

**OFFICIAL MINUTES
OF THE
INFRASTRUCTURE SURTAX
INDEPENDENT CITIZEN OVERSIGHT COMMITTEE
PALM BEACH COUNTY, FLORIDA**

FEBRUARY 19, 2026

**THURSDAY
10:00 A.M.**

**1st FLOOR KEN ROGERS MEMORIAL CHAMBERS
WEST PALM BEACH, FL**

MEMBERS:

John R. Smith, Chair
Lee Waring, Vice Chair
Debra A. Chandler
Maria S. Antuña
Mark S. Feldmesser
Patrick J. Franklin
Sandra Hammerstein
Maziar Keshavarz
Rex Kirby
Frank D. Lewis
Christine M. Thrower-Skinner
Kimberly Weston

COUNTY STAFF PRESENT:

Daniella Alcin, Budget Analyst III, Office of Financial Management and Budget (OFMB)
Sherry Brown, Director IV, OFMB
Steve Carrier, Assistant County Engineer, Engineering and Public Works
Jason A. Crosby, Director II, FDO
Fernando DelDago, Director I, FDO
Robert Hamilton, Division Director I, Parks and Recreation
Eric McClellan, Division Director V, FDO
Michael Pitter, Planning Technician, FDO
Richard Sena, Assistant County Attorney I, County Attorney

ALSO PRESENT:

Jonathan Jordan, Principal/Senior Project Manager, Jacobs Project Management Co.
Stuart Patterson, Senior Project Manager, Jacobs Project Management Co.

CLERK OF THE CIRCUIT COURT & COMPTROLLER'S OFFICE STAFF PRESENT:

Danielle Freeman, Deputy Clerk

1. Call to Order

The chair called the meeting to order at 10:02 a.m.

2. Roll call

Present: Lee Waring, Debra A. Chandler, Maria S. Antuña, Mark S. Feldmesser, Sandra Hammerstein, Maziar Keshavarz, Frank D. Lewis, John R. Smith, and Christine Thrower-Skinner

Absent: Patrick J. Franklin, Rex Kirby, and Kimberly Weston

3. Elect Chair and Vice Chair

Mr. Smith opened the floor up for the nominations of chair and vice chair. He also indicated he was withdrawing himself for consideration as chair, creating an opportunity for new leadership.

Ms. Chandler nominated Mr. Waring as chair.

No other nominations were made.

MOTION to approve the appointment of Lee Waring as chair. Motion by Debra Chandler, seconded by Christine Thrower-Skinner, and carried 9-0.

Ms. Antuña nominated Ms. Chandler as vice chair.

No other nominations were made.

Mr. Smith communicated that the newly appointed members be briefed by staff on the rules and procedures of the committee.

MOTION to approve the appointment of Debra Chandler as vice chair. The motion passed unanimously and carried 9-0.

4. Approve Minutes- November 20, 2025

MOTION to approve the minutes. Motion by Debra Chandler, seconded by Frank Lewis, and carried 9-0.

5. Revenue Report

a. Presentation by Sherry Brown

Ms. Brown presented the revenue report. She reported that \$87.6 million was collected in interest earnings. Additionally, the department collected about \$933 million in sales tax to date, along with \$16.7 million in sales tax revenue from the period of October through November of 2025. She also reported a total revenue to date of \$25 million from surtax and interests.

In addition, Ms. Brown noted that they were expecting two payments; the December sales tax, and a quarterly payment from small businesses. She also reminded the committee that small businesses don't file monthly but on a quarterly basis, which was reflected in the report.

Mr. Mazier inquired about the decrease in revenue collection and the cause of holdbacks. Responding to Mr. Mazier, Ms. Brown clarified that the cause of holdbacks was unknown, however the increase in tourist numbers had regulated expenditures.

Ms. Antuña asked about the upcoming quarter forecast.

In response, Ms. Brown stated that no further revenue would be collected from surtax and the remaining income would be from interest earnings.

Mr. Feldmesser asked about the expenditure timeline, and Ms. Brown indicated that due to the prolonged timelines for capital projects, the committee's service would still operate for an additional five years to oversee allocation of funds.

6. Expense Report

a. Presentation by Jacobs Project Management Co.

Jonathan Jordan, Principal/Senior Project Manager for Jacobs Project Management Co., discussed a breakdown of the expenditure report, and reported a \$9.2 million increase in expenditures since the last committee meeting in November of 2025.

In addition, Mr. Jordan outlined the expenditures for the county departments. He reported that the expenditure for the engineering department had increased by \$2.5 million totaling \$96.13 million; Facilities, Development, and Operations total of \$207.55 million; and Parks and Recreation a total of \$95.65 million.

Mr. Jordan presented the tracking report highlighting that since November, only the 2023 Haverhill Parking Lot Light Replacement project had been completed.

7. Budget Transfers/ Project Presentations

a. Engineering and Public Works-

1. Type 1: 26-02- Australian Ave-45th St to Blue Heron Resurfacing
2. Type 1:26-03- Blanchette Tr- Lake Worth Rd to Arrowhead Dr Resurfacing
3. Type 1:26-04- Cresthaven Blvd- Jog to Military Tr Resurfacing

Mr. Carrier provided a summary of the sales tax bridge projects, noting an initial budget of \$196 million. He also stated that the road resurfacing projects were adjusted from \$78 million to \$91 million with expenditures to date of \$63 million.

Mr. Carrier reported that the bridge project scope was amended in 2022, reducing the total projects from 27 to 24 with an \$89 million budget. To date, six projects had been completed at a cost of \$4.2 million.

In addition, he provided status details of the remaining projects; the 6th Ave Bridge Project was in the closeout phase; five projects were in the bidding phase; and twelve projects were in the design and permitting phase.

Mr. Waring noted that the project's funding resource relied on ad valorem revenue and inquired about the impact on project funding now that revenue would be limited to interest earnings.

In response, Ms. Brown said that they have been working on increasing ad valorem funding and utilizing those funds for capital budgets to offset any surtax revenue losses.

Mr. Mazier inquired about the process of prioritizing bridge projects, and in response Mr. Carrier indicated that they would prioritize structurally deficient and aging bridges.

Discussion ensued.

b. Facilities Development and Operations

1. Type 1: 26-01- Courthouse Electronics System R&R/Command Center
2. Type 1: 26-02- Four Points

Mr. McClellan reminded the committee that any remaining funds from Type 1 projects were transferred to the department's reserve account and reported that Project 1 was a comprehensive replacement project of all safety and security infrastructure within the main courthouse in West Palm Beach. He also noted that they provided a command center for the Palm Beach County Sheriff's Office (PBSO) on the 4th floor where they would have access to monitor all cameras.

Mr. McClellan explained that Project 2 involved interior renovations of the Four Points second floor and stated that its final cost was \$1.264 million. He also reported that the reserve account balance was currently at \$41,069 dollars.

In addition, Mr. McClellan discussed various completed projects including the PBSO's Headquarters on Gun Club, reporting that the project was funded by an appropriation of \$47.6 million; the Central County Housing Resource Center, with \$15 million appropriated; and the PBSO District 1 Marine Unit, with \$1 million appropriated.

c. Parks and Recreation

1. Type 1: 26-02- Haverhill Park Lot Light Replacement

Mr. Hamilton discussed project Type 1 and indicated that they had transitioned to LED lighting, replacing the high-bay lights to achieve a dimming function. He also addressed the internal park dashboard noting that 60 percent of the surtax projects had been completed; 13 percent were currently under the design phase; 10 percent under construction; and 9 percent had remained inactive.

In addition, Mr. Hamilton indicated that the Canyon District Park Phase II was nearing completion, with the ribbon-cutting ceremony scheduled for April 8th, 2026, and highlighted that the Lake Lytal Aquatic Center was the largest project, with phase III portion costing \$38 million, and a projected completion date by mid to late 2027.

Mr. Hamilton discussed projects currently in the design phase, highlighting Aqua Crest Pool's renovation, with a projection date set for late 2027; the Dubois Pioneer Park restoration project noting an estimated expenditure of \$2 million; and the Caloosa Park racquetball courts renovation project concluded last year in October, with an approximate cost of \$750,000.

8. 2025 Annual Report

Ms. Brown provided an overview of the 2025 Annual Report noting that while the IST committee was scheduled to meet four times annually, a total of five meetings were held last year due to a required emergency meeting. She also stated that the committee evaluated revenue and expenditure reports, forwarding their proposals to the Board of County Commissioners (BCC).

Additionally, she reported that the committee had invested around 350 hours, resulting in expenditures of approximately \$24,000.

Ms. Brown stated that the future committee would maintain ongoing review of surtax revenue, plans, and expenditures, as well as submit recommendations regarding proposed budget transfers to the BCC, and the County Administrator.

Mr. Waring proposed that an amendment be made to reflect that the surtax revenue would no longer be collected.

Responding to Mr. Waring, Ms. Brown clarified that the current report was for 2025, however the proposed amendment would be included in the 2026 Annual Report.

MOTION to approve the 2025 Annual Report. Motion by Debra Chandler, seconded by Lee Waring, and carried 9-0.

9. Other Committee Business

Ms. Chandler thanked Mr. Smith for his service as Chair of the IST committee.

Ms. Brown reminded the members that their three-year term would expire this year. She also noted that she would consult with the BCC to determine if existing members could continue their service on the IST committee.

Ms. Thrower-Skinner noted that she was nominated by the Florida City and County Management Association (FCCMA) and stated that she would like to step down and provide an opportunity for a new appointment.

Ms. Brown reported that their first budget retreat was held on February 4th, 2026, with the BCC members at the Palm Beach County Convention Center where they discussed budget amendments for Fiscal Year 2027. She also stated that the meeting details were available online.

Ms. Thrower-Skinner asked whether the Florida Department of Financial Services had incorporated these figures into their assessment regarding excessive spending in Palm Beach County.

In response, Ms. Brown stated that they had no information regarding that matter.

10. Public Comment

No comments were made.

11. Adjourn

At 10:52 a.m., the chair declared the meeting adjourned.

APPROVED:

Chair/Vice Chair