

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

PROJECT:	<u>Acreage Community Park Expansion</u>	CATEGORY:	<u>Existing Park Redevelopment or Expansion</u>
PROJECT NO.:	<u>T203</u>	DISTRICT NO.:	<u>6</u>
CONSTRUCTION DEPARTMENT:	<u>Facilities Development & Operations</u>	DEPT. TRANSFER #:	<u>22-01</u>
OPERATING DEPARTMENT:	<u>Parks & Recreation</u>		

A Type 3 Transfer authorizes a transfer to and from the IST Program Reserves and the inclusion of new projects to the Project Plan.

Summary of Transfer Details:

The Acreage Community Park Recreation Center is funded in FY 2022. Palm Beach County owns this property and leases a portion to the Indian Trail Improvement District. The District originally wanted to construct a new recreation center for the acreage community. It has since been determined that instead of a recreation center it would be more beneficial to the community to construct additional recreational amenities. Project elements would include tennis/basketball courts, skate park, BMX, picnic structures, multi-purpose field and a splash park. Therefore, the Department is requesting that the \$3,000,000 currently allocated for the Acreage Community Park Recreation Center Project instead be moved to a new project entitled, Acreage Community Park Expansion.

This Type 3 transfer will: (check all that apply)
 Authorize Transfer of Future Project Funds to New Project

FINANCIAL

Approved Project Budget for Acreage Community Park Recreation Center:	<u>\$3,000,000</u>
Amount to be Transferred to Acreage Community Park Expansion:	<u>(\$3,000,000)</u>
Project Budget for Acreage Community Park Recreation Center after this Transfer:	<u>\$0</u>
Project Budget for Acreage Community Park Expansion (T203) after this Transfer:	<u>\$3,000,000</u>
Department Reserve before this Transfer:	<u>\$92,535</u>
Department Reserve after this Transfer:	<u>\$92,535</u>

SCHEDULE

Name of Approved Project:	<u>Acreage Community Park Recreation Center</u>
Approved Project Funding Year:	<u>2022</u>
Funding Year After this Transfer:	<u>2022</u>
Name of NEW Project:	<u>Acreage Community Park Expansion</u>
Approved Project Funding Year:	<u>N/A</u>
Funding Year After this Transfer:	<u>2022</u>

PALM BEACH COUNTY
 Requested by Operating Dept.:
 By: [Signature]
 Title: Director, Park & Recreation Department
 Date: 4-19-22

Recommended by Jacobs Project Management:
 By: [Signature]
 Title: Project Manager
 Date: 4/26/22

Recommended by OFMB:
 By: [Signature]
 Title: Budget Director
 Date: 5/12/22

PALM BEACH COUNTY
 Requested by Construction Dept.:
 By: [Signature]
 Title: FDO Director
 Date: 4/25/22

By: [Signature]
 Title: Legal Sufficiency-CAO
 Date: 5/3/22

Recommended by IST Oversight Committee:
 By: [Signature]
 Title: _____
 Date: _____

Recommended by Administration:
 By: [Signature]
 Title: Assistant County Administrator
 Date: 5/4/2022

23-0327

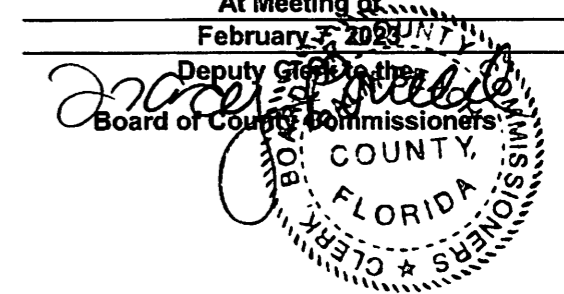
BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET TRANSFER

BGEX 581 011923*692

FUND 3950 - Infrastructure SurTax

ACCT NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED 01/19/23	REMAINING BALANCE
EXPENDITURES								
3950-581-T156-8101	Contributions Other Governmental Agency	3,000,000	3,000,000		3,000,000	0	0	0
3950-581-T203-8101	Contributions Other Governmental Agency	0	0	3,000,000		3,000,000	0	3,000,000
Total Receipts and Balances		446,637,116	428,693,690	3,000,000	3,000,000	428,693,690		
TOTAL								

	Signatures	Date	By Board of County Commissioners At Meeting of
Parks and Recreation Department	<i>Paul D. Grnell</i>	1/23/23	February 7, 2023
INITIATING DEPARTMENT/DIVISION	<i>Lucy M...</i>	1/23/2023	Deputy Clerk to the Board of County Commissioners
Administration/Budget Department Approval			
OFMB Department - Posted			



9/109

PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

R-2023-0225

Meeting Date: February 7, 2023

[] Consent

[X] 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) Amendment to the Infrastructure Surtax (IST) Project Plan approved by the Board of County Commissioners on April 4, 2017, later revised on January 4, 2022;
- B) Budget Transfer of \$3,000,000 within the IST Fund from Acreage Community Park Recreation Center to Acreage Community Park Expansion; and
- C) an Infrastructure Surtax Funding Agreement ("Funding Agreement") between Palm Beach County ("County") and Indian Trail Improvement District ("ITID") for the Acreage Community Park South Expansion Project ("Project") in the amount of \$3,000,000 from the Infrastructure Surtax (IST) Fund.

Summary: Acreage Community Park is located at 140th Avenue North in unincorporated Palm Beach County and is managed and maintained by ITID. This 45-acre park features athletic fields, multipurpose fields, a track, amphitheater, playground, picnic facilities, walking paths and restrooms. The park is adjacent to the County's 124-acre Acreage Pines Natural Area. ITID currently leases approximately 28-acres of Acreage Community Park from the County, hereinafter referred to as Acreage Community Park South. On April 4, 2017, the County adopted a project plan to implement the Surtax funded projects which included an ITID park project allocation of \$3,000,000 toward the construction of a recreation center at Acreage Community Park. On April 27, 2022, the ITID Board approved Resolution No. 2022-010 requesting that the funding assigned for the recreation center be reallocated to other deferred outdoor recreation infrastructure amenities such as multipurpose fields, skate park, and associated infrastructure. The Infrastructure Sales Tax Independent Citizen Oversight Committee reviewed ITID's request during its May 19, 2022 meeting, and is recommending the reallocation be approved. This Funding Agreement allows for reimbursement of eligible expenses for the development, design, permitting and/or construction of the project in an amount not to exceed \$3,000,000. This project is funded through the infrastructure surtax. District 6 (AH)

Background and Justification: On November 8, 2016, the voters of Palm Beach County 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 oversight committee to audit spending for compliance with approved projects, and the following allocations: 50% to the School District, 30% to the County, and 20% to the Municipalities. ITID, as a Special District, is not directly eligible for an IST allocation but is eligible for a specified qualifying infrastructure project through the County allocation. (Continued on page 3)

Attachments:

- 1. Plan Amendment
- 2. Budget Transfer
- 3. Funding Agreement

Recommended by: *Jennifer E. Cuiello*
Department Director

1/26/2023
Date

Approved by: *David H. Mills*
Assistant County Administrator

1/30/2023
Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2023	2024	2025	2026	2027
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
# ADDITIONAL FTE POSITIONS (Cumulative)	_____	_____	_____	_____	_____
Is Item Included in Current Budget:		Yes	_____	No	<u>X</u>
Does this item include use of federal funds?		Yes	_____	No	<u>X</u>

Budget Account No.: Fund 3950 Department 581 Unit T203
 Object _____ 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:

Steve Marks 1/27/2023
 OFMB DC 1/20 ASD
 MG 1/23 1/23

A. G. [Signature] 1/27/23
 Contract Development and Control
 TMD 1/27/23

B. Legal Sufficiency:

Anne DeBrent 1/30/23
 Assistant County Attorney

C. Other Department Review:

[Signature] 1/27/23
 Department Director
 Facilities Development & Operations

(Background and Justification continued from page 1)

The proceeds of such tax finance the renewal and replacement of existing capital investments including roadway surfaces, bridges, drainage improvements, canals, park amenities, and government buildings, all of which were deferred during the recession and remained outstanding, and projects to maintain levels of service. A detailed project list, Infrastructure Surtax Project Plan, with associated budget was prepared for the projects that are the subject of this item, among others, and approved by the Board on April 4, 2017, later revised on January 4, 2022.

ITID evaluated park infrastructure needs with constituents and determined the recreation center language was not addressing the actual deferred level of service need for park infrastructure at the Acreage Community Park. On April 27, 2022, the ITID Board approved Resolution No. 2022-010 requesting that the funding assigned for the recreation center be reallocated to outdoor recreation amenities such as multipurpose fields, skate park and associated infrastructure.

The parks and recreation outdoor recreation amenities infrastructure which ITID identified meets the definition of infrastructure under Florida State Statute 212.055: Discretionary sales surtaxes, legislative intent, authorization and use of proceeds.

Since this project is included in the Board approved County IST Project Plan, this requested change is required to be presented to the Infrastructure Sales Tax Independent Citizen Oversight Committee for review and recommendation. The Infrastructure Sales Tax Independent Citizen Oversight Committee reviewed ITID's request during its May 19, 2022 meeting, and is recommending the reallocation be approved.

The recommended Funding Agreement with Indian Trails Improvement District provides up to \$3,000,000 for the Acreage Community Park South Expansion to include development, design, permitting and/or construction of additional outdoor recreation amenities such as multipurpose fields, skate park, and associated infrastructure. Funding of this project was established in the Board approved infrastructure surtax project plan.

Acreage Community Park is open to the public on a non-discriminatory basis regardless of residency. The Funding Agreement has been executed by the Indian Trails Improvement District and now needs to be approved by the Board of County Commissioners.

This Funding Agreement will have no net effect on the total IST funding allocated to the Department.

View All 1 of 1 | Document validated successfully

PBC Expense Budget Document(BGEX) Dept: 581 ID: 01192300000000000692 Ver.: 1 Function: New Phase: Draft

Modified by mgeorges 01/23/2023

Expense Budget		Total Lines: 2							
Budget FY	Fund	Department	Appr Unit	Unit	Object	Dollar Amount	Increase/Decrease	Event Type	
2023	3950	581	581T156CA	T156	8101	\$3,000,000.00	Decrease	BG06	
2023	3950	581	581T203CA	T203	8101	\$3,000,000.00	Increase	BG06	

From 1 to 2 Total: 2 Show Lines: 10 Export to CSV

Expense Budget

Action: Modify <input type="checkbox"/>	Budget FY: 2023
Event Type: BG06	Fiscal Year: 2023
Name:	Period: 5
Start Date:	Fund: 3950
End Date:	Department: 581
Dollar Amount: \$3,000,000.00	Appr Unit: 581T156CA
Increase/Decrease: Decrease <input type="checkbox"/>	Unit: T156
	Object: 8101 Contributions Othr Govtl Agency
	Contact:
	Contact Name:
	Description: Transfer from Acreage Park Rec Center to Acreage Park Expansion <02/07/23 BCC mtg>
	House Bill Number: 23-0327
	Debt ID: