

## Background

On January 24, 2017, the Village of Wellington Council approved the Parks and Recreation Advisory Board as the independent citizen oversight committee to review Surtax expenditures. Palm Beach County voters approved the one-cent sales surtax on November 8, 2016. The Surtax commenced on January 1, 2017 and automatically sunsets on December 31, 2026, unless it sunsets earlier pursuant to the terms of County Ordinance No. 2016-032. Pursuant to the County Ordinance and the ballot language approved by the voters, City expenditures of Surtax proceeds shall be subject to independent oversight by citizen committees.

The ballot language is as follows:

### ***Countywide Question – November 8, 2016***

#### ***PALM BEACH COUNTY DISTRICT SCHOOLS, CITIES AND COUNTY GOVERNMENT INFRASTRUCTURE ONE-CENT SALES SURTAX***

*To enhance education by improving district-owned school buildings, equipment, technology and security; purchase school buses, public safety vehicles and equipment; and equip, construct and repair roads, bridges, signals, streetlights, sidewalks, parks, drainage, shoreline and wastewater infrastructure, recreational and governmental facilities; shall the County levy a one-cent sales surtax beginning January 1, 2017 and automatically ending on or before December 31, 2026, with independent oversight by citizen committees?*

\_\_\_\_ FOR THE ONE CENT SALES TAX  
\_\_\_\_ AGAINST THE ONE CENT SALES TAX

Wellington's estimated total surtax collections ranged between a total of approximately \$32 million to \$38 million. At this time, we are using \$35 million as the total estimated surtax collection, or \$3.5 million per year for ten years. Wellington has collected approximately \$2.6 million as of September 30, 2017. The Fiscal Year 2017/2018 Budget included the estimated annual surtax revenue of \$3.5 million. The total surtax funds budgeted, including the carryforward of fiscal year 2017 collections is \$6.1 million.

The Fiscal Year 2017/2018 Budget included the following projects funded by surtax revenues:

Sales Surtax Projects		FY 2018 Budget	FY 2019 Budget
Projects		0	\$1,256,000
Skate Park Improvement			
Community Park Renovation	Design, renovations to fields and restrooms	\$2,583,000	
Olympia Park Field Renovation			\$1,000,000
VP Playground Surfacing		\$ 170,000	

VP Renovations	Bathrooms, concessions, pavilion upgrades	\$ 600,000	
Greenbriar Dog Park Improvements	Open space, bermuda		\$1,000,000
Construct Additional Gym			
Thoroughfare Signage			\$ 250,000
VP Dugouts		\$ 153,000	
Sub-Total Sales Surtax Projects		\$3,506,000	\$3,506,000
FY 2017 Carryforward		\$2,600,000	
Total Sales Surtax Projects		\$6,106,000	\$3,506,000

The first major project listed is the Community Park Renovation. Community Park is now known as South Shore Park (aka the “Old Boys and Girls Club”). Wellington’s Council has included a complete rebuild of this park using the carryforward funding of \$2.6 million plus the additional Fiscal Year 2018 funding of \$2,583,000 for a total of approximately \$5,183,000 for the project (see Exhibit A: South Shore Park Design Layout).

Another major project listed is the Greenbriar Dog Park Improvements. This project has moved to the forefront because of the need for more open play fields (see Exhibit B: Greenbriar Park). This project involves the development of the former tree farm site and the debris site. Overall project costs are preliminarily estimated to be in the \$4 million range for complete site development. This project will span multiple budget years as it is completed.

Smaller projects for playground surfacing, renovations, and dugouts are budgeted as shown.

The Surtax Oversight Committee will receive quarterly reports for project expenditures. It is anticipated that expenditures will begin in early 2018.

### **Action Item**

1. Confirmation by the Parks and Recreation Advisory Board serving as the Surtax Oversight Committee that the projects listed above comply with the Surtax language as investments in infrastructure.