

## MEMORANDUM

**To:** Parks & Recreation Advisory Board (PRAB)

**From:** Office of Financial Management & Budget (OFMB)

**Date:** 5/31/2023

**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 31, 2023, the Village of Wellington collected \$3,537,706 in Surtax revenues on a \$4,905,024 budget or approximately 72% of budgeted revenues for Fiscal Year 2023. Since inception, Wellington has collected \$30,787,236 in Surtax revenues. In addition, the Village has earned \$522,964 in investment earnings from 2017-2023. The Village has provided additional funding (transfers in less transfers out) of \$7.1 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 capital expenditures for the period ended May 31, 2023 are outlined below for each surtax project with project budget.

| 2023 Sales Surtax Project |                                   |                               |                        |                     |                      |                       |                      |
|---------------------------|-----------------------------------|-------------------------------|------------------------|---------------------|----------------------|-----------------------|----------------------|
|                           | <u>WCHS/<br/>Greenview Shores</u> | <u>Community/<br/>SS Park</u> | <u>Aquatics Center</u> | <u>Town Center</u>  | <u>Public Safety</u> | <u>Other Projects</u> | <u>Total</u>         |
| Revised Budget            | \$ 97,324                         | \$ 1,934,550                  | \$ 4,914,802           | \$ 7,412,493        | \$ 300,000           | \$ 100,000            | \$ 14,759,168        |
| FY 2023 Expenses          | 40,716                            | (14,188)                      | 291,004                | 4,208,896           | -                    | -                     | \$ 4,526,428         |
| <b>Remain. Budget</b>     | <b>\$ 56,607</b>                  | <b>\$ 1,948,739</b>           | <b>\$ 4,623,797</b>    | <b>\$ 3,203,597</b> | <b>\$ 300,000</b>    | <b>\$ 100,000</b>     | <b>\$ 10,232,740</b> |

- Greenview Shores Park (aka WCHS project) has incurred expenses of \$40,716. Village Council awarded contracts totaling \$12,212,904 to Kaufman Lynn and Kimley Horn for construction and construction administration. The Grand Opening was on June 16, 2021 at the beautiful new complex! Additional expenses included softball batting cages and field equipment.
- Town Center Phase II: Village Council approved the Kaufman Lynn Construction Inc. contract for Phase II construction February 22, 2022 with an estimated cost of \$8,283,733. Phase II construction of the north parking is completed. The second part of Phase II has begun with the construction of the Amphitheater and Scott's Place expansion was completed in May 2023.
- Aquatics Complex: In January 2023, the Village awarded a contract to Ohlson Lavoie Corporation for Architectural & Engineering Services in the amount of \$1.9 million, of which \$291,004 has been expensed to date.

## SALES SURTAX SUMMARY

### Sales Surtax Revenue

|                      | <u>Surtax Collected</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               | (389,329)                | 5,858,091           | 11,465,999           |
| FY 2023              | 3,537,706               | 342,374                  | -                   | 3,880,080            |
| <b>Total Revenue</b> | <b>\$ 30,787,236</b>    | <b>\$ 522,964</b>        | <b>\$ 8,588,091</b> | <b>\$ 39,898,291</b> |

### Sales Surtax Expenditures

|                           | <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                   | 4,526,428            | -                    | 4,526,428            |
| <b>Total Expenditures</b> | <b>\$ 25,499,198</b> | <b>\$ 1,480,000</b>  | <b>\$ 26,979,198</b> |

# SALES SURTAX EXPENDITURE DETAIL

## Sales Surtax Project Summary

|                       | <u>WCHS/<br/>Greenview Shores</u> | <u>Community/<br/>SS Park</u> | <u>Village Park<br/>Upgrades</u> | <u>Greenbriar Park<br/>Improvements</u> | <u>Skate Park<br/>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                            | (14,188)                      | -                                | -                                       | -                                 | 291,004                | 4,208,896            | -                    | -                     | 4,526,428            |
| <b>Total Projects</b> | <b>\$ 13,301,242</b>              | <b>\$ 129,327</b>             | <b>\$ 717,457</b>                | <b>\$ 126,037</b>                       | <b>\$ 140,043</b>                 | <b>\$ 291,227</b>      | <b>\$ 10,793,865</b> | <b>\$ -</b>          | <b>\$ -</b>           | <b>\$ 25,499,198</b> |

## 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    |                                  |
| 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    |                                  |
| <b>TOTAL</b>   | <b>\$ 13,301,242</b> |                 |                                  |

**Southshore Community Park**

| <b><u>Vendor</u></b>                                   | <b><u>Amount</u></b> | <b><u>Category</u></b> | <b><u>Subcategory</u></b>        |
|--|----------------------|------------------------|----------------------------------|
| 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             |                                  |
| MISC ACCOUNTING ENTRIES (ACCRUALS, RETAINAGE, PERMITS) | \$ (8,020)           | Construction           |                                  |
| <b>TOTAL</b>   | <b>\$ 129,327</b>    |                        |                                  |

**Village Park**

| <b><u>Vendor</u></b>                                   | <b><u>Amount</u></b> | <b><u>Category</u></b> | <b><u>Subcategory</u></b>         |
|--|----------------------|------------------------|-----------------------------------|
| 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           |                                   |
| <b>TOTAL</b>   | <b>\$ 717,664</b>    |                        |                                   |

**Greenbriar Park**

| <b><u>Vendor</u></b>                                   | <b><u>Amount</u></b> | <b><u>Category</u></b> | <b><u>Subcategory</u></b>        |
|--|----------------------|------------------------|----------------------------------|
| 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           |                                  |
| <b>TOTAL</b>   | <b>\$ 125,830</b>    |                        |                                  |

**Skate Park**

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

| Aquatics Center  |                      |               |                                  |
|--|----------------------|---------------|----------------------------------|
| Vendor   | Amount               | Category      | Subcategory                      |
| GANNETT MEDIA CORP                                     | \$ 222               | Miscellaneous | Advertising                      |
| OHLSON LAVOIE CORPORATION                              | \$ 291,004           | Other Svcs    | Engineering & Architectural Svcs |
| <b>TOTAL</b>   | <b>\$ 291,227</b>    |               |                                  |
|  |                      |               |                                  |
| 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.                         | \$ 33,930            | 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.                        | \$ 6,740,656         | Construction  |                                  |
| LANDSCAPE FORMS, INC.                                  | \$ 104,128           | Equipment     | Umbrellas and Chairs             |
| OLDCASTLE APG SOUTH, INC.                              | \$ 183,760           | 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                          | \$ 12,733            | 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                               | \$ 555,982           | Other Svcs    | Design                           |
| WYNN & SONS ENVIRONMENTAL CONSTRUCT                    | \$ 1,310             | Construction  |                                  |
| MISC ACCOUNTING ENTRIES (ACCRUALS, RETAINAGE, PERMITS) | \$ 62,798            | Construction  |                                  |
| <b>TOTAL</b>   | <b>\$ 10,793,865</b> |               |                                  |
|  |                      |               |                                  |
|  |                      |               |                                  |
|  |                      |               |                                  |
| <b>TOTAL SPENT</b>                                     | <b>\$ 25,499,198</b> | <b>\$ -</b>   | <b>\$ -</b>                      |