

**PALM BEACH COUNTY
INFRASTRUCTURE SALES TAX TYPE 2 TRANSFER**

| | | | |
|--------------------------|--|-------------------|-----------------------------|
| PROJECT: | Westgate Park Restroom and Athletic Field Renovation | CATEGORY: | Existing Park Redevelopment |
| PROJECT NO.: | T110 | DISTRICT NO: | 7 |
| CONSTRUCTION DEPARTMENT: | Facilities Development & Operations | DEPT. TRANSFER #: | 24-14 |
| OPERATING DEPARTMENT: | Parks & Recreation | | |

A Type 2 Transfer authorizes; 1) changes in an Approved Project Budget either by transfer to or from Department Reserves or another funding source or 2) re-prioritization of an Approved Project.

Summary of Transfer Details:

The project cost for the Westgate Park Restroom and Athletic Field Renovation has exceeded the approved project budget. This request is to transfer \$154,460 from the Parks Department IST Reserves to cover the shortage.

This Type 2 transfer will: (check all that apply)

- Authorize transfer to/from Departmental Reserves to an Approved Project Budget.
- Authorize from a non-IST funding source to supplement the Approved Project Budget.
- Document reprioritization of IST funded projects.
- Transfer funds from an Approved Project Budget to Departmental Reserve due to a project being completed prior to the IST Project Plan date with 100% non-IST funds.

FINANCIAL

| | |
|---|-------------|
| Approved Project Budget: | \$2,244,000 |
| Amount to be increased/decreased to Project/Budget: | \$154,460 |
| Funding Source for Non-IST Funds: | N/A |
| BCC or OFMB Approval Date for Non-IST Funds: | N/A |
| Project Budget after this Transfer: | \$2,398,460 |
| Department Reserve before this Transfer: | \$567,454 |
| Department Reserve after this Transfer: | \$412,994 |

SCHEDULE (For Transfers Involving Re-Prioritization)

| | |
|-----------------------------------|-----|
| Name of Approved Project: | N/A |
| Approved Project Funding Year: | N/A |
| Funding Year After this Transfer: | N/A |
| Name of Approved Project: | N/A |
| Approved Project Funding Year: | N/A |
| Funding Year After this Transfer: | N/A |

PALM BEACH COUNTY
Requested by Operating Dept.:

By: Paul D. Cornell
Title: Director, Park & Recreation Department
Date: 7/29/24

Recommended by Jacobs Project Management:

By: Nector Martinez
Title: Project Manager
Date: 8/1/24

Recommended by OFMB:

By: AFADUE
Title: Asst Budget Director
Date: 8/7/24

PALM BEACH COUNTY
Requested by Construction Dept.:

By: Tommy P. Gallego
Title: FOO Director
Date: 7/29/24

Recommended by Administration:

By: [Signature]
Title: Assistant County Administrator
Date: 8/2/24

Recommended by CPE Oversight Committee:

By: [Signature]
Title: CHAIR
Date: 8/15/24

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 | Okeeheltee 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

Jennifer G. Childs
Parks and Recreation Department

8/29/2024

Lisa Mark
Administration/Budget Department Approval

9/4/2024

Deane Capen
OFMB Department - Posted

9/17/24

BY BOARD OF COUNTY COMMISSIONERS

At Meeting of: September 17, 2024

Jocelyn Powell
Deputy Clerk to the
Board of County Commissioners

9.17.24

Department: 581 | Unit: - | Transaction ID: 0906240000000001744 | Version: 1

24-0956
3M16

1 of 1: Transaction validated successfully

Header Appropriation Budget (4) Expense Budget (4)

Rollup Lin



1 - 4 of 4 Records

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| *Action | Event Type | Budget FY | Fund | Department | Appr Unit | Unit | Object | Dollar Amount | *Increase/Decrease |
|---------|------------|-----------|------|------------|-----------|------|--------|----------------|--------------------|
| Modify | BG06 | 2024 | 3950 | 581 | 5819900NL | 9900 | 9908 | \$1,358,041.00 | Decrease |

Fiscal Year: 2024
 Period: 12
 Description: Transfer from Reserves to IST Park projects <09/17/24 BC
 Start Date: MM/DD/YYYY
 End Date: MM/DD/YYYY

Name:
 Contact:

Budget Reference: 24-0956 63
 Contact Name:

| | | | | | | | | | |
|--------|------|------|------|-----|-----------|------|------|--------------|----------|
| Modify | BG06 | 2024 | 3950 | 581 | 581T161CA | T161 | 4611 | \$211,000.00 | Increase |
| Modify | BG06 | 2024 | 3950 | 581 | 581T099CA | T099 | 6504 | \$992,581.00 | Increase |
| Modify | BG06 | 2024 | 3950 | 581 | 581T110CA | T110 | 6504 | \$154,460.00 | Increase |

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

MCB/GW 6-0
MGM abs

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

APPROVED
BY BOARD OF COUNTY COMMISSIONERS
AT MEETING OF SEP 17 2024
[Signature] D.C.
MINUTES & RECORDS SECTION

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: *Jennifer E. Cicello*
Department Director

9/3/2024
Date

Approved by: *[Signature]*
Assistant County Administrator

9/10/24
Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

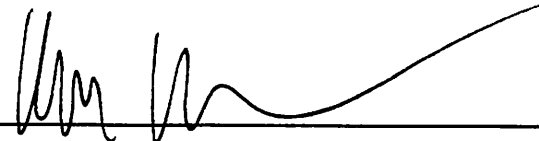
| Fiscal Years | 2024 | 2025 | 2026 | 2027 | 2028 |
|--|--------------------------|-------------------|-------------------|-------------------|-------------------|
| Capital Expenditures | <u>12,822,968</u> | _____ | _____ | _____ | _____ |
| Operating Costs | _____ | _____ | _____ | _____ | _____ |
| External Revenues | _____ | _____ | _____ | _____ | _____ |
| Program Income (County) | _____ | _____ | _____ | _____ | _____ |
| In-Kind Match (County) | _____ | _____ | _____ | _____ | _____ |
| NET FISCAL IMPACT | <u><u>12,822,968</u></u> | <u><u>-0-</u></u> | <u><u>-0-</u></u> | <u><u>-0-</u></u> | <u><u>-0-</u></u> |
| # ADDITIONAL FTE POSITIONS (Cumulative) | _____ | _____ | _____ | _____ | _____ |

Is Item Included in Current Budget: Yes X No _____
 Does this item include use of Federal Funds? Yes _____ No X
 Does this item include use of State Funds? Yes _____ No X

Budget Account No.: Fund 3950 Department 581 Unit Various
 Object Various Program _____

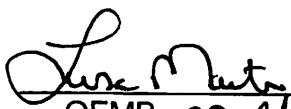
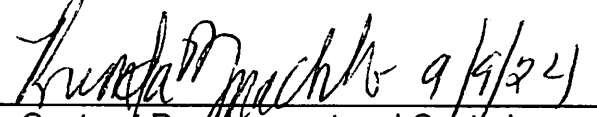
B. Recommended Sources of Funds/Summary of Fiscal Impact:

All funds related to this item are derived from proceeds of the one-penny sales surtax.

C. Departmental Fiscal Review: 

III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Development and Control Comments:

| | |
|---|---|
| <p><u></u> 9/4/24 OFMB CB 4/4 DA 9/4</p> | <p><u></u> 9/9/24 Contract Development and Control 9/5/24</p> |
|---|---|

B. Legal Sufficiency:

 9/9/24
 Assistant County Attorney

C. Other Department Review:

 Department Director

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