PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date:	September 17, 2024	[X] 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
- Budget Transfer (IST Departmental Reserves)
- 3. Budget Transfer (IST County Reserves)

Recommended by:	Doming Ceieller	9/3/2024
-	Department Director	Date
Approved by:	To the	9/10/24
	Assistant County Administrator	Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fis	cal Impact:				
Fiscal Years	2024	2025	2026	2027	2028
Capital Expenditures Operating Costs External Revenues Program Income (County) In-Kind Match (County	12,822,968 				
NET FISCAL IMPACT	12,822,968	-0-		0	0-
# ADDITIONAL FTE POSITIONS (Cumulative)			***************************************		
Is Item Included in Current B Does this item include use of Does this item include use of	f Federal Fun		Yes X Yes	No No No	X X
	nd <u>3950 </u>		nt <u>581</u> Ur ram	it <u>Various</u>	
B. Recommended Sources of	Funds/Sumn	nary of Fi	scal Impact:		
All funds related to this ite	em are derived	d from pro	ceeds of the on	e-penny sale	s surtax.
C. Departmental Fiscal Revie	w: <u> </u>		JENTS		
A. OFMB Fiscal and/or Contr				onto	
OFMB OB 414 DA)\4		hundan m	M 9	graffol
B. Legal Sufficiency:			₹		
Assistant County Attorney	9/9/24				
C. Other Department Review	:				
Department Director					

This summary is not to be used as a basis for payment

PLAN AMENDMENT

BCC APPROVED PLAN													
Category	Park	Unit Name	Commission District	Unit Number	Total Project Amount	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Parking Lot Light Replacement	Okeeheelee Park	Okeeheelee Park Street and Parking Lot Light Replacement	2	T161	\$444,312				·		\$396,000		\$48,312
Athletic Field Renovation	Buttonwood Park	Buttonwood Park Athletic Field Renovation	3	T003	\$3,225,750	\$11,658				\$900,000	\$1,963,342		\$350,750
Athletic Field Renovation	Caloosa Park	Caloosa Park Athletic Field Renovation	4	T100	\$5,191,469				\$4,000,000		,		\$1,191,469
Existing Park Redevelopment or Expansion	Samuel Friedland	Samuel Friedland District Park Expansion	6	T103	\$3,366,000				\$3,000,000	***************************************			\$366,000
Athletic Field Renovation	Dyer Park	Dyer Park Athletic Field Renovation	7	T099	\$6,732,000				\$6,000,000				\$732,000
Athletic Field Renovation	Glades Pioneer Park	Glades Pioneer Park Athletic Field Renovation	6	T175	\$1,367,718					\$210,000		\$1,009,000	\$148,718
Athletic Field Renovation	Loggers' Run Park	Loggers' Run Park Athletic Field Renovation	5	T102	\$2,805,000				\$3,200,000		\$700,000		\$305,000
Athletic Field Renovation	West Boynton Park	West Boynton Park Athletic Field Renovation	2	T002	\$2,451,570	\$988,342					\$1,196,658		\$266,570
Existing Park Redevelopment	Westgate Park	Westgate Park Restroom and Athletic Field Renovation	7	T110	\$2,244,000				\$250,000		\$1,750,000		\$244,000
				Total Projects	\$27,827,819								
PLAN AMENDMENT													***************************************
Category	Park	Unit Name	Commission District	Unit Number	Total Project Amount	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Parking Lot Light Replacement	Okeeheelee Park	Okeeheelee Park Street and Parking Lot Light Replacement	2	T161	\$655,312						\$396,000		\$259,312
Athletic Field Renovation	Buttonwood Park	Buttonwood Park Athletic Field Renovation	3	T003	\$5,068,828	\$11,658				\$900,000	\$1,963,342		\$2,193,828
Athletic Fíeld Renovation	Caloosa Park	Caloosa Park Athletic Field Renovation	4	T100	\$7,812,826				\$4,000,000	,			\$3,812,826
Existing Park Redevelopment or Expansion	Samuel Friedland	Samuel Friedland District Park Expansion	6	T103	\$6,196,109				\$3,000,000				\$3,196,109
Athletic Field Renovation	Dyer Park	Dyer Park Athletic Field Renovation	7	т099	\$7,724,581				\$6,000,000				\$1,724,581
Athletic Field Renovation	Glades Pioneer Park	Glades Pioneer Park Athletic Field Renovation	6	T175	\$4,043,756					\$210,000		\$1,009,000	\$2,824,756
Athletic Field Renovation	Loggers' Run Park	Loggers' Run Park Athletic Field Renovation	5	T102	\$3,721,889				\$3,200,000		\$700,000		\$1,221,889
Athletic Field Renovation	West Boynton Park	West Boynton Park Athletic Field Renovation	2	T002	\$4,387,067	\$988,342					\$1,196,658		\$2,202,067
Existing Park Redevelopment	Westgate Park	Westgate Park Restroom and Athletic Field Renovation	7	T110	\$2,398,460				\$250,000		\$1,750,000		\$398,460
A				Total Projects	\$42,008,828								
		Department Reserve Analysis				***************************************							
		Beginning Balance Department Reserves			\$1,771,035								
		Ending Balance Department Reserves		9900	\$412,994								



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

BGEX 581 080624*1744

FUND 3950 - Infrastructure SurTax Fund

ACCOUNT NUMB	BER 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	Okeeheelee 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		-	
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SIGNATURES	DATES					
Skung & Cull	8/29/2024					
Parks and Recreation Department						
tise Mula	9/4/2024					
Administration/Budget Department Approval						
OFMB Department - Posted						

BY BOARD OF COUNTY COMMISSIONERS

At Meeting of: September 17, 2024

Deputy Clerk to the Board of County Commissioners

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										٦
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	ĺ
3950-581-T103-6504	IOTB Non-Infrastructure	Samuel Friedland District Park Expansion	0	0	2,830,109		2,830,109	0	2,830,109	ŀ
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	1
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
Sento Cillo	8/29/2024
Parks and Recreation Department	,, , , , ,
The Mah	9/4/2024
Administration/Budget Department Approval	
OFMB Department - Posted	

