

MEMORANDUM

To: Parks & Recreation Advisory Board (PRAB)
From: Office of Financial Management & Budget (OFMB)
Date: August 16, 2024
Subject: Sales Surtax Revenue & Expenditure Report

The purpose of this memo is to provide the Parks & Recreation Advisory Board with the Sales Surtax Revenue and Expenditure report for the meeting.

As of August 16, 2024, the Village of Wellington collected \$4,958,820 in Surtax revenues on a \$5,101,225 budget or approximately 97% of budgeted revenues. Since inception, Wellington has collected \$38,264,305 in Surtax revenues. In addition, the Village has earned \$1,194,944 in investment earnings from 2017-2024. The Village has provided additional funding (transfers in less transfers out) of \$23.1 million to cover project expenses.

The collection of the Sales Surtax ends the earlier of December 31, 2026 or upon receiving approximately \$38,863,050 in collections for the Village of Wellington.

The project expenditures for fiscal year 2024 through August 16, 2024 are outlined below for each surtax project with project budget.

2024 Sales Surtax Project					
	<u>Community/ SS Park</u>	<u>Aquatics Center</u>	<u>Town Center</u>	<u>Public Safety</u>	<u>Total</u>
Revised Budget	\$ 1,941,527	\$ 31,298,597	\$ 125,726	\$ 300,000	\$ 33,665,850
FY 2024 Expenses	301,115	1,987,074	-	-	\$ 2,288,189
Remain. Budget	\$ 1,640,412	\$ 29,311,523	\$ 125,726	\$ 300,000	\$ 31,377,661

- South Shore Community Park: In fiscal year 2023, Council approved site preparation and demolition of the storage building. The current budget is \$1.9 million with expenses of \$301,115 as of the date of this report.
- Aquatics Complex: In fiscal year 2022 Council approved the relocation and expansion of the Wellington Aquatics Center. In March 2024 an agreement was executed with Wharton-Smith for the construction of the facility. The current budget is \$31.3 million with expenses of \$1,987,074.
- Town Center: Town Center Phase II, which included construction of the Amphitheater and Scott's Place expansion, was completed in May 2023. The current budget is \$125,726 with no expenditures as of the date of this report.
- Public Safety: In fiscal year 2022, Council approved a needs assessment and project estimate for the Public Safety Substation. The current budget is \$300,000 with no expenditures as of the date of this report.

SALES SURTAX SUMMARY

<u>Sales Surtax Revenue</u>						
	<u>Surtax Collected</u>	<u>Grant Revenue</u>	<u>Miscellaneous</u>	<u>Investment Income</u>	<u>Transfers In</u>	<u>Total Revenue</u>
FY 2017	\$ 2,989,627			\$ 7,503	\$ -	\$ 2,997,130
FY 2018	4,362,375			54,669	-	4,417,044
FY 2019	4,547,231			224,809	-	4,772,040
FY 2020	4,308,475			283,826	2,730,000	7,322,301
FY 2021	5,044,585			(888)	-	5,043,697
FY 2022	5,997,236	200,000	200,509	(389,329)	5,858,091	11,866,508
FY 2023	6,055,955			436,360	-	6,492,315
FY 2024	4,958,820			577,993	16,000,000	21,536,813
Total Revenue	\$ 38,264,305	\$ 200,000	\$ 200,509	\$ 1,194,944	\$ 24,588,091	\$ 64,447,849

<u>Sales Surtax Expenditures</u>				
	<u>Personnel</u>	<u>Construction</u>	<u>Transfers Out</u>	<u>Total Exp.</u>
FY 2017	\$ -	\$ -	\$ -	\$ -
FY 2018	-	431,619	-	431,619
FY 2019	-	565,568	-	565,568
FY 2020	-	8,203,947	-	8,203,947
FY 2021	-	7,991,920	-	7,991,920
FY 2022	-	3,779,714	1,480,000	5,259,714
FY 2023	-	6,219,542	-	6,219,542
FY 2024	48,495	2,239,697	-	2,288,191
Total Expenditures	\$ 48,495	\$ 29,432,009	\$ 1,480,000	\$ 30,960,503

SALES SURTAX EXPENDITURE DETAIL

Sales Surtax Project Summary										
	WCHS/ Greenview Shores	Community/ SS Park	Village Park Upgrades	Greenbriar Park Improvements	Skate Park Renovations	Aquatics Center	Town Center	Public Safety	Other Projects	Total
FY 2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY 2018	-	52,901	297,031	81,688	-	-	-	-	-	431,619
FY 2019	93,442	25,165	286,472	44,349	-	-	116,141	-	-	565,568
FY 2020	5,951,416	-	133,955	-	-	-	2,118,576	-	-	8,203,947
FY 2021	7,039,936	-	-	-	140,043	-	811,942	-	-	7,991,920
FY 2022	175,732	65,450	-	-	-	222	3,538,310	-	-	3,779,714
FY 2023	40,716	(6,977)	-	-	-	1,297,301	4,888,502	-	-	6,219,542
FY 2024	-	301,115	-	-	-	1,987,074	-	-	-	2,288,189
Total Projects	\$ 13,301,242	\$ 437,654	\$ 717,457	\$ 126,037	\$ 140,043	\$ 3,284,597	\$ 11,473,471	\$ -	\$ -	\$ 29,480,501

EXPENSES BY PROJECT & VENDOR

WCHS/Greenview Shores			
Vendor	Amount	Category	Subcategory
ABC SUPPLY CO., INC.	\$ 20,363	Construction	Roofing
ADONEL CONCRETE PALM BEACH, INC.	\$ 28,677	Construction	Concrete
AMERICAN COPPER & BRASS, LLC.	\$ 450,000	Construction	LED Lighting
AUTMOW LLC	\$ 37,550	Equipment	Marker Robot
BALL FABRICS INC	\$ 40,716	Equipment	Netting
BLASTOFF EQUIPMENT INC	\$ 5,259	Equipment	Pressure Washer Trailer
BOARD OF COUNTY COMMISSIONERS	\$ 500	Miscellaneous	Plan Review
BSN SPORTS, LLC	\$ 14,425	Equipment	Batting Cages
BURKHARDT CONSTRUCTION, INC.	\$ 2,800	Equipment	Shades
CA FLORIDA HOLDINGS, LLC	\$ 289	Miscellaneous	Advertising
CDW GOVERNMENT, INC.	\$ 4,153	Equipment	Cameras
CEMEX CONSTRUCTION MATERIALS FLORIDA, LLC	\$ 226,515	Construction	Concrete
CONCRETE PRODUCTS OF THE PALM BEACHES, INC.	\$ 65,700	Construction	Precast Structure
CORE & MAIN LP	\$ 117,986	Construction	Water & Sewer Materials
D.S. EAKINS CONSTRUCTION CORP.	\$ 84,400	Construction	Concrete
DEERE & COMPANY	\$ 12,990	Equipment	Gator
DEPT OF HEALTH BUREAU OF LAB	\$ 1,150	Miscellaneous	Permits
FACTORY DIRECT SUPPLY WPB, LLC.	\$ 11,848	Construction	Rebar
FIELDTURF USA, INC.	\$ 1,019,832	Construction	Turf
FLORIDA QUALITY TRUSS, INC.	\$ 14,100	Construction	Truss
KAUFMAN LYNN CONSTRUCTION, INC.	\$ 9,644,553	Construction	Construction
KIMLEY-HORN AND ASSOCIATES, INC.	\$ 891,450	Other Svcs	Engineering & Architectural Svcs
L.D. MULLINS LUMBER CO.	\$ 14,205	Construction	Lumber
LANDSCAPE FORMS, INC.	\$ 40,755	Equipment	Umbrellas
MISC PCARD VENDORS	\$ 793	Miscellaneous	
PIONEER MANUFACTURING COMPANY	\$ 52,249	Equipment	Paint Machine
QUALITE SPORTS LIGHTING LLC	\$ 3,590	Construction	Lighting
SHENANDOAH GENERAL CONSTRUCTION LLC	\$ 37,038	Construction	
SOUTH FLA WATER MNGT DISTRICT	\$ 2,100	Miscellaneous	Permits
SOUTHEASTERN PUMP	\$ 45,181	Construction	Lift Stations
SPORTSFIELD SPECIALTIES, INC.	\$ 56,405	Equipment	Sports Equipment
STEPHENS PIPE & STEEL, LLC	\$ 43,973	Construction	Fencing
TIERRA SOUTH FLORIDA INC	\$ 2,025	Miscellaneous	Permits
VARICORE TECHNOLOGIES INC.	\$ 46,608	Construction	Drainage Piping
WORLD ELECTRIC SUPPLY, INC.	\$ 97,529	Construction	Electrical
WYNN & SONS ENVIRONMENTAL CONSTRUCT	\$ 48,821	Equipment	Softball Cages
MISC ACCOUNTING ENTRIES (ACCRUALS, RETAINAGE, PERMITS)	\$ 114,713	Construction	
TOTAL	\$ 13,301,242		

Southshore Community Park

<u>Vendor</u>	<u>Amount</u>	<u>Category</u>	<u>Subcategory</u>
ARS ENVIRONMENTAL INC	\$ 1,500	Consultant	Building Survey
CLANCY'S SPORTS PROPERTIES, LLC	\$ 41,776	Consultant	Feasibility Study
GANNETT MEDIA CORP	\$ 434	Miscellaneous	Advertising
KIMLEY-HORN AND ASSOCIATES, INC.	\$ 69,764	Other Svcs	Engineering & Architectural Svcs
MISC PCARD VENDORS	\$ 258	Miscellaneous	
SCHUMACHER, DON	\$ 23,616	Consultant	
DAVCO ELECTRICAL CONTRACTORS CORP	\$ 4,870	Other Svcs	Relocate Equipment
VERDEX CONSTRUCTION, LLC	\$ 300,785	Construction	
MISC ACCOUNTING ENTRIES (ACCRUALS, RETAINAGE, PERMITS)	\$ (5,349)	Construction	Permits & Market Study
TOTAL	\$ 437,654		

Village Park

<u>Vendor</u>	<u>Amount</u>	<u>Category</u>	<u>Subcategory</u>
CJ CONTRACTING, LLC.	\$ 105,205	Construction	Concession Stand
CREATIVE CONTRACTING GROUP	\$ 314,650	Construction	Concession Stand & Baseball Field
ODOMS SOD	\$ 3,600	Construction	Sod
ROBERTSON INDUSTRIES, INC	\$ 168,096	Equipment	Sports Equipment
TAYLOR SUPPLY	\$ 45,600	Construction	Dugouts
THE PALM BEACH POST	\$ 774	Miscellaneous	Advertising
TRI-COUNTY BUILDING SPECIALTIES, INC	\$ 24,818	Construction	Bathroom Partitions
WYNN & SONS ENVIRONMENTAL CONSTRUCT	\$ 20,485	Construction	Concession Stand
MISC ACCOUNTING ENTRIES (ACCRUALS, RETAINAGE, PERMITS)	\$ 34,436	Construction	
TOTAL	\$ 717,664		

Greenbriar Park

<u>Vendor</u>	<u>Amount</u>	<u>Category</u>	<u>Subcategory</u>
KIMLEY-HORN AND ASSOCIATES, INC.	\$ 109,630	Other Svcs	Engineering & Architectural Svcs
THE PALM BEACH POST	\$ 122	Miscellaneous	Advertising
MISC ACCOUNTING ENTRIES (ACCRUALS, RETAINAGE, PERMITS)	\$ 16,079	Construction	
TOTAL	\$ 125,830		

Skate Park

<u>Vendor</u>	<u>Amount</u>	<u>Category</u>	<u>Subcategory</u>
AMERICAN RAMP COMPANY, INC.	\$ 129,790	Construction	
REP SERVICES INC	\$ 3,706	Equipment	Benches
WYNN & SONS ENVIRONMENTAL CONSTRUCT	\$ 6,547	Construction	
TOTAL	\$ 140,043		

Aquatics Center

<u>Vendor</u>	<u>Amount</u>	<u>Category</u>	<u>Subcategory</u>
BOARD OF COUNTY COMMISSIONERS	\$ 7,322	Miscellaneous	
ENGENUITY GROUP, INC.	\$ 19,936	Other Svcs	Engineering & Architectural Svcs
GANNETT MEDIA CORP	\$ 399	Miscellaneous	Advertising
OHLSON LAVOIE CORPORATION	\$ 1,974,022	Other Svcs	Engineering & Architectural Svcs
SOUTH FLA WATER MNGT DISTRICT	\$ 3,300	Miscellaneous	Permits
O'ROURKE ENGINEERING & PLANNING	\$ 18,620	Other Svcs	Engineering & Architectural Svcs
TIERRA SOUTH FLORIDA INC	\$ 30,575	Other Svcs	Engineering & Architectural Svcs
WHARTON-SMITH, INC	\$ 785,308	Other Svcs	Consultant during Design & Construction
WJN, LLC	\$ 12,000	Other Svcs	Engineering & Architectural Svcs
MISC ACCOUNTING ENTRIES (ACCRUALS, RETAINAGE, PERMITS)	\$ 425,353	Personnel	
MISC VENDORS	\$ 400	Miscellaneous	
WGI, INC.	\$ 4,160	Other Svcs	Land Development
COTLEUR & HEARING	\$ 3,203	Other Svcs	Site Planning
TOTAL	\$ 3,284,597		

Town Center

Vendor	Amount	Category	Subcategory
ACCELERATED TECHNOLOGIES	\$ 5,216	Construction	Cable Run
ARDAMAN & ASSOCIATES, INC.	\$ 900	Other Svcs	Field Permeability Test
BRIGHTVIEW LANDSCAPE DEVELOPMENT, INC.	\$ 36,634	Construction	Trees
BURKHARDT CONSTRUCTION, INC.	\$ 2,127,459	Construction	Boardwalk
CDW GOVERNMENT, INC.	\$ 10,745	Equipment	Cameras
D.S. EAKINS CONSTRUCTION CORP.	\$ 40,248	Construction	Concrete
ENGENUITY GROUP, INC.	\$ 2,798	Other Svcs	Survey
GOLDEN MARINE SYSTEMS, LLC	\$ 147,443	Construction	Docks
HORT ENTERPRISES, INC.	\$ 37,226	Construction	Root Barrier Panels
INTEGRATED FIRE AND SECURITY SOLUTIONS INC.	\$ 2,235	Construction	Fiber
IRONSMITH, INC.	\$ 8,530	Construction	Materials
J&A SERVICES LLC	\$ 4,860	Construction	Fencing
K & M ELECTRIC SUPPLY INC	\$ 636	Construction	Electrical
KAUFMAN LYNN CONSTRUCTION, INC.	\$ 7,297,303	Construction	
LANDSCAPE FORMS, INC.	\$ 104,128	Equipment	Umbrellas and Chairs
OLDCASTLE APG SOUTH, INC.	\$ 188,363	Construction	Pavers
PALM BEACH IRON WORKS, INC.	\$ 78	Construction	Materials
REP SERVICES INC	\$ 598,944	Equipment	Poligon & Benches
ROCKY'S HARDWARE, INC.	\$ 11	Construction	Materials
SIMMONS & WHITE, INC.	\$ 102,753	Other Svcs	Design
SITEONE LANDSCAPE SUPPLY, LLC	\$ 29,865	Construction	Materials
SOUTH FLA WATER MNGT DISTRICT	\$ 3,300	Miscellaneous	Permits
THE PALM BEACH POST	\$ 251	Miscellaneous	Advertising
TREMRON, LLC	\$ 8,550	Construction	Geogrid Materials
URBAN DESIGN STUDIO, LLC	\$ 575,225	Other Svcs	Design
WYNN & SONS ENVIRONMENTAL CONSTRUCT	\$ 1,310	Construction	
MISC ACCOUNTING ENTRIES (ACCRUALS, RETAINAGE, PERMITS)	\$ 62,798	Construction	
H & J CONTRACTING, INC.	\$ 49,023	Construction	Drainage
T & T AUDIO VISUAL, INC	\$ 21,440	Equipment	Audio system
EDWARD DUGGER + ASSOCIATES, P.A.	\$ 5,200	Other Svcs	Audio system testing
TOTAL	\$ 11,473,471		

TOTAL SPENT	\$ 29,480,501	\$ -	\$ -
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