

PALM BEACH COUNTY
INFRASTRUCTURE SALES TAX TYPE 1 TRANSFER

PROJECT:	<u>Carlin Beach Pavilion Replacement</u>	CATEGORY:	<u>Group Pavilion Replacement</u>
PROJECT NO.:	<u>T147</u>	DISTRICT NO:	<u>1</u>
CONSTRUCTION DEPARTMENT:	<u>Facilities Development & Operations</u>	DEPT. TRANSFER #:	<u>26-01</u>
OPERATING DEPARTMENT:	<u>Parks & Recreation</u>		

A Type 1 Transfer authorizes the transfer sweep of Residual Funds from the Approved Project Budget to the Department Reserve.

Summary of Transfer Details: This project has been completed.

Date of Project Close-Out:	<u>8/12/2025</u>
Approved Project Budget:	<u>\$178,959</u>
Total Project Cost:	<u>\$164,804</u>
Amount to be Transferred/Swept:	<u>\$14,155</u>
Department Reserve before this Transfer:	<u>\$21,238</u>
Department Reserve after this Transfer:	<u>\$35,393</u>

PALM BEACH COUNTY
 Requested by Operating Dept.:
 By: [Signature]
 Title: Director, Parks & Recreation Dept.
 Date: 10/21/25

Recommended by Jacobs Project Management:
 By: [Signature]
 Title: Project Manager
 Date: 10/22/2025

Approved by OFMB:
 By: [Signature]
 Title: Asst Budget Director
 Date: 10/24/25

PALM BEACH COUNTY
 Requested by Construction Dept.:
 By: [Signature]
 Title: Interim Director, FDO
 Date: 10/22/25

26-0139

Expense Budget 29 (BGEX) ☆ Draft

Department: 581 | Unit: - | Transaction ID: 10202500000000000189 | Version: 1

1 of 1: Transaction validated successfully

1 - 4 of 4 Records

View per Page - 20 50 100

Drag here to set row groups

Action	E...	B...	Fund	De...	Appr Unit	Unit	Object	Dollar Am...	Increas...	Description	P..	Budget Ref
Modify	BG06	2026	3950	581	581T147CA	T147	4611	\$706.00	Decrease	CWIP sweep	1	26-0139
Modify	BG06	2026	3950	581	581T147CA	T147	6502	\$4,500.00	Decrease	CWIP sweep	1	-
Modify	BG06	2026	3950	581	581T147CA	T147	6505	\$8,949.00	Decrease	CWIP sweep	1	-
Modify	BG06	2026	3950	581	5819900NL	9900	9908	\$14,155.00	Increase	CWIP sweep	1	-

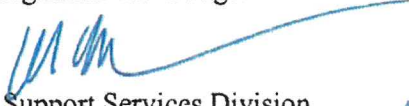
Prepared By:	PARKS & RECREATION
Recommended By:	<i>Danella On</i> 10/23/25
Approved By:	<i>Mark King</i> 10/27/25
Posted By:	<i>Anna Capen</i> 10/27/25

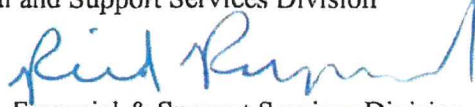


**Inter-Office Memo
Palm Beach County
Parks & Recreation Department**

DATE: October 20, 2025

TO: Alicia DeAbreu, Assistant Budget Director
Office of Financial Management and Budget

THROUGH: Rebecca Schnirman 
Director, Financial and Support Services Division

FROM: Reid Raymond 
Financial Analyst, Financial & Support Services Division

RE: Non-Board Budget Transfer BGEX 581 102025*189

Please process this budget transfer for the Parks and Recreation Department:

<u>Advantage #</u>	<u>Account Title</u>	<u>Increase</u>	<u>Decrease</u>
3950-581-T147 4611	Rep/Renov-Parks+Recreation		706
3950-581-T147 6502	Building Construction - Cip		4,500
3950-581-T147 6505	Design/Eng/Mgmt- Cip Admin		8,949
3950-581-9900 9908	Res-New Projects	14,155	
	Totals	14,155	14,155

This budget transfer is to sweep the remaining project funds for the Carlin Beach Pavilion Replacement (T147) to the Parks Department IST Reserves. This transfer will be brought to the IST Oversight Committee on November 20, 2025.

Please contact me if you have any questions or need additional information.

Approved by: 
Jennifer Cirillo, Department Director

Attachment: Document Posting Report

26-0139



CWIP TRANSMITTAL MEMO

TO: Sherry Brown, Director
Office of Financial Management & Budget

THRU: Jennifer Cirillo, Director
Parks and Recreation Department

THRU: Rebecca Schnirman, Director Financial & Support Services
Parks and Recreation Department

FROM: Reid Raymond, Financial Analyst III
Parks and Recreation Department

SUBJECT Construction Work-in-Progress (CWIP)
Completed Projects and Substantially Completed Projects

DATE: October 20, 2025

In accordance with reporting requirements specified in PPM CW-F-054 (Capital Projects Management Oversight) and CW-F-062

(Construction Work-In-Progress Accounting Policies), the CWIP activity status is as follows:

Fund	Dept	Unit	Object	Program Code	Program Period	Project Description	Date of Completion	Document I.D. #	FAMO Use
3950	581	T147	6502			Carlin Beach Pavilion Replacement	FY2025	BGEX 581 102025*189	
3950	581	T147	6505			Carlin Beach Pavilion Replacement	FY2025	BGEX 581 102025*189	

cc: Angelo DiPierro, Manager, OFMB Fixed Assets Management Office
Michael McConville, Financial Analyst III, Fixed Assets Management Office
Ana Elias, Financial Analyst II, Fixed Assets Management Office
Paul A. Guzenski, Manager, Finance Services, Accounting & Financial Reporting
Wayne Hart, Staff Accountant, Senior Finance Services, Accounting & Financial Reporting

attachment

PALM BEACH COUNTY, FLORIDA
EXPENDITURE STATEMENT OF ACCOUNTS
FISCAL YEAR: 2026

FUND	DEPT	OBJECT	OBJECT NAME	APPROVED BUDGET	CURRENT BUDGET	ACCRUED EXPENDED	CASH EXPENDED	PRE ENCUMBERED	ENCUMBERED	UNCOMMITTED BALANCE
FUND: 3950 Local Government One-Cent Infrastructure Surtax										
T147										
3950	581	4611	Rep/Renov-Parks+Recrea	158,709	707	0.00	0.00	0.00	0.00	707.00
3950	581	6502	Building Construction - Cip	4,500	4,500	0.00	0.00	0.00	0.00	4,500.00
3950	581	6505	Design/Eng/Mgmt- Cip Adi	8,949	8,949	0.00	0.00	0.00	0.00	8,949.00
T147 Carlin Beach Pavilion Replacement				172,158	14,156	0.00	0.00	0.00	0.00	14,156.00
FUND: 3950				172,158	14,156	0.00	0.00	0.00	0.00	14,156.00
Grand Totals				172,158	14,156	0.00	0.00	0.00	0.00	14,156.00

Advantage Document: Posting Line Information

BGEX 581 102025000000000000189

10/20/2025

<u>Accounting Line</u>	<u>Appropriation Unit</u>	<u>Object Code Description</u>	<u>Increase</u>	<u>Decrease</u>
3950-581-T147-4611	581T147CA	REP/RENOV-PARKS+RECREATION		\$706.00
3950-581-T147-6502	581T147CA	BUILDING CONSTRUCTION - CIP		\$4,500.00
3950-581-T147-6505	581T147CA	DESIGN/ENG/MGMT- CIP ADMIN		\$8,949.00
3950-581-9900-9908	5819900NL	RES-NEW PROJECTS	\$14,155.00	
		TOTALS	<u>\$14,155.00</u>	<u>\$14,155.00</u>

Expense Summary as of 10/23/2025
Department: Parks & Recreation-Capital
Fiscal Year 2026

<u>FY</u>	<u>Fund</u>	<u>Dept</u>	<u>Unit</u>	<u>Appr Unit</u>	<u>Obj</u>		<u>Adopted Budget</u>	<u>Curent Mod Budget</u>	<u>Preencumb</u>	<u>Encumb</u>	<u>Expended</u>	<u>Available</u>
2026	3950	581	9900	5819900NL	9908	Res-New Projects	21,238.00	21,238.00	0.00	0.00	0.00	21,238.00
						Non Operating	21,238.00	21,238.00	0.00	0.00	0.00	21,238.00
						Total for Unit: 9900 Reserves	21,238.00	21,238.00	0.00	0.00	0.00	21,238.00
2026	3950	581	T147	581T147CA	4611	Rep/Renov-Parks+Recreation	158,709.00	707.00	0.00	0.00	0.00	707.00
2026	3950	581	T147	581T147CA	6502	Building Construction - Cip	4,500.00	4,500.00	0.00	0.00	0.00	4,500.00
2026	3950	581	T147	581T147CA	6505	Design/Eng/Mgmt- Cip Admin	8,949.00	8,949.00	0.00	0.00	0.00	8,949.00
						Capital	172,158.00	14,156.00	0.00	0.00	0.00	14,156.00
						Total for Unit: T147 Carlin Beach Pavilion Replacement	172,158.00	14,156.00	0.00	0.00	0.00	14,156.00
	Fund 3950					Local Government One-Cent Infrastructure Surtax	193,396.00	35,394.00	0.00	0.00	0.00	35,394.00
						FY 2026	193,396.00	35,394.00	0.00	0.00	0.00	35,394.00
						Grand Total	193,396.00	35,394.00	0.00	0.00	0.00	35,394.00

{BUD_STRU_29_LVL_2.DEPT_CD} = "581" and
 {BUD_STRU_29_LVL_2.FUND_CD} = "3950" and
 {BUD_STRU_29_LVL_2.BFY} = 2026.00 and
 {BUD_STRU_29_LVL_2.UNIT_CD} in ["9900", "T147"]