

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: July 8, 2025 [X] Consent [] Regular
[] Ordinance [] 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. Cirillo 6/3/25
Department Director Date

Approved by: Tammy R. [Signature] 6/10/25
Assistant County Administrator Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2025	2026	2027	2028	2029
Capital Expenditures	18,941,000				
Operating Costs					
External Revenues					
Program Income (County)					
In-Kind Match (County)					
NET FISCAL IMPACT	18,941,000	-0-	-0-	-0-	-0-
# 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:

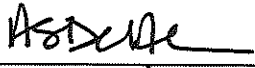

All funds related to this item are derived from proceeds of the one-penny sales surtax.



C. Departmental Fiscal Review:

III. REVIEW COMMENTS

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


OFMB  6/5/25
DA 6/5


Contract Development and Control 4/9/25
26 6/9/25

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

PLAN AMENDMENT

[illegible]

25-0764

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

BGEX 581 051525*1315

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									
3950-581-9900-9908	Reserve-New Projects	Reserves	1,771,035	1,421,238		1,400,000	21,238	0	21,238
3950-581-T028-6401	Machinery & Equipment	Playground Replacement Countywide FY19	0	0	400,000		400,000	0	400,000
3950-581-T037-6504	IOTB Non-Infrastructure	Haverhill Park Racquetball Court Replacement	259,067	259,067	500,000		759,067	0	759,067
3950-581-T139-6504	IOTB Non-Infrastructure	Lake Lytal Park Racquetball Court Replacement	18,100	18,100	300,000		318,100	0	318,100
3950-581-T200-6504	IOTB Non-Infrastructure	Duncan Padgett Park Picnic Area Improvements	0	0	200,000		200,000	0	200,000
	Total Expenditures				1,400,000	1,400,000			

SIGNATURES

DATES


Parks and Recreation Department

6/5/25


Administration/Budget Department Approval

6/5/25

OFMB Department - Posted

BY BOARD OF COUNTY COMMISSIONERS

At Meeting of: July 8, 2025

Deputy Clerk to the
Board of County Commissioners

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

DATES


Parks and Recreation Department

6/5/25


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