

MEMORANDUM

To: Parks & Recreation Advisory Board (PRAB)

From: Office of Financial Management & Budget (OFMB)

Date: May 14, 2025

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 May 14, 2025, the Village of Wellington collected \$2,622,790 in Surtax revenues on a \$5,050,000 revised budget or 52% of budget.

Since inception, Wellington has collected \$42,106,293 in Surtax revenues. In addition, the Village has earned \$2,348,653 in investment earnings from 2017-2025. The Village has provided additional funding (transfers in less transfers out) of \$22.8 million to cover project expenses.

The project expenditures for fiscal year 2025 through May 14, 2025 are outlined below for each surtax project with project budget.

<u>2025 Sales Surtax Project</u>				
	<u>Community/</u>			
	<u>SS Park</u>	<u>Aquatics Center</u>	<u>General Surtax</u>	<u>Total</u>
Revised Budget	\$ 1,583,359	\$ 25,653,266	\$ 5,050,000	\$ 32,286,626
FY 2025 Expenses	1,152,647	9,035,537	-	\$ 10,187,308
<i>Remain. Budget</i>	\$ 430,713	\$ 16,617,729	\$ 5,050,000	\$ 22,099,317

- South Shore Community Park: In fiscal year 2023, Council approved site preparation and demolition of the storage building. In 2024, approval to renovate the facility was approved for a total of \$1.3 million. The renovation scope of work included open play fields, two practice fields, restroom improvements, sidewalks, sodding, and irrigation. The current budget is \$1.5 million with expenses of \$1,152,647 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 \$25.6 million with expenses of \$9.0 million as of the date of this report.
- General Surtax: Current budget of \$5,050,000 with expenses of \$0 as of the date of this report.

SALES SURTAX SUMMARY

Sales Surtax Revenue

	<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	6,178,018			1,182,539	16,000,000	23,360,557
FY 2025	2,622,790	-	-	549,163	-	3,171,953
Total Revenue	\$ 42,106,293	\$ 200,000	\$ 200,509	\$ 2,348,653	\$ 24,588,091	\$ 69,443,546

Sales Surtax Expenditures

	<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	61,726	6,067,179	-	6,128,905
FY 2025	-	10,187,308	300,000	10,487,308
Total Expenditures	\$ 61,726	\$ 43,446,799	\$ 1,780,000	\$ 45,288,525

Sales Surtax Project Summary

	<u>WCHS/ Greenview Shores</u>	<u>Community/ SS Park</u>	<u>Village Park Upgrades</u>	<u>Greenbriar Park Improvements</u>	<u>Skate Park Renovations</u>	<u>Aquatics Center</u>	<u>Town Center</u>	<u>Public Safety</u>	<u>Other Projects</u>	<u>Total</u>
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	-	483,893	-	-	-	5,645,009	-	-	-	6,128,902
FY 2025	-	1,152,647	-	-	-	9,035,537	(876)	-	-	10,187,308
Total Projects	\$13,301,242	\$ 1,773,079	\$ 717,457	\$ 126,037	\$ 140,043	\$ 15,978,070	\$ 11,472,595	\$ -	\$ -	\$ 43,508,522

SALES SURTAX EXPENDITURE DETAIL

EXPENSES BY PROJECT & VENDOR

<u>WCHS/Greenview Shores</u>			
<u>Vendor</u>	<u>Amount</u>	<u>Category</u>	<u>Subcategory</u>
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	Installation of Post
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
BURKHARDT CONSTRUCTION, INC.	\$ 790,143	Construction	Plans
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	Consultant Fee
DAVCO ELECTRICAL CONTRACTORS CORP	\$ 4,870	Other Svcs	Relocate Equipment
WYNN & SONS ENVIRONMENTAL CONSTRUCTION CO. LLC	\$ 48,400	Construction	
VERDEX CONSTRUCTION, LLC	\$ 437,223	Construction	Bldg Demo, Liability Ins, Permits, Gen Exp
CXT INCORPORATED	\$ 330,700	Construction	
MISC ACCOUNTING ENTRIES (ACCRUALS, RETAINAGE, PERMITS)	\$ 24,395	Construction	Permits & Market Study
TOTAL	\$ 1,773,079		

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			
Vendor	Amount	Category	Subcategory
A & T EUROPE SPA	\$ 1,190,193	Construction	
ATLANTIC ENVIRONMENTAL SYSTEMS, INC.	\$ 47,100	Construction	
BCPE ULYSSES BUYERCO, INC.	\$ 6,924	Construction	
BEST LIGHTING SUPPLY, INC.	\$ 420,081	Construction	
BOARD OF COUNTY COMMISSIONERS	\$ 7,322	Miscellaneous	
BREVARD CONSTRUCTORS, INC.	\$ 503,956	Construction	
CABANA COUTURE LLC	\$ 310,915	Construction	
CEMEX, INC.	\$ 17,453	Construction	
CENTRAL CONCRETE SUPERMIX, INC	\$ 239,043	Construction	
COTLEUR & HEARING	\$ 13,191	Other Svcs	Site Planning
ENGENUITY GROUP, INC.	\$ 19,936	Other Svcs	Engineering & Architectural Svcs
ERIC'SONS, INC.	\$ 111,982	Construction	
FACTORY DIRECT SUPPLY WPB, LLC.	\$ 10,181	Construction	
FERGUSON ENTERPRISES, LLC	\$ 443,616	Construction	Supplier
G.PROULX BUILDING PRODUCTS, LLC	\$ 123,742	Construction	
GANNETT MEDIA CORP	\$ 399	Miscellaneous	Advertising
HEYDEN ENTERPRISES, LLC	\$ 33,831	Miscellaneous	
K & M ELECTRIC SUPPLY INC	\$ 141,085	Construction	
LOTSPEICH CO OF FLORIDA, INC.	\$ 129,264	Construction	
MISC ACCOUNTING ENTRIES (ACCRUALS, RETAINAGE, PERMITS)	\$ 596,457	Personnel	
MISC PCARD VENDORS	\$ 262	Miscellaneous	
MISC VENDORS	\$ 400	Miscellaneous	
MUSCO SPORTS LIGHTING, LLC	\$ 58,401	Construction	
OHLSON LAVOIE CORPORATION	\$ 2,139,249	Other Svcs	Engineering & Architectural Svcs
O'ROURKE ENGINEERING & PLANNING	\$ 18,620	Other Svcs	Engineering & Architectural Svcs
SCP DISTRIBUTORS LLC	\$ 761,468	Construction	
SIGNS BY TOMORROW	\$ 2,662	Miscellaneous	
SOUTH FLA WATER MNGT DISTRICT	\$ 3,300	Miscellaneous	Permits
SPLASHTACULAR, LLC	\$ 123,051	Other Svcs	
STAN WEAVER & COMPANY INC	\$ 10,865	Other Svcs	
TIERRA SOUTH FLORIDA INC	\$ 30,575	Other Svcs	Engineering & Architectural Svcs
TITAN FLORIDA LLC	\$ 9,826	Miscellaneous	
TRANE U.S. INC.	\$ 150,895	Construction	
US CONCRETE PRODUCTS CORPORATION	\$ 31,318	Construction	Supplier
WGI, INC.	\$ 4,160	Other Svcs	Land Development
WHARTON-SMITH, INC	\$ 7,688,472	Other Svcs	Consultant during Design & Construction
WJN, LLC	\$ 577,285	Other Svcs	Engineering & Architectural Svcs
WORLD ELECRIK SUPPLY, LLC	\$ 590	Miscellaneous	
TOTAL	\$ 15,978,070		

Town Center			
<u>Vendor</u>	<u>Amount</u>	<u>Category</u>	<u>Subcategory</u>
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
TREMIRON, 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)	\$ 61,922	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	\$ 11,472,595		

TOTAL SPENT	\$ 43,508,522
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