nov. 2018
Approval by Authority	Dec. 2018-Jan. 2019
Development of LDC Amendments	Jan. – Feb. 2019
Adoption of LDC Amendments	TBD

D. Authority Rate Study – as currently envisioned, the Authority will be initially providing water and sewer utility services and also development review services. Pursuant to Section 4.04 of ILA 2, the Authority will need to conduct a rate study to determine legally supportable rates for the various services, facilities, and products that it will provide to the public and then adopt a rate resolution.

Timing & Actions –

Conduct Rate Study	Dec. 2018-Feb. 2019
Advertise Hearing 20 days in advance	March 2019
Adopt Rate Resolution	April 2019

E. Authority Budget – in accordance with Section 4.03 of ILA 2, the Authority will need to prepare and adopt both a partial year budget for the remaining portions of the current Fiscal Year and a budget for FY 2019.

Timing & Actions –

Prepare Partial Year Budget	July 2018
Notice Hearing per 4.03 of ILA 2	July 2018
Adopt Partial Year Budget	August 2018
Prepare FY 2019 Budget	by July –Aug. 2018
Adopt Tentative Budget	Aug. 2018
Notice Hearing per 4.03 of ILA 2	Aug. 2018
Adopt FY 2019 Budget	Sept. 2018

F. External Auditor – the Authority will need to procure and engage an independent external auditor for annual audit functions.

Timing & Actions –

Develop RFP	July – Sept. 2018
Issue RFP	October 2018
Award Contract	Dec. 2019
Commence Services	Dec. 2018 – Jan. 2019

**Highway 79 Corridor Authority
December 10, 2018**

**General Business Agenda Item V. E
“Phase Two” Grant Agreement between the Authority for Design and
Construction of Water and Wastewater Improvements.**

Executive Summary:

This item requests Board authorization to pursue a “phase two” grant agreement between Authority and FDOT covering an estimated \$900,000 of legislatively appropriated funds for design and construction of water and wastewater improvements.

Background:

Previously, the legislature appropriated a total of \$1,000,000 to FDOT earmarked for the design and construction of water and wastewater improvements within the Highway 79 Corridor area. As discussed in Agenda Item V. C., \$100,000 has already been made available for costs related to the start-up of the Authority through a grant between Opportunity Florida and FDOT.

General Counsel for the Authority has been in contact with FDOT which has expressed willingness to begin preparation of a grant agreement covering “phase two” of the project related to the actual design, construction, and installation of the water and wastewater facilities within the area comprising the Authority.

Options:

Option #1. Authorize Authority staff to pursue preparation of a grant agreement between the Authority and FDOT covering the remaining \$900,000 of legislatively appropriated funds earmarked for design and construction of water and wastewater improvements.

Option #2. Do not Authorize Authority staff to pursue preparation of a grant agreement between the Authority and FDOT covering the remaining \$900,000 of legislatively appropriated funds earmarked for design and construction of water and wastewater improvements.

Option #3. Board direction.

Recommendation:

Option #1.

Attachments:

None.

**Highway 79 Corridor Authority
December 10, 2018**

**General Business Agenda Item V. F
Request Board Authorization to Register the Authority as a Special District with
DEO**

Executive Summary:

This item requests Board authorization to register the Authority as a special district with DEO and complete all filings and pay the annual special district fees associated with same.

Background:

Filing as Special District with DEO

As a unit of local government created pursuant to general law for a special purpose (as opposed to a general purpose) with jurisdiction to operate within a limited geographic boundary, it appears that the Authority may satisfy the definition of a “special district,” pursuant to section 189.012(6), F.S.¹ As a result, the Authority is required to comply with legal requirements pertaining to special districts, including filing and reporting requirements.

Specifically, the Authority must notify the DEO Special District Accountability Program (via email) of the Authority’s existence through provision of the following documents and materials:

1. The Authority’s creation document (interlocal agreement).
2. A written status statement that includes a reference to the status of the special district as dependent or independent and the basis for such classification (the Authority is an independent special district).
3. A map of the Authority clearly showing the following, if applicable:
 - a. The special district's boundaries.
 - b. Municipal boundaries, if any, crossing the special district's boundaries.
 - c. County lines, if the special district is in more than one county.
4. The registered agent's name, address, telephone, fax and email.

Within 30 days of receiving these documents, DEO will do the following:

1. Review the creation documents to verify the special district's dependent or independent status.
2. Add the special district to the Official List of Special Districts Online.
3. Notify the Authority and the local general-purpose governments of the status determination.

¹ It should be noted that the State no longer has a process pursuant to which an entity can request an official determination whether or not it meets the statutory definition of a special district.

4. Send the *Annual Special District Fee Invoice and Update Form* to the Special District.

The annual special district fee is \$175. Additionally, the Authority will be responsible for a prorated fee based on its creation between July 1 and September 30 of \$75, for a total of \$250.

Options:

Option #1. Direct the transmittal of the documents and materials to DEO required by law for the Authority to register as a new independent special district and pay the annual special district fee upon invoice from DEO.

Option #2. Do not direct the transmittal of the documents and materials to DEO required by law for the Authority to register as a new independent special district and do not pay the annual special district fee upon invoice from DEO.

Option #3. Board direction.

Recommendation:

Option #1

Attachment:

1. Information from the DEO Special District Accountability Program website regarding newly created special districts.

GENERAL BUSINESS ITEM V.F, ATTACHMENT 1



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Special districts serve a necessary and useful purpose by providing services to residents, businesses and property. They generate billions in revenue for Florida's economy, create private-sector jobs and have a substantial impact on the lives of every Floridian. Special districts are held accountable through [Chapter 189, Florida Statutes - the Uniform Special District Accountability Act](#) (Act). This Act requires special districts to register with the Florida Department of Economic Opportunity (DEO) and report financial and other activities to the public, the appropriate local general-purpose governments and state agencies. Failure of a special district to comply with the Act's minimum disclosure requirements may result in action against the special district. As the administrator of the Act and an important component of the [Local Government Financial Reporting System](#), DEO is charged with the following responsibilities through its Special District Accountability Program.

Program's Responsibilities

Maintaining the Official List of Special Districts

The Act, along with [Chapter 73C-24, Florida Administrative Code - Special District Accountability Program](#), requires each special district to maintain specific information with the program. The program publishes information about special districts through the [Official List of Special Districts Online](#) (official list). The Florida Legislature, state agencies and local government officials depend on this information to monitor special districts, coordinate activities, collect and compile financial and other information and make informed policy decisions. As an example, the Florida Department of Financial Services uses the official list to verify that all active special districts disclose their annual revenues, expenditures and debt by filing the [Annual Financial Report](#). The Florida Auditor General uses the official list along with the financial information from the Florida Department of Financial Services to ensure that all special districts meeting the financial threshold are providing for a financial audit and filing the [Annual Financial Audit Report](#) with the Florida Auditor General. For more information about the users and purposes of the official list, please see [About the Official List of Special Districts Online – Purposes](#).

The official list allows users to access data through summary reports and, by selecting variables of interest, customize reports. Available information includes the special district's official name, its registered agent and registered office, its independent or dependent status, its special purpose, the county or counties in which it has territory and its official web address. For a complete list of the information available, please see [About the Official List of Special Districts Online – Data Categories](#).

The program ensures that the dependent and independent status of each special district is correct. If the status of a special district on the official list is inconsistent with the status submitted by the special district, the special district may request DEO to issue a declaratory statement setting forth the requirements necessary to resolve the inconsistency. If necessary, upon issuance of a declaratory statement by DEO that is not appealed pursuant to [Chapter 120, Florida Statutes - Administrative Procedure Act](#), the governing body of the special district must apply to the entity that originally established the special district for an amendment to its charter correcting the specified defects in its original charter.

The program declares special districts inactive when directed by the Joint Legislative Auditing Committee or when required by the Act (see [Dissolving Dependent and Independent Special Districts Through a Declaration of Inactive Status](#)) and removes those special districts from the official list and lists them separately.

If an entity is attempting to file an Annual Financial Report with the Florida Department of Financial Services and / or filing an Annual Financial Audit Report with the Florida Auditor General and identifying itself as a special district, but is not listed as a special district on the official list, the program must determine whether the entity is a special district. If so, the program notifies the entity that it must register with the program as a special district. The Florida Auditor General may also refer entities to the program for further research if the entity is associated with a statutory authority that is already well established with special districts and / or has a name or special-purpose already well established with special districts.

Since the program continuously collects, classifies and maintains constantly changing information about Florida's special districts and is in direct contact with special district personnel, the program is often the first to learn about changes that other state agencies need to know about, sometimes very quickly. The program works closely with state agencies to make sure vital information is timely provided to the appropriate parties.

Providing Technical Advisory Assistance to Special Districts

The program provides technical advisory assistance to special districts regarding the requirements of the Act, primarily through telephone calls and email correspondences. When appropriate, the program provides referrals to other agencies (see [Special District Resources and Contacts](#)). The program may contract

Handbook Quick Links

1. [Handbook Topics](#)
2. [Subject Index](#)
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4. [Reporting Requirements By Agency and Agency Contacts](#)

with a qualified third-party vendor to provide education programs for all newly elected or appointed members of special district governing bodies, such as the code of ethics for public officers and employees, public meeting and public records requirements, public finance and parliamentary procedure.

The program publishes and continuously updates the [Florida Special District Handbook Online](#) to help special districts understand and comply with the requirements of the Act. Topics include special district basics, such as definitions and status distinctions, how to create, modify and dissolve special districts, general operating procedures and reporting requirements. Included is the evaluation and appraisal notification schedule for public facilities reporting to the county or municipality in which the special district is located (see [The Public Facilities Report](#)).

Helping to Ensure the Accountability of Special Districts to State and Local Governments

The program has a series of duties relating to the accountability of special districts to state and local governments. When a special district fails to comply with certain reporting and filing requirements, the state and local agency files a noncompliance status report with the program for posting on the program's website (see [Special District Noncompliance Status Reports](#)). Next, the program helps the agency collect the delinquent report from the special district by mailing a certified technical assistance letter to the special district explaining the requirement in detail and providing 60 days to comply (see [Accountability Overview - Technical Assistance](#)). If the special district remains noncompliant, the Joint Legislative Auditing Committee may request the program to initiate enforcement proceedings through the circuit court or declare the special district inactive for dissolution (see [Noncompliance Status Reports and Follow-up Action](#)).

Collecting an Annual State Fee to Fund the Program

The program does not receive general revenue funding. Instead, the Act requires the program to establish a fee schedule by rule (see [Chapter 73C-24, Florida Administrative Code - Special District Accountability Program](#)) for purposes of collecting an annual state fee from each special district to cover the costs of administering the Act. This fee schedule corresponds with the fiscal year that most special districts must use (October 1 through September 30).

Each year around October 1, the program mails the "Special District Fee Invoice and Update Form" (form) to each special district. For most special districts, the annual state fee is \$175. A newly created special district pays a prorated state fee for its first fiscal year depending upon the quarter in which it was created:

- ▶ If created during the first quarter (October 1 through December 31) the fee is \$150.
- ▶ If created during the second quarter (January 1 through March 31) the fee is \$125.
- ▶ If created during the third quarter (April 1 through June 30) the fee is \$100.
- ▶ If created during the fourth quarter (July 1 through September 30) the fee is \$75.

A special district meeting all three of the following conditions is not required to pay an annual state fee if its registered agent completes the section on the form certifying that all three of the following statements are true. Upon verification, the program will approve the zero fee.

- ▶ The special district and its Certified Public Accountant determined the special district is not a component unit of a local general-purpose government.
- ▶ The special district has complied with the reporting requirements of the Florida Department of Financial Services (see the [Annual Financial Report](#)).
- ▶ Through the Annual Financial Report, the special district reported \$3,000 or less in annual revenues for the most recent fiscal year in which complete annual data is available. A newly created special district that has not yet filed an Annual Financial Report must attach an income statement verifying \$3,000 or less in revenues for the current fiscal year.

To keep the official list up to date, the form also serves as a method to update the information on file with the program. Each special district must review and if necessary update the information and return the form to the program along with payment by the due date, which is approximately 60 days after the invoice date.

Any special district not complying with state fee requirements by the due date will be subject to fines up to \$50 (two late notices with an additional \$25 late fee for each notice).

Any special district not paying the state fee and fine will be reported to the State of Florida's contracted debt collection agency. This will result in additional fees and a report of collection activities to the credit bureaus.

Contact Someone Who Can Answer Questions About the Special District Accountability Program

[Additional Information - Florida Department of Economic Opportunity, Special District Accountability Program Contact](#)

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Creating Special Districts

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Special Districts

**Special District
Accountability Program**
[Official List of Special
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[Common Issues
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Districts](#)
[Special District
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[Special District
Noncompliance Status
Reports](#)

Military Community
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Reasons Why Special Districts Are Created

The Florida Legislature, municipalities, counties and the Governor and Cabinet create special districts for use by the private and public sectors for many different reasons. For example:

- ▶ Special districts are used to finance, construct, operate and maintain capital infrastructure, facilities and services.
- ▶ Special districts often generate their own revenue to pay for projected growth (such as providing additional services, facilities and infrastructure) without requiring other all taxpayers – who don't benefit from the special district's services – to pay; in other words, only those who benefit from the special district's services actually pay. Common revenue sources include:
 - ▶ Ad valorem assessments
 - ▶ Non-ad valorem assessments
 - ▶ User fees
 - ▶ Tax increment financing
 - ▶ Tolls
 - ▶ Grants
- ▶ Special districts can provide services when growth and development issues transcend the boundaries, responsibilities and authority of individual municipalities and counties. This is the reason for regional and multi-county special districts.
- ▶ Special districts – since they are local governments – are able to save money for their citizens by selling tax-exempt bonds (to provide financing), purchasing essential goods and services tax-free and participating in state programs and initiatives, such as state-term contracting.
- ▶ Special districts provide highly specialized local governmental services – often in response to citizen demand – that a municipality or county is unable or unwilling to provide.
- ▶ Special districts can be governed by a board of appointed or elected members who have the expertise to focus on the specialized function of the special district. This allows municipalities and counties to focus on general governmental issues.
- ▶ Special districts empower citizens to govern their own neighborhood / community since it is often possible for them to serve on the special district's governing body. Further, governing body meetings are usually held near their homes, making it more convenient for citizens to attend the meetings.
- ▶ Special districts ensure accountability of public resources because special districts and their governing boards are held to the same high standards as municipalities and counties and their governing boards, in addition to the accountability standards under Chapter 189, Florida Statutes. Examples of accountability standards include requirements to comply with financial reporting, Government-in-the-Sunshine and ethics laws.
- ▶ Special districts protect property values by assuring property owners that their roads, water and sewer lines and other essential facilities and services will continue to be maintained.
- ▶ Special districts are more financially secure because their liability is limited in the case of civil lawsuits and special districts can receive state assistance in the event of a financial emergency.
- ▶ Special districts are local special-purpose governmental agencies with funding, employment and missions separate from local general-purpose government.
- ▶ Special districts can recruit qualified employees by offering governmental employment benefits and incentives, such as participation in Florida's Deferred Compensation Plan and possible participation in the Florida Retirement System and housing assistance programs for certain employed personnel.

Creating Independent and Dependent Special Districts; Creation Document Requirements

The following sections cover how various types of special districts are created.

Creating Independent Special Districts

Generally, only the Florida Legislature may create independent special districts. However, the following exceptions apply:

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4. [Reporting
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Contacts](#)

- ▶ **The Governor and Cabinet may create:**
 - ▶ Community Development Districts with a size of 2,500 acres or more (see [Chapter 190, Florida Statutes - Community Development Districts](#)).
 - ▶ Regional Water Supply Authorities (see [section 373.713, Florida Statutes - Regional water supply authorities](#)).
- ▶ **A county may create:**
 - ▶ County Children's Services Districts (see [section 125.901, Florida Statutes - Children's services; independent special district; council; powers, duties, and functions; public records exemption](#)).
 - ▶ County Health and Mental Health Care Districts (see [section 154.331, Florida Statutes - County health and mental health care special districts](#)).
 - ▶ County Hospital Districts (see [Chapter 155, Florida Statutes - Hospitals](#)).
 - ▶ Community Development Districts (see [Chapter 190, Florida Statutes - Community Development Districts](#)).
- ▶ **Two or more counties may create:**
 - ▶ Regional Jail Districts (see [section 950.001, Florida Statutes - Regional jails; establishment, operation](#)).
 - ▶ Community Development Districts (see [Chapter 190, Florida Statutes - Community Development Districts](#)).
- ▶ **Any combination of two or more counties or municipalities may create:**
 - ▶ Regional Water Supply Authorities (see [section 373.713, Florida Statutes - Regional water supply authorities](#)).
 - ▶ Community Development Districts (see [Chapter 190, Florida Statutes - Community Development Districts](#)).
- ▶ **Any combination of two or more counties, municipalities or other political subdivisions may create:**
 - ▶ Regional Transportation Authorities (see [section 163.567, Florida Statutes - Regional transportation authorities](#)).
- ▶ **A municipality may create:**
 - ▶ Community Development Districts (see [Chapter 190, Florida Statutes - Community Development Districts](#)).

Creation Document Requirements for Independent Special Districts

The charter (a general law or a special act) that establishes an independent special district must address the following:

1. A status statement referencing its independent status. Recommendation: Include a brief statement explaining why the special district is independent (such as, it does not meet any criteria listed in [section 189.012\(2\), Florida Statutes - Definitions](#)). When necessary, this status statement must be amended to conform to the Florida Department of Economic Opportunity's determination or declaratory statement regarding the status of the special district. When practical and feasible, the charter of an existing independent special district must be amended to contain a reference to the status of the special district as independent.
2. The special district's purpose.
3. The powers, functions and duties of the special district regarding the following:
 - a. Ad Valorem Taxation,
 - b. Bond Issuance,
 - c. Other Revenue-Raising Capabilities,
 - d. Budget Preparation and Approval Processes,
 - e. Liens and Liens Foreclosure, and
 - f. Use of Tax Deeds and Tax Certificates as Appropriate for Non-Ad Valorem Assessments and Contractual Agreements.
4. The method for establishing the special district.
5. The method for amending the charter of the special district.
6. The membership and organization of the governing board. If the special district uses a one-acre/one-vote election principle, it must provide for a governing board consisting of five members with three members making up a quorum.
7. The maximum compensation of a governing board member.
8. The administrative duties of the governing board.
9. The applicable financial disclosure, noticing and reporting requirements.
10. The procedures and requirements for issuing bonds, if applicable.
11. Election procedures, the qualifications of an elector and/or required referenda.
12. The methods for financing the special district.
13. The authorized millage rate (only if the special district has the authority to levy ad valorem taxes, other than taxes levied for the payment of bonds and taxes levied for periods not longer than two years when authorized by vote of the electors of the special district).
14. The methods for collecting non-ad valorem assessments, fees or service charges.
15. Planning requirements.
16. The geographic boundary limitations.

Charter (Creation Document) Exemptions Not Allowed

The general law or special act that establishes an independent special district must not exempt the special district from the following requirements of Chapter 189, Florida Statutes:

- ▶ Elections,
- ▶ Bond Referenda,
- ▶ Reporting,
- ▶ Public Notices, and
- ▶ Public Meetings.

Creating Dependent Special Districts

- ▶ The legislature may create dependent special districts by special act at the request or with the consent of the county or municipality upon which the special district will be dependent.
- ▶ A county may create dependent special districts within its boundaries by ordinance, subject to the approval of the governing body of the incorporated area affected (if any).
- ▶ A municipality may create dependent special districts within its boundaries, by ordinance.

Creation Document Requirements for Dependent Special Districts

The local ordinance creating a dependent special district must include the following at a minimum:

1. Its purpose, powers, functions and duties;
2. Its geographic boundary limitations;
3. The statutory authority to create the special district (e.g., section, 189.02, Florida Statutes, Chapter 163, Part III, Florida Statutes, etc.);
4. A statement explaining why the special district is the best alternative;
5. The membership, organization, compensation and administrative duties of the governing body;
6. The applicable financial disclosure, noticing and reporting requirements;
7. The methods for financing the special district;
8. A declaration that the creation of the special district is consistent with the approved local government comprehensive plans; and
9. A status statement referencing the status of the special district as dependent. A recommendation is to include a brief statement documenting the dependent criteria listed in [section 189.012\(2\), Florida Statutes - Definitions](#), that apply to the special district. When necessary, this status statement must be amended to conform to the Florida Department of Economic Opportunity's determination or declaratory statement regarding the status of the district. When practical and feasible, the charter of an existing dependent special district must be amended to contain a reference to the status of the special district as dependent.

Newly Created Special District Responsibilities

Notify the Florida Legislature (independent special districts only)

When a local general-purpose government creates an independent special district, it must submit a statement to the Florida Legislature that includes the following:

1. The purpose of the proposed special district,
2. The authority of the proposed special district,
3. An explanation of why the special district is the best alternative and
4. A resolution or official statement from the local general-purpose government's governing body or an administrator stating the following:
 - a. The creation of the proposed special district is consistent with approved local government comprehensive plans and
 - b. The local general-purpose government does not object to its creation.

Notify the Florida Department of Economic Opportunity, Special District Accountability Program

Within 30 days after its creation date, each dependent and independent special district must notify the Special District Accountability Program (Program) of its existence by filing the following documents and information with the program (electronic submission via email is preferred - see [Additional Information - Florida Department of Economic Opportunity, Special District Accountability Program Contact](#)):

1. The special district's creation document.
2. A written status statement that includes a reference to the status of the special district as dependent or independent and the basis for such classification. If this is not filed with the program, the department may determine the status and render its determination to an agent of the special district.
3. A map of the special district clearly showing the following, if applicable:
 - a. The special district's boundaries.
 - b. Municipal boundaries, if any, crossing the special district's boundaries.
 - c. County lines, if the special district is in more than one county.

4. If known, the registered agent's name, address, telephone, fax and email. If not known, file this information within 30 days after the governing body's first meeting.

Within 30 days of receiving these documents, the Program will do the following:

1. Review the creation documents to verify the special district's dependent or independent status.
2. Add the special district to the [Official List of Special Districts Online](#).
3. Notify the special district and the local general-purpose government of the status determination.
4. Send the *Annual Special District Fee Invoice and Update Form* to the Special District.

Comply with the Annual State Fee and Update Requirement

When the special district files with the Program, the Program will send the Special District Fee Invoice and Update Form to the special district for the annual state fee. This fee may be prorated based on when the special district was created (see [Collecting an Annual State Fee to Fund the Program](#)).

In addition, the special district must review the special district's information on the form, make necessary changes, complete missing information, have the registered agent sign it and return it to the Program. Making sure the information on this form is correct is very important, since the Program must make the information available through the Official List of Special Districts Online. By the due date on the form, the special district must comply with the state fee requirement and return the form to the Program.

Designate a Registered Agent and Registered Office

Within 30 days after its first meeting of its governing board, each special district must designate a registered agent and a registered office, then provide that information to the following:

1. The Special District Accountability Program.
2. The Local Governing Authority (each local general-purpose government in which the special district is located).

Registered Agent Defined

A registered agent is an agent of the special district upon whom any process, notice or demand required or permitted by law to be served upon the special district may be served. The registered agent must be an individual resident of Florida whose business address is the same as the special district's registered office. The registered office does not have to be the special district's place of business.

How to Change a Registered Agent and/or Registered Office

A special district may change its registered office and/or registered agent anytime by filing such changes with the county or municipality in which the special district is located and by sending an email to the Florida Department of Economic Opportunity, Special District Accountability Program (see [Additional Information - Florida Department of Economic Opportunity, Special District Accountability Program Contact](#)). This notification must occur immediately upon making the change.

Start Complying with All Applicable Reporting Requirements

Special Districts must begin complying with all applicable reporting requirements immediately. For example, each newly created special district must comply with its Annual Financial Report requirement (see [The Annual Financial Report](#)) starting with the fiscal year in which it was created, even if the special district has no revenues, no expenditures and no debt.

Develop and Maintain an Official Website

To increase special district accountability, oversight and transparency, all special districts must maintain an official website that complies with accessibility and minimum content requirements. Each new special district must have an official website by the end of the first full fiscal year after its creation.

Website Accessibility Requirements

Special district websites must comply with the Americans with Disabilities Act of 1990 and, if the special district received federal funding, the Rehabilitation Act of 1973. One way to help meet these requirements is to make websites accessible to people with disabilities who use assistive technology devices to access the Internet. Each special district should consult with its legal counsel regarding compliance requirements and should ensure that its webmaster is well trained in making websites accessible. You may test your webpages for compliance using commercial or free online checkers and evaluators and correct noted deficiencies. Examples of accessible website features include, but are not limited to, the following:

- ▶ A "skip navigation" link is present at the top of each webpage so screen reader users can bypass the various navigational links and go directly to the main content.
- ▶ Portable Document Format ([PDF](#)) files are readable by screen readers and braille displays. Unless remediated, scanned documents are not compliant. As an alternative, the content is provided in Hypertext Markup Language ([HTML](#)).
- ▶ Links are descriptive so they make sense when read out of context.
- ▶ Links are unique.
- ▶ Acronyms have the proper markup to tell screen readers what to read.
- ▶ "Alt tags" are present for images so screen reader users can hear a text alternative of the image. "Long descriptions" are present for complex images, such as graphs and charts, so screen reader users are redirected to a separate text-based page that provides a detailed explanation.
- ▶ Videos have closed captioning or plain text scripts.

- ▶ Color is not used to convey a message.
- ▶ Online forms contain corresponding labels.

For additional information about website accessibility, please visit the following resources:

- ▶ [Accessibility of State and Local Government Websites to People with Disabilities](#)
- ▶ [Americans with Disabilities Act Best Practices Tool Kit for State and Local Governments](#)
- ▶ [Web Content Accessibility Guidelines Overview](#)

Website Minimum Content Requirements

Special district websites must meet the following minimum requirements as applicable:

I. Basic Requirements:

- A. Each independent special district must maintain a separate website.
- B. Each dependent special district must be prominently displayed on the home page of the local general-purpose government upon which it is dependent and linked to the special district's website. A dependent special district's website must:
 1. Be maintained as a part of the local general-purpose government's website upon which it is dependent, or
 2. Be maintained as a separate website
- C. All special districts must ensure that their official website address is on file with the Special District Accountability Program so the program can link to it from its website. To verify whether a special district's website address is on file with the program, see, [Alphabetical List of Websites for Active Special Districts](#).

II. Post the Following Information at a Minimum:

A. General Information:

1. The special district's full legal name (as cited in creation document and the [Official List of Special Districts Online](#)).
2. A public purpose statement.
3. The special district's boundaries / service area(s) (posting a map may be useful).
4. The services provided.
5. The full text of the special district's charter (creation document), as amended. Community Development Districts may reference [Chapter 190, Florida Statutes - Community Development Districts](#), as the uniform charter, but must include information relating to any grant of special powers.
6. The Regulatory Plan (annual) – applicable to certain special districts with adopted rules – see [Making Changes to Special Districts - Reviewing and Revising Rules - The Regulatory Plan](#).
7. The statute(s) under which the special district operates, if different from the statute(s) under which the special district was established. Include [Chapter 189, Florida Statutes - Uniform Special District Accountability Act](#), since all special districts must comply with this law.
8. Date established (effective date of creation document).
9. Establishing entity (legislature, county(ies), municipality(ies), or Governor and Cabinet).

B. General Contact Information:

1. Mailing address
2. Email address
3. Telephone number
4. Web address
5. Registered agent / registered office (name and address of the registered agent on file with the Special District Accountability Program and listed in the [Official List of Special Districts Online](#))

C. Contact Information for Each Governing Body Member:

1. Name
2. Official address
3. Official email address
4. If applicable, the term and appointing authority (county, municipality, Governor, etc.)

D. Revenue Information:

1. A listing of all taxes, fees, assessments or charges imposed and collected.
2. The rates or amounts for the current fiscal year.
3. The statutory authority for the levy of the tax, fee, assessment or charge.

E. General Financial Information:

1. The fiscal year period - most special districts are required to use October 1 through September 30; some housing authorities use January 1 through December 31, April 1 through March 30 and July 1 through June 30.
2. A link to the [Florida Department of Financial Services - Local Government Financial Reporting](#) webpage so the public can view the special district's Annual Financial Report.
3. The final, complete audit report for the most recent completed fiscal year and audit reports required by law or authorized by the governing body of the special district.

F. Budget Information:

1. The tentative budget, if applicable – post at least two days before the budget hearing held pursuant to [section 200.065, Florida Statutes, Method of fixing millage](#) or other law, to consider such budget and keep it on the website for at least 45 days;
2. Final adopted budget - post within 30 days after adoption and keep it on the website for at least two years (see [General Budget Requirements](#))
3. Budget amendment in which a resolution is required to adopt such an amendment (see [Budget Amendment Procedures](#)) - post within five days after adoption and keep it on the website for at least two years.

G. Meeting Information:

1. Regular Public Meeting Schedule (quarterly, semiannually, or annually) (see [Meeting Notices](#))
2. Meeting / workshop agendas - post at least seven days before the event and maintain on the website for at least one year.
3. Meeting materials, when available in an electronic format, excluding confidential and exempt information - post at least seven days before the event and maintain on the website for at least one year.

H. Ethics Information:

1. Code of Ethics, if adopted.
2. A link to generally applicable ethics provisions (one option is to link to the [Florida Commission on Ethics - Ethics Laws](#) webpage).

I. Retirement System Information - If applicable, Defined Benefit Retirement System or Plan Information (excluding the Florida Retirement System), as required by [section 112.664, Florida Statutes - Reporting standards for defined benefit retirement plans or systems](#) . For more information about the following retirement related website requirements, please see [Additional Information - Florida Department of Management Services, Division of Retirement Contact \(Local Retirement\)](#):

1. The annual financial statements (for more information, see [Additional Actuarial Disclosures](#)) using prescribed mortality table (RP-2000 Combined Healthy Participant Mortality Tables, by gender, with generational projection by Scale AA).
2. The annual financial statements similar to those required above but which use an assumed rate of return on investments and an assumed discount rate that are equal to 200 basis points less than the plan's assumed rate of return.
3. Information indicating the number of months or years for which the current market value of assets are adequate to sustain the payment of expected retirement benefits as determined in the plan's latest valuation and under the financial statements prepared pursuant to (1) and (2) above.
4. Information indicating the recommended contributions to the plan based on the plan's latest valuation and the contributions necessary to fund the plan based on financial statements prepared pursuant to (1) and (2) above, stated as an annual dollar value and a percentage of valuation payroll.
5. The funded ratio of the system or plan as determined in the most recent actuarial valuation as part of the disclosure.
6. The plan's most recent financial statement and actuarial valuation, including a link to the Florida Department of Management Services, Division of Retirement [Actuarial Summary Fact Sheet](#) for that plan.
7. For the previous five years, beginning with 2013, a side-by-side comparison of the plan's assumed rate of return compared to the actual rate of return, as well as the percentages of cash, equity, bond and alternative investments in the plan portfolio.
8. Any charts and graphs of the data provided above presented in a standardized, user-friendly and easily interpretable format as prescribed by the Department of Management Services.

J. Public Facilities Reports, if applicable (see [The Public Facilities Report](#)):

1. Public Facilities Initial Report
2. Public Facilities Annual Notice of Any Changes
3. Public Facilities Update Report

Contact Someone Who Can Answer Questions About Creating Special Districts

[Additional Information - Florida Department of Economic Opportunity, Special District Accountability Program Contact](#)



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All voice telephone numbers on this website may be reached by persons using TTY/TDD equipment via the Florida Relay Service at 711.

**Highway 79 Corridor Authority
December 10, 2018**

**General Business Agenda Item V. G
Request Board Direction Regarding Creation of an Authority Website**

Executive Summary:

This item requests Board direction regarding the creation of an official Authority website.

Background:

Section 189.069, Florida Statutes, requires (and the Authority's bylaws contemplate) the Authority to maintain a website on which certain information must be posted including, at a minimum:

1. The full legal name of the special district.
2. The public purpose of the special district.
3. The name, official address, official e-mail address, and, if applicable, term and appointing authority for each member of the governing body of the special district.
4. The fiscal year of the special district.
5. The full text of the special district's charter, the date of establishment, the establishing entity, and the statute or statutes under which the special district operates, if different from the statute or statutes under which the special district was established. Community development districts may reference chapter 190 as the uniform charter but must include information relating to any grant of special powers.
6. The mailing address, e-mail address, telephone number, and website uniform resource locator of the special district.
7. A description of the boundaries or service area of, and the services provided by, the special district.
8. A listing of all taxes, fees, assessments, or charges imposed and collected by the special district, including the rates or amounts for the fiscal year and the statutory authority for the levy of the tax, fee, assessment, or charge.
9. The primary contact information for the special district for purposes of communication from DEO.
10. A code of ethics adopted by the special district, if applicable, and a hyperlink to generally applicable ethics provisions.
11. The budget of the special district and any amendments thereto in accordance with s. 189.016.
12. The final, complete audit report for the most recent completed fiscal year and audit reports required by law or authorized by the governing body of the special district.
13. A listing of its regularly scheduled public meetings as required by s. 189.015(1).
14. The public facilities report, if applicable.

15. The link to the Department of Financial Services' website as set forth in s. 218.32(1)(g).
16. At least 7 days before each meeting or workshop, the agenda of the event, along with any meeting materials available in an electronic format, excluding confidential and exempt information. The information must remain on the website for at least 1 year after the event.

Options:

While no immediate action is required, the Board must consider options for complying with the statutory mandate that the Authority establish and maintain an official website.

In the event the Board elects to engage a management company, website creation and updating could be the responsibility of that entity.

**Highway 79 Corridor Authority
December 10, 2018**

**General Business Agenda Item V. H
2019 Meeting Schedule**

Executive Summary:

This item requests Board approval of a schedule regular Board meetings for 2019.

Background:

Pursuant to section 189.015, F.S., at least annually the Authority must file a schedule of its regular meetings with the three member governments. Additionally, as discussed in Agenda Item V. G., such regular meeting schedule must also be posted to the Authority's website (upon its creation).

While there are no legal requirements dictating the frequency of Board meetings, the Authority may want to consider meeting at least monthly while the Authority is still in its infancy.

Options:

Option #1. Approve the attached schedule establishing the dates and locations of regular Authority Board meetings for 2019 and transmit same to the three member governments.

Option #2. Do not approve the attached meeting schedule.

Option #3. Board direction.

Recommendation:

Option #1.

Attachment:

1. Proposed meeting schedule.

GENERAL BUSINESS ITEM V.H, ATTACHMENT 1

Highway 79 Corridor Authority
2019 Board Meeting Schedule

Meeting Date and Time	Meeting Location
Monday, January 14, 2019 10:00 a.m., CST	Washington County Annex, Chipley, Florida
Monday, February 11, 2019 10:00 a.m., CST	Washington County Annex, Chipley, Florida
Monday, March 11, 2019 10:00 a.m., CST	Washington County Annex, Chipley, Florida
Monday, April 8, 2019 10:00 a.m., CST	Washington County Annex, Chipley, Florida
Monday, May 13, 2019 10:00 a.m., CST	Washington County Annex, Chipley, Florida
Monday, June 10, 2019 10:00 a.m., CST	Washington County Annex, Chipley, Florida
Monday, July 8, 2019 10:00 a.m., CST	Washington County Annex, Chipley, Florida
Monday, August 12, 2019 10:00 a.m., CST	Washington County Annex, Chipley, Florida
Monday, September 9, 2019 10:00 a.m., CST	Washington County Annex, Chipley, Florida
Monday, October 14, 2019 10:00 a.m., CST	Washington County Annex, Chipley, Florida
Monday, November 11, 2019 10:00 a.m., CST	Washington County Annex, Chipley, Florida
Monday, December 9, 2019 10:00 a.m., CST	Washington County Annex, Chipley, Florida

**Highway 79 Corridor Authority
December 10, 2018**

**Agenda Item V. I
Procurement of Independent Auditor**

Executive Summary:

This item requests Board authorization to establish an audit committee to procure an independent auditor to perform an independent audit of the Authority for FY 2018, as required by law.

Background:

Section 218.391, Florida Statutes, imposes certain requirements pertaining to the selection of an independent auditor to perform audits required of governmental entities by law. Specifically, the Board is required to form an audit committee, which can simply be the Board, to perform the following tasks in conjunction with selection of an auditor:

(a) Establish factors to use for the evaluation of audit services to be provided by a certified public accounting firm duly licensed under chapter 473 and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy. Such factors shall include, but are not limited to, 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 particular requirements.

(b) Publicly announce requests for proposals. Public announcements must include, at a minimum, a brief description of the audit and indicate how interested firms can apply for consideration.

(c) Provide interested firms with a request for proposal. The request for proposal shall include information on how proposals are to be evaluated and such other information the committee determines is necessary for the firm to prepare a proposal.

(d) Evaluate proposals provided by qualified firms. If compensation is one of the factors established pursuant to paragraph (a), it shall not be the sole or predominant factor used to evaluate proposals.

(e) Rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to paragraph (a). If fewer than three firms respond to the request for proposal, the committee shall recommend such firms as it deems to be the most highly qualified.

Following the recommendation of qualified firms by the audit committee, the Board must select the highest highest-ranked qualified firm or must document in its

public records the reason for not selecting the highest-ranked qualified firm. It is important to note that if compensation is one of the factors established in the evaluation of firms, it shall not be the sole or predominant factor used to evaluate proposals.

General Counsel to the Authority has prepared the attached list of factors to be used in selection (Attachment 1).

Options:

Option #1. Establish the Board as the audit committee pursuant to section 218.391, Florida Statutes, approve the Factors for Selection of Auditor provided as Attachment 1, and direct the General Counsel in conjunction with Washington County staff to prepare a request for proposals for an independent auditor in accordance with section 218.391, F.S.

Option #2. Do not establish the Board as the audit committee pursuant to section 218.391, Florida Statutes, do not approve the factors for selection of an auditor provided as Attachment 1, and do not direct the General Counsel in conjunction with Washington County staff to prepare a request for proposals in accordance with section 218.391, F.S.

Option # 3. Board Direction.

Recommendation:

Option #1.

Attachments:

1. Factors for Selection of Auditor

GENERAL BUSINESS ITEM V.I, ATTACHMENT 1

**Highway 79 Corridor Authority
December 10, 2018**

General Business Agenda Item V. I, Attachment 1

Factors for Selection of Auditor

1. Experience/Profile of Firm

- a. Describe the firm on an overall basis, both locally and nationally.
- b. Summarize the firm's qualifications regarding the audit of the Highway 79 Corridor Authority, an independent special district under Florida law.
- c. Describe the overall results of your firm's most recent peer review.

2. Ability of Personnel/Ability to Furnish Required Services

- a. Describe the firm's audit approach, including review of internal controls.
- b. Describe how your firm will obtain a basic understanding of the Authority's operations and activities for planning the audit.
- c. Describe the key personnel to be utilized on the engagement along with résumés of key personnel. Indicate their degrees of expertise and prior experiences as appropriate for the engagement.
- d. Describe your firm's staff training and development policies and programs.
- e. Submit client references for each key member of the proposed client service team that will work on the audit.
- f. Submit special district and other governmental client references.

3. Responsiveness to Authority and Workload

- a. Describe procedures utilized to monitor the progress of the work for periodic evaluation and communication to management of the Authority so that problems can be resolved.
- b. Describe current workload and ability to perform the requested audit services on behalf of the Authority.
- c. Identify key personnel who will be continuously available for consultation or discussion.

d. Describe any relationships with your existing clients that might jeopardize your objectivity or independence or otherwise present a conflict of interest.

4. Fees

- a. Submit a proposed fee for the audit services requested herein.

**Highway 79 Corridor Authority
December 10, 2018**

**Agenda Item V. J
Update on Authority Filings**

Executive Summary:

This item provides the Board an update on filings submitted in the time since the Board's September meeting.

Background:

At the September 2018 meeting, the Board directed the preparation and submittal of the necessary applications for the Authority to obtain an Employment Identification Number (EIN) and State of Florida Consumer's Certificate of Exemption providing that it is exempt from the payment of sales tax. The applications for both were submitted and the Authority is now in receipt of an EIN from the IRS and a Consumer's Certificate of Exemption from the Florida Department of Revenue (Attachment 1).

Options:

No action is required.

Attachments:

1. Employment Identification Number
2. Consumer's Certificate of Exemption.

GENERAL BUSINESS ITEM V.J, ATTACHMENT 1

IRS DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

001714.100207.275642.29264 2 MB 0.424 1074



HIGHWAY 79 CORRIDOR AUTHORITY
% JEFF MASSEY
1331 SOUTH BLVD
CHIPLEY FL 32428



001714

Date of this notice: 10-30-2018

Employer Identification Number:
83-2320046

Form: SS-4

Number of this notice: CP 575 A

For assistance you may call us at:
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 83-2320046. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear-off stub and return it to us.

Based on the information received from you or your representative, you must file the following form(s) by the date(s) shown.

Form 941

01/31/2019

If you have questions about the form(s) or the due dates(s) shown, you can call us at the phone number or write to us at the address shown at the top of this notice. If you need help in determining your annual accounting period (tax year), see Publication 538, Accounting Periods and Methods.

We assigned you a tax classification based on information obtained from you or your representative. It is not a legal determination of your tax classification and is not binding on the IRS. If you want a legal determination of your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2004-1, 2004-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue). Note: Certain tax classification elections can be requested by filing Form 8832, Entity Classification Election. See Form 8832 and its instructions for additional information.

If you are required to deposit for employment taxes (Forms 941, 943, 940, 944, 945, CT-1, or 1042), excise taxes (Form 720), or income taxes (Form 1120), you will receive a Welcome Package shortly which includes instructions for making your deposits electronically through the Electronic Federal Tax Payment System (EFTPS). A Personal Identification Number (PIN) for EFTPS will also be sent to you under separate cover. Please activate the PIN once you receive it, even if you have requested the services of a tax professional or representative. For more information about EFTPS, refer to Publication 966, Electronic Choices to Pay All Your Federal Taxes. If you need to make a deposit immediately, you will need to make arrangements with your Financial Institution to complete a wire transfer.

The IRS is committed to helping all taxpayers comply with their tax filing obligations. If you need help completing your returns or meeting your tax obligations, Authorized e-file Providers, such as Reporting Agents (payroll service providers) are available to assist you. Visit the IRS Web site at www.irs.gov for a list of companies that offer IRS e-file for business products and services. The list provides addresses, telephone numbers, and links to their Web sites.

IMPORTANT REMINDERS:

- * Keep a copy of this notice in your permanent records. This notice is issued only one time and IRS will not be able to generate a duplicate copy for you. You may give a copy of this document to anyone asking for proof of your EIN.
- * Use this EIN and your name exactly as they appear at the top of this notice on all your federal tax forms.
- * Refer to this EIN on your tax-related correspondence and documents.
- * Provide future officers of your organization with a copy of this notice.

Your name control associated with this EIN is HIGH. You will need to provide this information, along with your EIN, if you file your returns electronically.

If you have questions about your EIN, you can contact us at the phone number or address listed at the top of this notice. If you write, please tear off the stub at the bottom of this notice and include it with your letter. Thank you for your cooperation.

(IRS USE ONLY)

575A

10-30-2018 HIGH B 0509907417 SS-4



001714

Keep this part for your records.

CP 575 A (Rev. 1-2013)

Return this part with any correspondence
so we may identify your account. Please
correct any errors in your name or address.

CP 575 A

0509907417

Your Telephone Number Best Time to Call
() -

DATE OF THIS NOTICE: 10-30-2018
EMPLOYER IDENTIFICATION NUMBER: 83-2320046
FORM: SS-4 NOBOD

INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

HIGHWAY 79 CORRIDOR AUTHORITY
% JEFF MASSEY
1331 SOUTH BLVD
CHIPLEY FL 32428



GENERAL BUSINESS ITEM V.J, ATTACHMENT 2



Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 01/18

85-8017644197C-8	11/06/2018	11/30/2023	STATE GOVERNMENT
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

HIGHWAY 79 CORRIDOR AUTHORITY
1331 SOUTH BLVD
CHIPLEY FL 32428-2220

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

DR-14
R. 01/18

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.
6. If you have questions about your exemption certificate, please call Taxpayer Services at 850-488-6800. The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.

HIGHWAY 79 CORRIDOR AUTHORITY
1331 SOUTH BLVD
CHIPLEY FL 32428-2220