

The background image shows a modern, multi-story white building with many windows and balconies, partially obscured by lush greenery. In the foreground, there are several tall palm trees and other tropical plants. A paved walkway leads through the park area, and a few wooden benches are visible. The sky is clear and blue.

# Infrastructure Surtax

Palm Beach County, FL

August 21, 2025



# Current Project List By Department and Category

## Total \$1,040,847,877

### Engineering

Bridge Modifications/Replacement	\$ 88,739,623
Roads - Resurfacing/Striping	97,150,773
Pathways	5,578,863
Signals & Signal Systems - Replacement/Enhancements	15,616,835
Street Lighting - New/Replacement	12,300,000
CR 880 Canal Bank Stabilization	5,000,000
Belvedere Road Canal Piping	1,400,000
Drainage Improvements/Pipe Replacements	31,962,580
Reserves	5,282,536
<b>Total</b>	<b>\$ 263,031,210</b>

### Facilities

Sheriff Buildings & Equipment - Replacement/Renovations	\$ 224,503,357
Judicial	80,636,643
Housing	40,443,697
General Government - Renewal/Renovations	174,740,000
<b>Total</b>	<b>\$ 520,323,697</b>

### Parks

Playground Replacement	\$ 4,605,657
Sports Lighting & Court Replacement	10,796,919
Athletic Field Renovations	36,371,787
Roadway/Pathway/Bridge/Parking Lot/Access Repairs	6,338,907
Aquatic Facility Repair/Replacement	79,080,614
Building/Restroom/Septic/Pavillion Repair/Replacement	39,349,338
Boat Ramp Replacement	1,280,763
New/Existing Park Development/Redevelopment/Expansion	79,647,747
Reserves	21,238
<b>Total</b>	<b>\$ 257,492,970</b>

# FY 2025 Re-estimated Project List By Department and Category

## Total \$1,056,518,877

### Engineering

Bridge Modifications/Replacement	\$ 88,739,623
Roads - Resurfacing/Striping	97,150,773
Pathways	5,578,863
Signals & Signal Systems - Replacement/Enhancements	15,616,835
Street Lighting - New/Replacement	12,300,000
CR 880 Canal Bank Stabilization	5,000,000
Belvedere Road Canal Piping	1,400,000
Drainage Improvements/Pipe Replacements	31,962,580
Reserves	5,282,536
<b>Total</b>	<b>\$ 263,031,210</b>

### Facilities

Sheriff Buildings & Equipment - Replacement/Renovations	\$ 228,503,357
Judicial	80,636,643
Housing	40,443,697
General Government - Renewal/Renovations	174,740,000
<b>Total</b>	<b>\$ 524,323,697</b>

### Parks

Playground Replacement	\$ 5,621,657
Sports Lighting & Court Replacement	10,796,919
Athletic Field Renovations	36,371,787
Roadway/Pathway/Bridge/Parking Lot/Access Repairs	7,899,907
Aquatic Facility Repair/Replacement	87,339,614
Building/Restroom/Septic/Pavillion Repair/Replacement	39,521,338
Boat Ramp Replacement	1,943,763
New/Existing Park Development/Redevelopment/Expansion	79,647,747
Reserves	21,238
<b>Total</b>	<b>\$ 269,163,970</b>

# Facilities Project Plan by Category

	<b>Approved Plan</b>	<b>Additional Funding Needs</b>	<b>Proposed Budget</b>
General Government Facilities	\$ 174,740,000	\$ -	\$ 174,740,000
Housing	40,443,697	-	40,443,697
Judicial	80,636,643	-	80,636,643
Sheriff Equipment*	42,188,341	-	42,188,341
Sheriff - FDO	182,315,016	4,000,000	186,315,016
Department Reserve	-	-	-
	<b>\$ 520,323,697</b>	<b>\$ 4,000,000</b>	<b>\$ 524,323,697</b>

\* includes body camera's, vehicles, and radios

# Facilities Additional Funding - Projects by Category

## Sheriff - FDO

Detention Facilities R/R and Improvements

	\$ 21,076,241	\$ 4,000,000	\$ 25,076,241
<b>Sheriff - FDO Total</b>	<b>\$ 21,076,241</b>	<b>\$ 4,000,000</b>	<b>\$ 25,076,241</b>

# Parks Project Plan by Category

	<b>Approved Plan</b>	<b>Additional Funding Needs</b>	<b>Proposed Budget</b>
Aquatic Facility Repair and Replacement	\$ 79,080,614	\$ 8,259,000	\$ 87,339,614
Asphalt Paving & Striping	1,119,505	-	1,119,505
Athletic Field Renovations	36,371,787	-	36,371,787
Bridge or Boardwalk Replacement	475,000	-	475,000
Existing Park Redevelopment or Expansion	29,054,007	-	29,054,007
Fencing Replacement	500,000	-	500,000
Fresh Water Boat Ramp Replacement	1,280,763	663,000	1,943,763
Group Pavilion Replacement	1,711,625	172,000	1,883,625
New Park Development*	50,593,740	-	50,593,740
Parking Lot Lighting Replacement	4,244,402	1,561,000	5,805,402
Playground Replacement	4,605,657	1,016,000	5,621,657
Public Building Repair Replacement & Expansion	31,583,629	-	31,583,629
Restroom Replacement	4,525,995	-	4,525,995
Sanitary Sewer/Septic Systems	1,528,089	-	1,528,089
Sport Court Replacement/ Resurfacing	2,268,188	-	2,268,188
Sports Lighting Replacement	8,528,731	-	8,528,731
Department Reserves	21,238	-	21,238
	<b>\$ 257,492,970</b>	<b>\$ 11,671,000</b>	<b>\$ 269,163,970</b>

\* includes Canyon District & Multiple Community Parks

# Parks Additional Funding - Projects by Category

	Approved Plan	Additional Funding Needs	Total
<b>Aquatic Facility Repair and Replacement</b>			
Aqua Crest Pool Facility Replacement	\$ 23,211,428	\$ 1,346,000	\$ 24,557,428
North County Pool Facility Repairs and Renovation	2,313,564	6,913,000	9,226,564
<b>Aquatic Facility Repair and Replacement Total</b>	<b>\$28,934,301</b>	<b>\$ 8,259,000</b>	<b>\$37,193,301</b>
<b>Fresh Water Boat Ramps Replacement</b>			
BASCR Boat Ramp Replacement	\$ 300,135	\$ 293,000	\$ 593,135
Okeeheelee Park Ski Lake Boat Ramp Replacement	531,828	370,000	901,828
<b>Fresh Water Boat Ramps Replacement Total</b>	<b>\$ 831,963</b>	<b>\$ 663,000</b>	<b>\$ 1,494,963</b>
<b>Group Pavilion Replacement</b>			
JPP Center Drive Pavilion Replacement	\$ 178,959	\$ 172,000	\$ 350,959
<b>Group Pavilion Replacement Total</b>	<b>\$ 178,959</b>	<b>\$ 172,000</b>	<b>\$ 350,959</b>
<b>Parking Lot Lighting Replacement</b>			
Jupiter Beach Park Parking Lot Light Replacement	\$ 300,135	\$ 151,000	\$ 451,135
Caloosa Park Light Replacement	254,880	77,000	331,880
Okeeheelee Park Street and Parking Lot Light Replacement	655,312	146,000	801,312
West Boynton Parking Lot Light Replacement	367,006	155,000	522,006
Morikami Park Light Replacement	188,092	641,000	829,092
BASCR Street and Parking Lot Light Replacement	716,509	285,000	1,001,509
JPP Street and Parking Lot Light Replacement	394,944	106,000	500,944
<b>Parking Lot Lighting Replacement Total</b>	<b>\$ 2,876,878</b>	<b>\$ 1,561,000</b>	<b>\$ 4,437,878</b>
<b>Playground Replacement</b>			
Countywide Playground FY18	\$ 2,694,764	\$ 1,016,000	\$ 3,710,764
<b>Playground Replacement Total</b>	<b>\$ 2,694,764</b>	<b>\$ 1,016,000</b>	<b>\$ 3,710,764</b>

# Revenue Summary

	<b>Actual FY 2017 - FY 2024</b>		<b>Estimate FY 2025</b>	<b>Projected FY 2026</b>	<b>Projected FY 2027</b>	<b>Total</b>
Revenues	\$	783,998,367	\$ 130,000,000	\$ 30,332,500	\$ -	\$ 944,330,867
Interest		54,481,598	23,716,000	21,400,000	15,960,000	115,557,598
<b>Total</b>	<b>\$</b>	<b>838,479,965</b>	<b>\$ 153,716,000</b>	<b>\$ 51,732,500</b>	<b>\$ 15,960,000</b>	<b>\$ 1,059,888,465</b>

- Surtax FY 2026 includes three months of revenue collections and assumes interest only thereafter
- Surtax will end December 31, 2025



# Revenue and Expenditure Summary

<b>Current Project Plan</b>	<b>Changes</b>	<b>Total</b>
\$ 1,040,847,877	\$ 15,671,000	\$ 1,056,518,877

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<b>Revenues</b>	<b>Expenditures</b>	<b>Surplus</b>
\$ 1,059,888,465	\$ 1,056,518,877	\$ 3,369,588

- Additional funds needed for projects \$15.7 million
- Estimated Revenues exceeding expenses - \$3.4 million

## Next Steps

- Amendments included in FY 2026 Proposed Budget to be adopted by the Board of County Commissioners in September Public Hearings
- Surtax will end December 31, 2025



Questions/Comments