

RESOLUTION NO. 2026-__

**A RESOLUTION OF BOARD OF COUNTY COMMISSIONERS OF
POLK COUNTY, FLORIDA, AMENDING AND RESTATING
POLICY REGARDING “ALLOWANCE WORK” FOR
CONSTRUCTION CONTRACTS; PROVIDING FOR
SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, on June 6, 1995, the Board of County Commissioners (the "Board") adopted an "Allowance Work" policy that permitted the County to authorize its general contractors employed under construction contracts to perform certain work that may not have been specifically addressed in the original project specifications, but which the County deemed necessary for the completion of a project; and

WHEREAS, on September 5, 2001, the Board amended the Allowance Work policy in its entirety in Resolution No. 01-94; and

WHEREAS, On July 9th, 2013, the Board again amended the Allowance Work policy in its entirety in Resolution No. 13-66; and

WHEREAS, because of the size, complexity and nature of the various capital construction projects undertaken by the County, it remains in the County's best interest to continue including an "Allowance Work" provision in many of its construction contracts, and to continue the policy's delegation of authority to the County Division Director, the County Manager or the Deputy County Manager (the “Allowance Administrator”) to administer all duties associated with the Allowance Work provisions stated in those construction contracts; and

WHEREAS, the Board has determined that a further amendment and a restatement of the Allowance Work policy is necessary to clarify the policy and to provide sufficient construction contract amounts and time necessary to complete any Allowance Work that may be required under a construction contract.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF POLK COUNTY, FLORIDA:

SECTION 1: ALLOWANCE WORK POLICY. The Board Policy Regarding "Allowance Work" for Construction Contracts originally adopted on June 6, 1995, and amended on September 5, 2001 by Resolution No. 01-94 and amended on July 9, 2013 by Resolution No. 13-66, is hereby amended and restated in its entirety, as follows, and shall apply to all County construction contracts entered into after this date that contain an "Allowance Work" provision:

- A. The County Division Director, the County Manager, and the Deputy County Manager (the “Allowance Administrator”) are delegated the authority to administer all duties associated

with the "Allowance Work" provisions stated in construction contracts entered into by the County.

- B. Upon a determination by the Allowance Administrator, that: (A)(i) certain unforeseen conditions require the performance of additional construction work, or (A)(ii) certain additional construction work for which detailed specifications were not prepared, or the scope of such work was not fully established at the time the Board entered into the construction contract, must be performed to complete the project; and (B) for the purposes of expediency and efficiency it would be in the County's best interest to have the additional construction work completed by the project's contractor, then the Allowance Administrator will take appropriate action pursuant to the "Allowance Work" provision established under project construction contract.

- C. Allowance Work shall be divided between Horizontal Construction and Vertical Construction. "Horizontal Construction" means the building of infrastructure that is primarily on the ground or underground level. Horizontal Construction includes roads, highways, parking lots, bridges, runways, pipelines, dams, and other forms of infrastructure that run along the ground or underground rather than being built up. "Vertical Construction" means the building of infrastructure that rises above ground level. Vertical Construction includes buildings, towers, garages, sheds, multi-level structures, or other infrastructure built up rather than constructed along the ground or underground level.

- D. Allowance Work for Horizontal Construction will be in an amount up to fifteen percent (15%) of the construction contract bid amount with no dollar cap will be included in the construction contract price. Allowance Work for Vertical Construction will be in an amount up to ten percent (10%) of the contract bid amount OR Five Hundred Thousand Dollars (\$500,000.00), whichever is less, will be included in the construction contract price. All Allowance Work shall be performed in full compliance with all requirements of the construction contract. The sum of all approved Allowance Work performed pursuant to this policy shall not exceed the amount stated in this Paragraph 4. Any balance of the Allowance Work amount stated in the construction contract remaining at the completion of all construction contract work shall be deducted from the contract price by an approved Change Order. No individual Allowance Work authorization shall be effective without the prior approval of the Allowance Administrator.

- E. The number of calendar days specified in the construction contract for performance of the contract work shall include a total time allowance up to fifteen percent (15%) of the time specified at the time of contract award for final completion of the project for the performance of Allowance Work.

F. All charges and time for Allowance Work must be pre-approved in writing by the Allowance Administrator. The written pre-approval shall be in the form of an Allowance Authorization Release (AAR), which shall describe in detail the Allowance Work to be performed, the price for the Allowance Work, and the time, if any, allocated for performance of the Allowance Work. To be effective an AAR must include the authorizing signature of the Allowance Administrator. The contractor shall not be authorized to perform any Allowance Work without receipt of a completed AAR signed by the Allowance Administrator.

SECTION 2. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall remain in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 16th of June, 2026.

ATTEST:
STACY M. BUTTERFIELD, CPA,
CLERK

BOARD OF COUNTY COMMISSIONERS
POLK COUNTY, FLORIDA

By _____
Deputy Clerk

By _____
Martha Santiago, Ed. D., Chair