

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: September 17, 2024

Consent
 Ordinance

Regular
 Public Hearing

Department: Parks and Recreation

Submitted By: Parks and Recreation Department

Submitted For: Parks and Recreation Department

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to approve:

- A) An amendment of \$12,822,968 to the Infrastructure Surtax (IST) Project Plan approved by the Board of County Commissioners (BCC) on April 4, 2017, and later revised on January 4, 2022, and June 11, 2024, to increase the budget for the Parks Improvement Projects;
- B) A Budget Transfer of \$1,358,041 within the IST Fund from IST Departmental Reserves to Okeeheelee Park Street and Parking Lot Light Replacement Project and Athletic Field Renovations at Dyer Park and Westgate Park; and
- C) A Budget Transfer of \$12,822,968 within the IST Fund from IST County Reserves to Athletic Field Renovations at Buttonwood Park, Caloosa Park, Samuel Friedland District Park, Glades Pioneer Park, Loggers' Run Park and West Boynton Park.

Summary: The proposed budget transfer and amendment to the Infrastructure Surtax (IST) Project Plan, initially approved by the Board of County Commissioners (BCC) on April 4, 2017, and subsequently revised on January 4, 2022, and June 11, 2024, is intended to reallocate funds within the IST Fund to support various park improvement projects throughout the county. These projects include renovations and expansions of athletic fields, restroom facilities, and lighting systems across multiple parks. The reallocation of funds is necessary due to shortfalls in project funds after completing the bidding process. Funds are available in the Parks Department IST Reserves totaling \$1,358,041 and County IST Reserves totaling \$12,822,968. The Infrastructure Sales Tax Independent Citizen Oversight Committee reviewed this request at their August 15, 2024 meeting, and approved it unanimously. **These projects are funded through the infrastructure sales tax.** Countywide (AH)

Background and Justification: On November 8, 2016, the voters of Palm Beach County approved a one-penny infrastructure surtax for collections beginning January 1, 2017, and continuing for the sooner of 10 years or \$2.7 billion in proceeds before September 1 of any year. Also included was the creation of an IST Independent Citizen Oversight Committee to audit spending for compliance with approved projects.

Attachments:

- 1. Plan Amendment
- 2. Budget Transfer (IST Departmental Reserves)
- 3. Budget Transfer (IST County Reserves)

Recommended by: 
Department Director

9/3/2024
Date

Approved by: 
Assistant County Administrator

9/10/24
Date

24-0950

BOARD OF COUNTY COMMISSIONERS
 PALM BEACH COUNTY, FLORIDA
 EXPENDITURE BUDGET TRANSFER

BGEX 581 080624*1744

FUND 3950 - Infrastructure SurTax Fund

ACCOUNT NUMBER	ACCOUNT NAME	UNIT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED as of 08/6/24	REMAINING BALANCE
EXPENDITURES									
3950-581-9900-9908	Reserve-New Projects	Reserve-New Projects	943,087	1,771,035		1,358,041	412,994	0	412,994
3950-581-T161-4611	Rep/Renovation-Parks & Renovation	Okeehetee Park Street and Parking Lot Light Replacement	0	60,312	211,000		271,312	6,674	264,638
3950-581-T099-6504	IOTB Non-Infrastructure	Dyer Park Athletic Field Renovation	0	0	992,581		992,581	0	992,581
3950-581-T110-6504	IOTB Non-Infrastructure	Westgate Park Restroom and Athletic Field Renovation	0	0	154,460		154,460	0	154,460
	Total Expenditures				1,358,041		1,358,041		

SIGNATURES

DATES

[Signature]
 Parks and Recreation Department

8/29/2024

[Signature]
 Administration/Budget Department Approval

9/4/2024

OFMB Department - Posted

BY BOARD OF COUNTY COMMISSIONERS

At Meeting of: September 17, 2024

Deputy Clerk to the
 Board of County Commissioners

24-0957

BOARD OF COUNTY COMMISSIONERS
 PALM BEACH COUNTY, FLORIDA
 EXPENDITURE BUDGET TRANSFER

BGEX 581 082324*1815

FUND 3950 - Infrastructure SurTax Fund

ACCOUNT NUMBER	ACCOUNT NAME	UNIT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED as of 08/23/24	REMAINING BALANCE
EXPENDITURES									
3950-821-9900-9908	Reserve-New Projects	Reserve-New Projects	137,584,220	31,105,975		12,822,968	18,283,007	0	18,283,007
3950-581-T003-6504	IOTB Non-Infrastructure	Buttonwood Park Athletic Field Renovation	271	271	1,843,078		1,843,349	0	1,843,349
3950-581-T100-6504	IOTB Non-Infrastructure	Caloosa Park Athletic Field Renovation	0	0	2,621,357		2,621,357	0	2,621,357
3950-581-T103-6504	IOTB Non-Infrastructure	Samuel Friedland District Park Expansion	0	0	2,830,109		2,830,109	0	2,830,109
3950-581-T175-6504	IOTB Non-Infrastructure	Glades Pioneer Park Athletic Field Renovation	958,550	958,550	2,676,038		3,634,588	0	3,634,588
3950-581-T102-6504	IOTB Non-Infrastructure	Loggers Run Park Athletic Field Renovation	0	0	916,889		916,889	0	916,889
3950-581-T002-6504	IOTB Non-Infrastructure	West Boynton Park Athletic Field Renovation	0	0	1,935,497		1,935,497	0	1,935,497
	Total Expenditures				12,822,968		12,822,968		

SIGNATURES

DATES


 Parks and Recreation Department

8/29/2024


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9/4/2024

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