

**PALM BEACH COUNTY**  
**INFRASTRUCTURE SALES TAX TYPE 3 TRANSFER**

PROJECT:	<u>Lake Lytal Pool Facility Replacement</u>	CATEGORY:	<u>Aquatic Facility Repair and Replacement</u>
PROJECT NO.:	<u>T001</u>	DISTRICT NO:	<u>3</u>
CONSTRUCTION DEPARTMENT:	<u>Facilities Development &amp; Operations</u>	DEPT. TRANSFER #:	<u>25-08</u>
OPERATING DEPARTMENT:	<u>Parks &amp; Recreation</u>		

A Type 3 Transfer authorizes a transfer to and from the IST Program Reserves.

**Summary of Transfer Details:**

The project cost for the Lake Lytal Pool Facility Replacement has exceeded the approved project budget. This request is to transfer \$18,941,000 from the IST Program Reserves to cover the shortage.

This Type 3 transfer will: (check all that apply)

- ☒ Authorize transfer from IST Program Reserves to an Approved Project Budget.  
 Authorize transfer from IST Program Reserves to a new Project Budget.  
 Authorize transfer to Program Reserve from Departmental Reserve.  
 Authorize transfer to Program Reserve from Approved Project Budget.

**FINANCIAL**

Approved Project Budget:	<u>\$30,545,868</u>
Amount to be increased to Project/Budget:	<u>\$18,941,000</u>
Project Budget after this Transfer:	<u>\$49,486,868</u>
County Reserve before this Transfer:	<u>\$82,483,712</u>
County Reserve after this Transfer:	<u>\$63,542,712</u>

Description of Timing Impacts to an Approved Project as a Result of this Transfer: N/A

PALM BEACH COUNTY  
Requested by Operating Dept.:

By: Paul D. Gonnelle  
 Title: Director, Park & Recreation Department  
 Date: 5/12/25

Recommended by Jacobs Project Management:

By: [Signature]  
 Title: Project Manager  
 Date: 5/12/2025

Recommended by OFMB:

By: ASDUAL  
 Title: Asst Budget Director  
 Date: 5/14/25

PALM BEACH COUNTY  
Requested by Construction Dept.:

By: Ken [Signature]  
 Title: PD Director  
 Date: 5/12/25

**Michael W. Jones**

By: [Signature]  
 Title: Legal Sufficiency-CAO  
 Date: 5/12/25

Digitally signed by Michael W. Jones  
 DN: c=org, DC=pbccgov, OU=Enterprise, OU=CATT,  
 OU=Users, CN=Michael W. Jones, E=M.Jones@pbccgov  
 Reason: I am the author of this document  
 Date: 2025.05.13 09:58:41-04'00'  
 Foxit PDF Editor Version: 12.1.0

Recommended by IST Oversight Committee:

By: [Signature]  
 Title: Chair  
 Date: 5/15/25

Recommended by Administration:

By: [Signature]  
 Title: Assistant County Administrator  
 Date: 5-13-25

25-0765

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

BGEX 581 051525\*1316

FUND 3950 - Infrastructure SurTax Fund

ACCOUNT NUMBER	ACCOUNT NAME	UNIT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED as of 05/15/25	REMAINING BALANCE
EXPENDITURES									
3950-821-9900-9908	Reserve-New Projects	Reserves	116,183,870	82,483,712		18,941,000	63,542,712	0	63,542,712
3950-581-T001-6504	IOTB Non-Infrastructure	Lake Lytal Pool Facility Replacement	25,496,770	22,274,587	18,941,000		41,215,587	4,297,667	36,917,920
	Total Expenditures				18,941,000	18,941,000			

SIGNATURES

  
Parks and Recreation Department

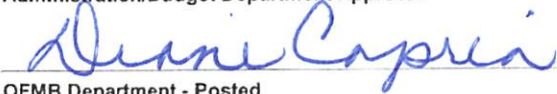
DATES

6/5/25



6/5/25

Administration/Budget Department Approval





7/8/25

OFMB Department - Posted

BY BOARD OF COUNTY COMMISSIONERS

At Meeting of: July 8, 2025

  
  
Deputy Clerk to the  
Board of County Commissioners

Department: 581 | Unit: - | Transaction ID: 0515250000000001316 | Version: 1

1 of 1: Transaction validated successfully

Header ● Appropriation Budget (2) ● Expense Budget (2) ●

Grid Actions

1 - 2 of 2 Records

View per Page: 20 50 100

<input type="checkbox"/>	Action	Event Type	Budget FY	Fund	Department	Appr Unit	Unit	Object	Dollar Amount	Increase/Decrease
<input type="checkbox"/>	Modify	BG06	2025	3950	821	8219900NG	9900	9908	\$18,941,000.00	Decrease
Fiscal Year		Period	Name		Budget Reference		Description			
2025		10	-		25-0765		Transfer from Reserves to IST Park projects <07/08/25 BCC meeting>			
Contact		Contact Name		Start Date		End Date				
-		-		-		-				
<input type="checkbox"/>	Modify	BG06	2025	3950	581	581T001CA	T001	6504	\$18,941,000.00	Increase

PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS

SB/mw 7-0

APPROVED

AGENDA ITEM SUMMARY

BY BOARD OF COUNTY COMMISSIONERS  
AT MEETING OF JUL 08 2025

MINUTES & RECORDS SECTION

D.C.

Meeting Date: July 8, 2025

☒ 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 \$18,941,000 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 \$1,400,000 within the IST Fund from IST Departmental Reserves to Playground Replacement Countywide FY19, Racquetball Court Replacements at Haverhill Park and Lake Lytal Park and Duncan Padgett Park Picnic Area Improvements; and
- C) a Budget Transfer of \$18,941,000 within the IST Fund from IST County Reserves to Lake Lytal Pool Facility Replacement.

**Summary:** The proposed Budget Transfer and Amendment to the 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 Palm Beach County (County). These include the replacement of the Lake Lytal Pool Facility, racquetball courts at Haverhill Park and Lake Lytal Park, playgrounds at John Prince Campground, Lake Belvedere Estates, and Lake Charleston, as well as picnic area upgrades at Duncan Padgett Park. 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 \$1,400,000 and County IST Reserves totaling \$18,941,000. The IST Independent Citizen Oversight Committee reviewed this request at their May 15, 2025 meeting and approved it unanimously. These projects are funded through the infrastructure sales tax. Countywide (AH)

**Background and Justification:** On November 8, 2016, the County voters 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. Ciullo  
Department Director

6/3/25  
Date

Approved by: Tammy R. D.  
Assistant County Administrator

6/19/25  
Date

**II. FISCAL IMPACT ANALYSIS**

**A. Five Year Summary of Fiscal Impact:**

Fiscal Years	2025	2026	2027	2028	2029
Capital Expenditures	<u>18,941,000</u>	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
<b>NET FISCAL IMPACT</b>	<u>18,941,000</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<b># ADDITIONAL FTE POSITIONS (Cumulative)</b>	_____	_____	_____	_____	_____
Is Item Included in Current Budget:	Yes	<u>X</u>	No	_____	_____
Does this item include use of Federal Funds?	Yes	_____	No	<u>X</u>	_____
Does this item include use of State Funds?	Yes	_____	No	<u>X</u>	_____

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

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


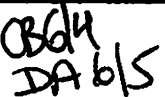
All funds related to this item are derived from proceeds of the one-penny sales surtax.




**C. Departmental Fiscal Review:** \_\_\_\_\_

**III. REVIEW COMMENTS**

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

  
OFMB   
6/5/25  
JAL/14

  
Contract Development and Control  
26 6/19/25

**B. Legal Sufficiency:**

  
Assistant County Attorney  
6/10/25

**C. Other Department Review:**

\_\_\_\_\_  
Department Director

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