

OFFICE OF INSPECTOR GENERAL

PALM BEACH COUNTY, FLORIDA



OIG INSIGHTS:

ONE-PENNY SALES SURTAX

Annual Update - 2020

Palm Beach County and Municipalities

November 9, 2020

CA-2019-0092

OFFICE OF INSPECTOR GENERAL MISSION, VISION, AND VALUES

Mission Statement (Why we exist and What we do)

Our purpose (why we exist) is to provide independent and objective, insight, oversight, and foresight in promoting integrity, efficiency, and overall effectiveness in government.

Our promise (what we do) is to accomplish this through audits, investigations, contract oversight, and outreach activities.

Vision Statement (Where we are going)

To promote positive change throughout local governments and public organizations in Palm Beach County with an inspired and skilled team that strives for continuous improvement.

Values (What we believe and How we behave)

Professionalism – We take pride in our purpose, profession, products, results, and conduct.

Respect – We are respectful of others and recognize their value.

Integrity – We do the right thing, the right way, for the right reason.

Dedication – We are dedicated to our purpose, our work, and the people we serve.

Excellence – We strive for excellence in everything we do.

“Enhancing Public Trust in Government”

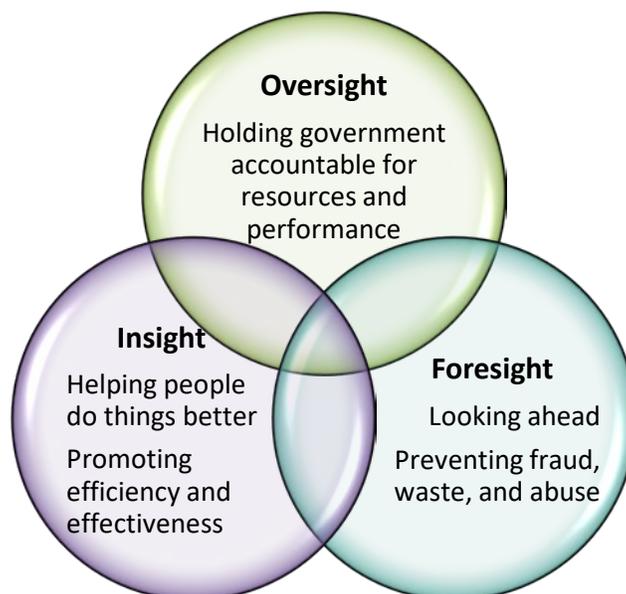


TABLE OF CONTENTS

Number	Subject	Page
I.	What is <i>OIG Insights</i> ?	1
II.	Acknowledgements	1
III.	One-Penny Sales Surtax Overview	2
IV.	Surtax Revenue Distribution	3
V.	COVID-19 Revenue Impact	5
VI.	Surtax Expenditures and Budgets	6
VII.	OIG Oversight	8
VIII.	Suggestions	9
IX.	Exhibits	10
	<i>Exhibit A – FL DOR Surtax Revenue Distribution</i>	<i>11-12</i>
	<i>Exhibit B – Surtax Revenue (Actual vs Projected) - Chart</i>	<i>13</i>
	<i>Exhibit C – Annual Update: Budgets & Expenditures</i>	<i>14-16</i>
	<i>Exhibit D – Annual Surtax Revenue & Expenditures - Chart</i>	<i>17</i>
	<i>Exhibit E – Surtax Project Spotlights</i>	<i>18-35</i>

WHAT IS OIG INSIGHTS?

OIG Insights is a guide for the citizens of Palm Beach County, managers, leaders, and employees of Palm Beach County and Municipal governments with important information about the **One-Penny Sales Surtax** that went into effect on January 1, 2017.

The Office of Inspector General (OIG) has updated information on the surtax program since publishing the **OIG Insights: One-Penny Sales Surtax, CA-2017-0043**, on July 31, 2017, and **OIG Insights: One-Penny Sales Surtax: Annual Update - 2018, CA-2018-0098**, on November 13, 2018. The complete guides with exhibits can be found on our website at:

<http://pbcgov.com/OIG/onecenttax.htm>

This annual update will provide information on the One-Penny Sales Surtax programs from Palm Beach County and the Palm Beach's thirty-nine (39) municipalities (collectively, Municipalities) from public resources, documents, meetings, and surveys as of **September 30, 2020**. The update guide contains:

- An overview of the One-Penny Sales Surtax;
- Surtax revenue distributions from January 1, 2017 through September 30, 2020;
- Surtax expenditures from October 1, 2016 through September 30, 2020;
- Proposed Surtax budgets for FY 2021 (October 1, 2020 – September 30, 2021); and
- Information on what your OIG is specifically doing to guard taxpayer surtax dollars.

The annual update also contains **Project Spotlights** in **Exhibit E**, which highlights surtax projects completed and submitted by Palm Beach County and 11 Municipalities for inclusion in this guide.

ACKNOWLEDGEMENTS

The OIG would like to extend our appreciation to all the Palm Beach County Departments, including the Office of Financial Management & Budget, Department of Facilities Development & Operations, Department of Engineering & Public Works; all thirty-nine (39) Municipalities; and the League of Cities for their cooperation and courtesies extended to us during the contract oversight process.

For more information on the OIG, frequently asked questions, reports, tips, trends, best practices, and other reference materials, please visit our website: <http://pbcgov.com/OIG/>.

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ONE-PENNY SALES SURTAX OVERVIEW

On May 17, 2016, the Palm Beach Board of County Commissioners approved **Ordinance 2016-032** (Ordinance) to impose, contingent upon voter approval of a countywide referendum, a one-cent infrastructure surtax beginning January 1, 2017 and ending on December 31, 2026, or when **\$2.7 billion** in revenue is collected, whichever is earlier.

The majority of Palm Beach County residents voting approved the One-Penny Sales Surtax referendum on November 8, 2016. The Ordinance also required the establishment of independent **Citizen Oversight Committees** to provide for public review of expenditure of surtax proceeds, and provide annual reports to the governing board for the entity which created it.

Surtax funds are being used by the County, the Municipalities, and the School Board of Palm Beach County (School Board) to finance, plan, construct, reconstruct, renovate, and improve needed infrastructure such as buildings, equipment, roads, bridges, sidewalks, streetlights, traffic signalization, parks, recreational facilities, drainage, wastewater facilities, and public safety vehicles and equipment.

In accordance with a Surtax Interlocal Agreement (between the governmental entities), the Florida Department of Revenue (DOR) directly disburses shares of the total proceeds to the parties as follows:

- | | | |
|----------------------------|------------|--------------------------|
| • School Board | 50% | (\$1,350,000,000) |
| • Palm Beach County | 30% | (\$ 810,000,000) |
| • Municipalities | 20% | (\$ 540,000,000) |



SURTAX REVENUE DISTRIBUTION

The Florida Department of Revenue (DOR) collects and distributes Palm Beach County’s local discretionary sales surtax revenue. The distribution of the 30% municipal share of surtax revenue is based upon the resident population as determined annually by the Florida Legislature’s Office of Economic and Demographic Research. DOR began collection of Palm Beach County’s Infrastructure Surtax revenue on January 1, 2017, and has been disbursing 50% of the proceeds monthly to the County and Municipalities since March 2017.

- **FY 2017:** Between January 1, 2017, and September 30, 2017, DOR disbursed **\$45.1 million** in surtax revenue to Palm Beach County, and **\$30 million** in surtax revenue to the 39 Municipalities, for a combined Fiscal Year 2017 disbursement of **\$75.1 million**.
- **FY 2018:** From October 1, 2017 through September 30, 2018, DOR disbursed **\$83.5 million** in surtax revenue to Palm Beach County, and **\$55.7 million** to the 39 Municipalities, for a combined Fiscal Year 2018 disbursement of **\$139.2 million**.
- **FY 2019:** From October 1, 2018 through September 30, 2019, DOR disbursed **\$87.1 million** in surtax revenue to Palm Beach County, and **\$58.1 million** to the 39 Municipalities, for a combined Fiscal Year 2019 disbursement of **\$145.2 million**.
- **FY 2020:** From October 1, 2019 through September 30, 2020, DOR disbursed **\$83.7 million** in surtax revenue to Palm Beach County, and **\$55.8 million** to the 39 Municipalities, for a combined Fiscal Year 2020 total disbursement of **\$139.5 million**.

The 50% of the surtax revenue disbursed from **January 1, 2017**, through **September 30, 2020** was:

Entity	Revenue Disbursed
County	\$299,395,946
Municipalities	\$199,597,298
Total Surtax Revenue Disbursed	\$498,993,244

Please see **Exhibit A** for a detailed breakdown of DOR’s revenue distribution by fiscal year to County and Municipalities.

The infrastructure sales surtax ends after 10 years, or when **\$2.7 billion** in revenue is collected. A **50%** share for the County and Municipalities is **\$1.35 billion**, equally distributed over 120 months yields an expected, average (projected) monthly revenue distribution of **\$11.25 million**.

Exhibit B charts the actual surtax revenue distributions through September 30, 2020, versus the projected monthly revenue distribution as a trend line.

Overall, the actual revenue distribution to the County and Municipalities is approximately **3.2% higher** than the projected monthly revenue necessary to reach the \$1.35 billion in 10 years. As of September 30, 2020, actual revenues distributed to the County and the Municipalities exceeded the projected revenues by **\$15,243,244**.

The surtax revenue distribution represented in this update does not include any interest or bond proceeds earned by the local governments. The OIG defines the revenue posting as of the voucher date that DOR disbursed the surtax proceeds. Therefore, revenue collected in September 2020 but not distributed until October 2020 will be considered fiscal year 2021 surtax revenue for the purposes of this updated guide.

COVID-19 REVENUE IMPACT

The impact of the COVID-19 Pandemic on surtax revenue disbursed to the County and Municipalities during FY 2020 was indeterminable.

Below are the combined county and municipal monthly DOR revenue disbursement totals from January through September 2020:

Monthly Surtax Revenue Disbursement Change (Over/Under) During Covid-19 Pandemic				
Month-Year	Combined County & Municipal Revenue	Projected Revenue	Δ \$ (+/-)	Δ % (+/-)
Jan-2020	\$ 11,434,788	\$ 11,250,000	\$ 184,788	1.6%
Feb-2020	\$ 17,617,621	\$ 11,250,000	\$ 6,367,621	56.6%
Mar-2020	\$ 11,816,893	\$ 11,250,000	\$ 566,893	5.0%
Apr-2020	\$ 11,463,459	\$ 11,250,000	\$ 213,459	1.9%
May-2020	\$ 13,681,651	\$ 11,250,000	\$ 2,431,651	21.6%
Jun-2020	\$ 7,107,438	\$ 11,250,000	\$ (4,142,562)	-36.8%
Jul-2020	\$ 8,560,892	\$ 11,250,000	\$ (2,689,108)	-23.9%
Aug-2020	\$ 13,939,662	\$ 11,250,000	\$ 2,689,662	23.9%
Sep-2020	\$ 9,324,839	\$ 11,250,000	\$ (1,925,161)	-17.1%
Total:	\$ 104,947,243	\$ 101,250,000	\$ 3,697,243	3.7%

Although there are monthly variations in revenue distribution over the last 9 months of FY 2020, there are no consistent patterns or trends in the totals at this time that can be attributed to the pandemic. During the same period, the total revenue disbursed was almost **\$3.7M** more than the expected (projected) revenue.

Also, the total revenue for **FY 2020** did not appreciably vary when compared to the revenues from the two previous full fiscal year periods. The total combined county and municipal revenue disbursed for **FY 2020** was **\$139.5M**; the total revenue for **FY 2019** was **\$145.2M**; and the total revenue for **FY 2018** was **\$139.2M**.

Overall, the total combined county and municipal revenue DOR disbursed since March 2017 is in excess of the projected revenue by **3.2%**, or **\$15.2M**. This surplus may act as a cushion against revenue reducing economic events, like a pandemic.

At this time, the pandemic has not affected the government's ability to reach the **\$2.7B** surtax revenue threshold by **December 31, 2026**.

SURTAX EXPENDITURES AND BUDGETS

The One-Penny Sales Surtax Ordinance requires the **Citizen Oversight Committees** to publicly review expenditures of surtax proceeds, and provide annual reports to the governing board of the entity that created it. However, the Ordinance does not specify a date for submission of the annual report, or the time period for the report, i.e. calendar year or fiscal year.¹ The County and Municipal governments, or the individual Citizen Oversight Committee, sets the due date for filing the annual report and the reporting period. For this update, the OIG defines the annual reporting period as the fiscal year period.

The information in this annual update on surtax expenditures and budgets was obtained from publicly available resources posted online, surtax reports, financial reports, budgets, Capital Improvement Plans, agendas, meeting minutes, and OIG surveys.

Exhibit C summarizes the surtax expenditures for the County and Municipalities by fiscal year, and includes the surtax budget for FY 2021.

Fiscal Year 2017

From January 1, 2017 through September 30, 2017, Palm Beach County spent **\$14.6M** and the Municipalities spent **\$4.9M** on surtax funded projects. The combined Fiscal Year 2017 total expenditures were **\$19.5M**. The total expenditures represent **25.9%** of the fiscal year's revenue received.

Fiscal Year 2018

From October 1, 2017 through September 30, 2018, Palm Beach County spent **\$16.3M** and the Municipalities spent **\$18.6M** in surtax funded projects. The combined Fiscal Year 2018 total expenditures were **\$35.0M**. The total expenditures represent **25.1%** of the fiscal year's revenue received.

Fiscal Year 2019

From October 1, 2018 through September 30, 2019, Palm Beach County spent **\$27.9M** and the Municipalities spent **\$58.2M** in surtax funded projects. The combined Fiscal Year 2019 total expenditures were **\$86.1M**. The total expenditures represent **59.3%** of the fiscal year's revenue received.

Fiscal Year 2020

From October 1, 2019 through September 30, 2020, Palm Beach County spent **\$38.3M** and the Municipalities spent **\$41.3M** in surtax funded projects. The combined Fiscal Year 2020 total

¹ Section 129.04, Florida Statutes, states that the fiscal year for each county in Florida shall commence on October 1, and end on September 30. Section 166.241(1), Florida Statutes, requires municipalities to establish a fiscal year beginning October 1 of each year and ending September 30 of the following year.

expenditures were **\$79.6M**. The total expenditures represent **57.1%** of the fiscal year's revenue received.

Fiscal Year 2021

From October 1, 2020 through September 30, 2021, Palm Beach County has budgeted **\$75.2M**, and the Municipalities have budgeted **\$86.4M** for surtax funded projects. The combined budget for Fiscal Year 2021 is **\$161.6M**.

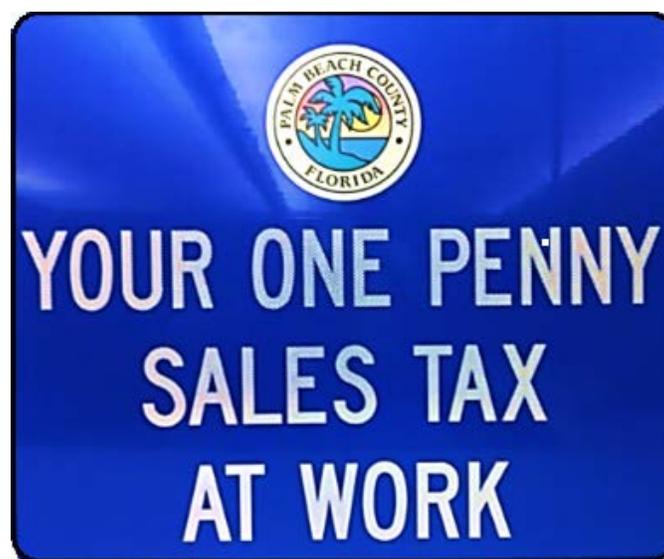
The preceding budget information does not include surtax funds from four municipalities that did not provide their 2021 Surtax Project Lists to the **League of Cities Infrastructure Surtax Citizens Oversight Committee** for review at the August 10, 2020 meeting. These municipalities are: Delray Beach, Loxahatchee Groves, Mangonia Park, and Pahokee.

Summary

Overall, from January 1, 2017 through September 30, 2020, Palm Beach County spent **\$97.0M** and the Municipalities spent **\$123.1M** for surtax funded projects, for combined total expenditures of **\$220.1M**.

The combined total expenditures of **\$220.1M** represents **44.1%** of the **\$499.0M** combined total revenue received during the same period, and only **16.3%** of the total **\$1.35B** maximum revenue for the County and Municipalities as specified in the ordinance.

Exhibit D charts the county and municipal combined surtax revenue versus the surtax expenditures by fiscal year.



OIG OVERSIGHT ACTIVITIES

*The OIG provides independent and objective insight, oversight, and foresight in promoting efficiency, effectiveness, and integrity in government. For the **One-Penny Sales Surtax**, the OIG will continue its vigilance in monitoring County and Municipal infrastructure project bids, contract awards, and expenditures for compliance with applicable ordinances, laws and regulations, including the surtax ordinance.*

Specific actions the OIG has/is taking to guard taxpayer surtax dollars:

- Contract Oversight & Evaluations Division (COED) is the OIG lead in One-Penny Sales Surtax oversight.
- *In **FY 2020**, COED monitored **49** individual contract activities funded by the One-Penny Sales Surtax.*
- Observing Surtax Citizen Oversight Committee meetings.
- Monitoring County and Municipal project lists, ordinances, resolutions, agendas, and announcements.
- Reviewing monthly surtax revenue distributions.
- Monitoring contract performance on surtax projects.
- Following Annual Reports of the Citizens Oversight Committees.
- Conducting ongoing training of OIG staff on construction audits, investigations, and oversight activities.
- Reporting the result of our contract oversight activities to the public. This is the **3rd** annual surtax guide published by the OIG.

SUGGESTIONS

As a matter of foresight, the OIG would suggest to all the County and Municipalities to monitor **One-Penny Sales Surtax** projects and expenditures to ensure that:



The Surtax Citizen Oversight Committee has been established prior to the expenditure of any surtax funds in accordance with Palm Beach County Ordinance 2016-032, and the Interlocal Agreement (R2016-0588);



The Surtax Citizen Oversight Committee reviews the expenditure of surtax proceeds to verify that funds were used for infrastructure projects in accordance with Section §212.055 (2)(d), Florida Statutes, Palm Beach County Ordinance 2016-032, and the Interlocal Agreement (R2016-0588);



The Surtax Citizen Oversight Committee provides an annual report to the governing board of the entity that created it in accordance with Palm Beach County Ordinance 2016-032, and the Interlocal Agreement (R2016-0588); and



All involved governmental entities maintain transparency on the **One-Penny Sales Surtax** by publicly publishing, posting, or conducting community outreach events on surtax program initiatives and project status.

INSIGHTS: ONE-PENNY SALES SURTAX
ANNUAL UPDATE 2020
EXHIBITS A – E

**EXHIBIT A - Florida Department of Revenue
Surtax Distribution**

Surtax Revenue Distribution January 1, 2017 – September 30, 2020					
Entity	Total FY 2020	Total FY 2019	Total FY 2018	Total FY 2017	Total-To-Date
Palm Beach County BOCC	\$83,694,909	\$87,140,642	\$83,492,854	\$45,067,541	\$299,395,946
Atlantis	\$139,928	\$148,249	\$143,016	\$78,123	\$509,316
Belle Glade	\$1,217,813	\$1,266,415	\$1,234,612	\$681,205	\$4,400,046
Boca Raton	\$6,467,933	\$6,723,722	\$6,309,216	\$3,426,563	\$22,927,434
Boynton Beach	\$5,314,371	\$5,419,585	\$5,229,127	\$2,841,635	\$18,804,719
Briny Breezes	\$42,235	\$30,910	\$29,590	\$16,202	\$118,936
Cloud Lake	\$9,485	\$10,181	\$9,577	\$5,193	\$34,437
Delray Beach	\$4,609,813	\$4,819,851	\$4,572,225	\$2,466,480	\$16,468,369
Glen Ridge	\$15,440	\$16,627	\$15,581	\$8,394	\$56,041
Golf	\$17,794	\$18,897	\$18,297	\$9,839	\$64,827
Greenacres	\$2,739,578	\$2,912,976	\$2,792,136	\$1,520,414	\$9,965,104
Gulf Stream	\$69,583	\$73,319	\$71,329	\$38,964	\$253,195
Haverhill	\$145,329	\$151,325	\$143,516	\$77,186	\$517,357
Highland Beach	\$252,993	\$264,343	\$257,300	\$140,551	\$915,187
Hypoluxo	\$189,779	\$199,594	\$193,976	\$105,062	\$688,411
Juno Beach	\$237,276	\$249,035	\$239,504	\$126,496	\$852,311
Jupiter	\$4,299,631	\$4,496,398	\$4,332,293	\$2,307,696	\$15,436,018
Jupiter Inlet Colony	\$28,318	\$29,811	\$29,375	\$15,461	\$102,965
Lake Clarke Shores	\$236,930	\$249,694	\$243,077	\$131,767	\$861,468
Lake Park	\$611,295	\$643,389	\$617,521	\$335,683	\$2,207,888
Lake Worth Beach	\$2,648,808	\$2,779,376	\$2,678,424	\$1,470,869	\$9,577,477
Lantana	\$787,435	\$789,075	\$765,611	\$417,086	\$2,759,206
Loxahatchee Groves	\$234,299	\$243,248	\$233,786	\$125,052	\$836,385
Manalapan	\$29,426	\$30,836	\$29,804	\$16,007	\$106,073

Exhibit A (cont)

Surtax Revenue Distribution					
January 1, 2017 – September 30, 2020					
Entity	Total FY 2020	Total FY 2019	Total FY 2018	Total FY 2017	Total-To-Date
Mangonia Park	\$141,590	\$148,908	\$141,801	\$76,483	\$508,783
North Palm Beach	\$872,112	\$920,990	\$874,106	\$476,547	\$3,143,755
Ocean Ridge	\$126,497	\$132,721	\$127,149	\$70,041	\$456,408
Pahokee	\$383,297	\$405,341	\$391,597	\$214,263	\$1,394,498
Palm Beach	\$574,323	\$607,279	\$574,637	\$313,937	\$2,070,175
Palm Beach Gardens	\$3,724,962	\$3,852,057	\$3,720,133	\$1,972,442	\$13,269,594
Palm Beach Shores	\$84,262	\$87,895	\$82,979	\$44,625	\$299,761
Palm Springs	\$1,623,474	\$1,702,959	\$1,657,657	\$869,935	\$5,854,025
Riviera Beach	\$2,453,144	\$2,567,770	\$2,426,984	\$1,325,594	\$8,773,491
Royal Palm Beach	\$2,626,444	\$2,745,610	\$2,654,338	\$1,435,458	\$9,461,850
South Bay	\$226,059	\$240,319	\$240,004	\$125,286	\$831,668
South Palm Beach	\$96,932	\$102,544	\$98,489	\$53,331	\$351,296
Tequesta	\$405,522	\$419,770	\$407,321	\$221,173	\$1,453,787
Wellington	\$4,313,755	\$4,524,744	\$4,310,351	\$2,337,056	\$15,485,906
West Palm Beach	\$7,798,741	\$8,067,998	\$7,765,464	\$4,146,927	\$27,779,131
Westlake	\$-	\$-	\$-	\$-	\$-
Subtotal County:	\$83,694,909	\$87,140,642	\$83,492,854	\$45,067,541	\$299,395,946
Subtotal Municipalities:	\$55,796,606	\$58,093,762	\$55,661,903	\$30,045,027	\$199,597,298
Total Revenue:	\$139,491,515	\$145,234,404	\$139,154,757	\$75,112,568	\$498,993,244

EXHIBIT B – County & Municipal Surtax Revenue

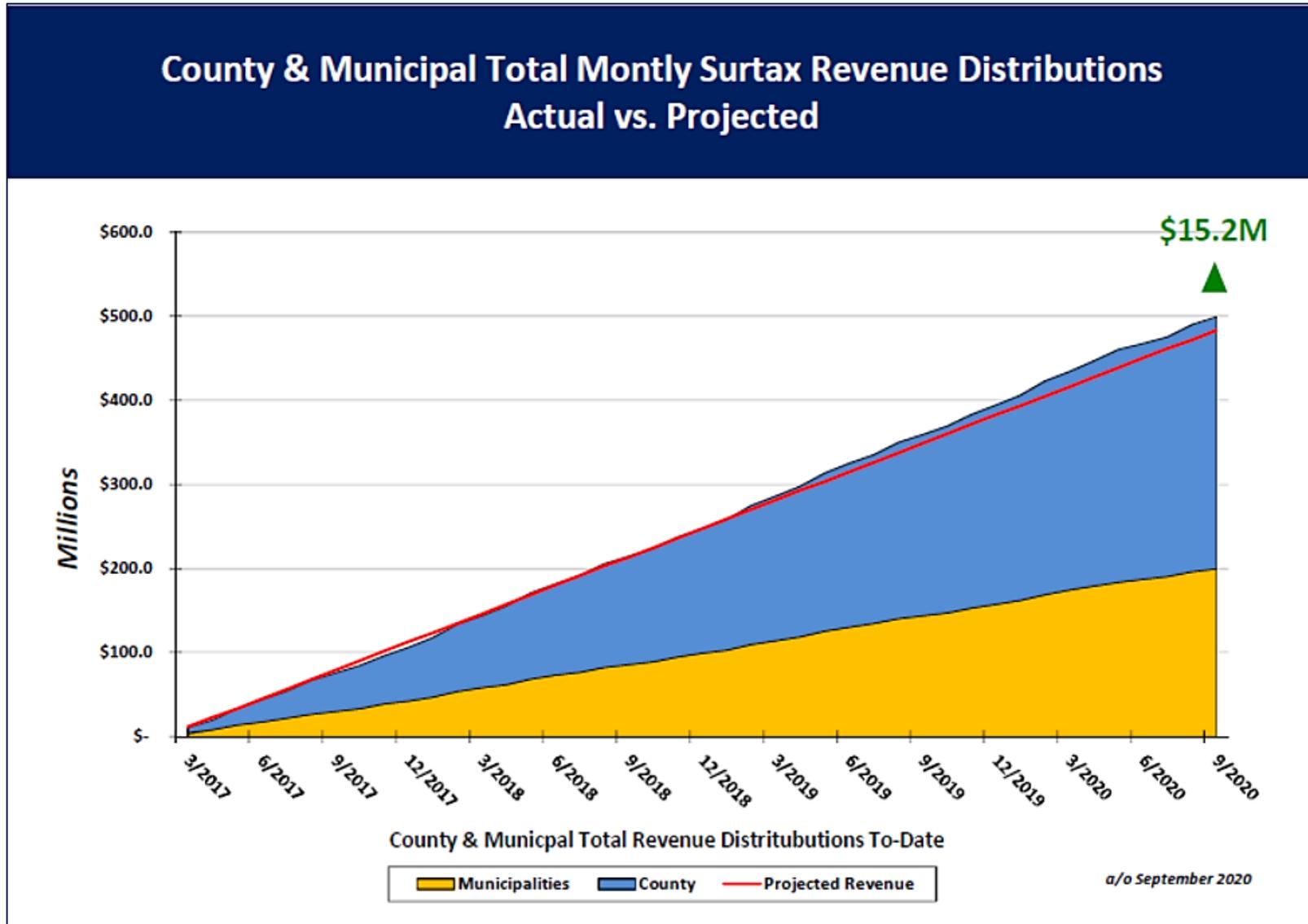


EXHIBIT C - Annual Summary: Budgets & Expenditures

	Surtax Revenue Disbursement from Dept of Revenue (1/1/17 - 9/30/20)	FY 2021 Surtax Budget	Total Surtax Expenditures FY2017-2020	FY 2020 Actual Surtax Expenditures	FY 2019 Actual Surtax Expenditures	FY 2018 Actual Surtax Expenditures	FY 2017 Actual Surtax Expenditures
Entity	Total To-Date	FY 21 Planned	Total Expenditures	FY 20 Actual	FY 19 Actual	FY 18 Actual	FY 17 Actual
Palm Beach County BOCC	\$ 299,395,946	\$ 75,246,832	\$ 97,034,625	\$ 38,315,130	\$ 27,851,250	\$ 16,304,182	\$ 14,564,063
Atlantis	\$ 509,316	\$ 135,000	\$ 678,668	\$ 266,883	\$ 199,388	\$ 212,397	\$ -
Belle Glade	\$ 4,400,046	\$ 1,697,850	\$ 2,597,525	\$ 195,056	\$ 2,197,688	\$ 204,781	\$ -
Boca Raton	\$ 22,927,434	\$ 20,097,500	\$ 19,658,464	\$ 9,480,719	\$ 8,070,470	\$ 2,107,275	\$ -
Boynton Beach	\$ 18,804,719	\$ 9,380,156	\$ 11,516,497	\$ 6,048,712	\$ 4,144,837	\$ 1,147,262	\$ 175,686
Briny Breezes	\$ 118,936	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cloud Lake	\$ 34,437	\$ 60,000	\$ 7,941	\$ -	\$ 7,941	\$ -	\$ -
Delray Beach	\$ 16,468,369		\$ 14,444,974		\$ 12,580,774	\$ 1,864,200	\$ -
Glen Ridge	\$ 56,041	\$ 17,000	\$ 21,779	\$ 6,433	\$ 3,261	\$ 12,085	\$ -
Golf	\$ 64,827		\$ -	\$ -	\$ -	\$ -	\$ -
Greenacres	\$ 9,965,104	\$ 1,086,439	\$ 2,413,154	\$ 567,851	\$ 268,941	\$ 1,134,979	\$ 441,384
Gulf Stream	\$ 253,195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Haverhill	\$ 517,357	\$ 33,791	\$ 913,056	\$ 50,999	\$ 70,163	\$ 791,894	\$ -
Highland Beach	\$ 915,187	\$ 490,000	\$ 499,738	\$ 170,000	\$ 310,116	\$ -	\$ 19,622

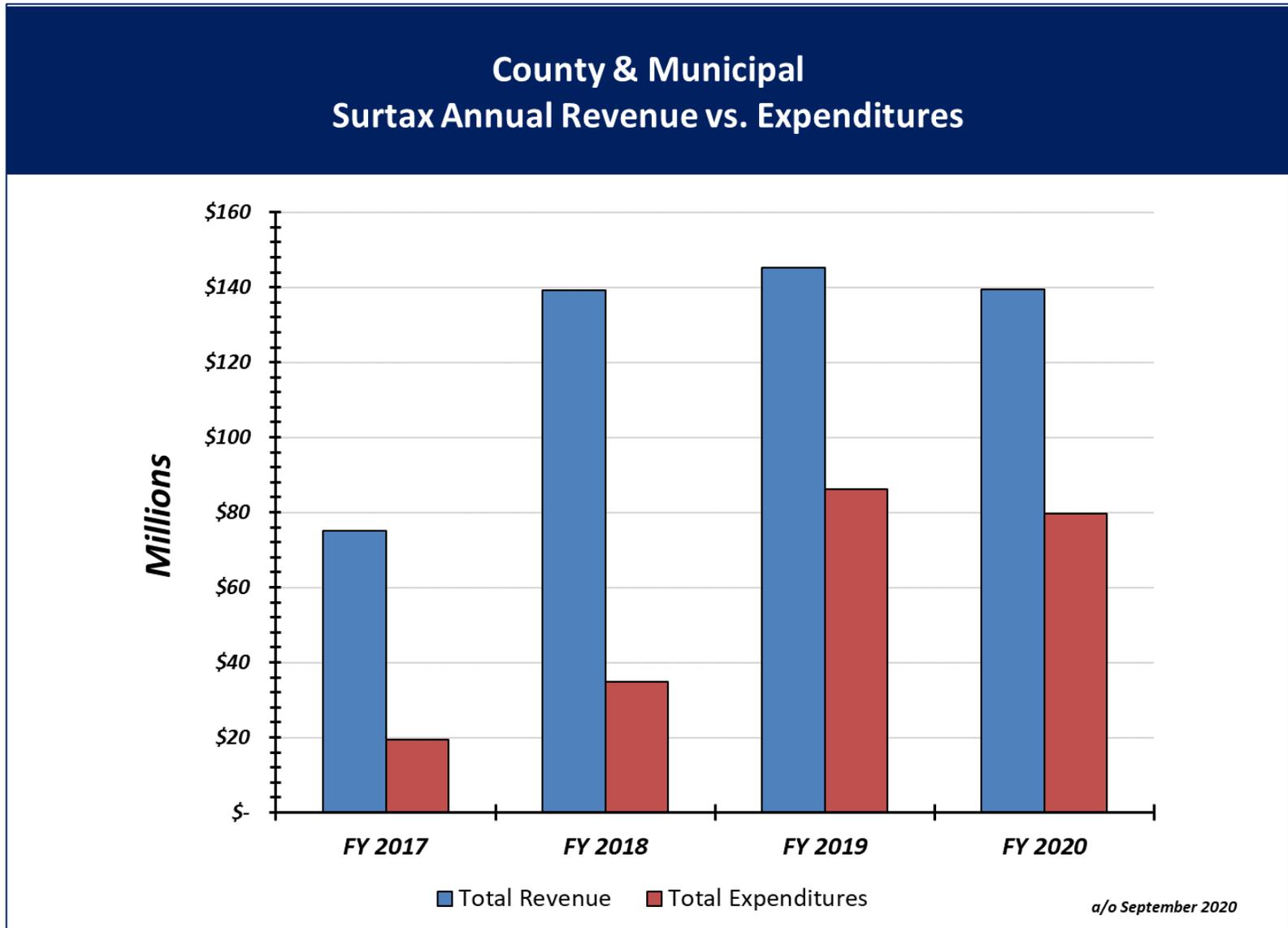
Exhibit C (cont)

	Surtax Revenue Disbursement from Dept of Revenue (1/1/17 –9/30/20)	FY 2021 Surtax Budget	Total Surtax Expenditures FY2017-2020	FY 2020 Actual Surtax Expenditures	FY 2019 Actual Surtax Expenditures	FY 2018 Actual Surtax Expenditures	FY 2017 Actual Surtax Expenditures
Entity	Total To-Date	FY 21 Planned	Total Expenditures	FY 20 Actual	FY 19 Actual	FY 18 Actual	FY 17 Actual
Hypoluxo	\$ 688,411	\$ 80,000	\$ 153,789	\$ -	\$ 74,308	\$ 51,737	\$ 27,744
Juno Beach	\$ 852,311	\$ -	\$ 107,216	\$ -	\$ 81,904	\$ 25,312	\$ -
Jupiter	\$ 15,436,018		\$ -				\$ -
Jupiter Inlet Colony	\$ 102,965	\$ 50,000	\$ 16,206				\$ 16,206
Lake Clarke Shores	\$ 861,468	\$ 1,113,186	\$ 364,558	\$ 54,719	\$ 179,347	\$ 130,492	\$ -
Lake Park	\$ 2,207,888	\$ 1,297,288	\$ 904,686	\$ 160,624	\$ 453,859	\$ 290,203	\$ -
Lake Worth Beach	\$ 9,577,477	\$ 6,195,000	\$ 3,109,818		\$ 1,256,623	\$ 1,853,196	\$ -
Lantana	\$ 2,759,206	\$ 770,512	\$ 1,440,155		\$ 624,070	\$ 507,983	\$ 308,103
Loxahatchee Groves	\$ 836,385		\$ -	\$ -	\$ -	\$ -	\$ -
Manalapan	\$ 106,073	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mangonia Park	\$ 508,783		\$ -				
North Palm Beach	\$ 3,143,755	\$ 783,934	\$ 2,340,634	\$ 424,097	\$ 629,552	\$ 1,286,985	\$ -
Ocean Ridge	\$ 456,408	\$ 92,000	\$ -	\$ -	\$ -	\$ -	\$ -
Pahokee	\$ 1,394,498		\$ 1,038,595	\$ 78,192	\$ 661,731	\$ 276,024	\$ 22,648
Palm Beach	\$ 2,070,175	\$ 500,000	\$ 1,974,389	\$ 423,575	\$ 623,176	\$ 576,792	\$ 350,847
Palm Beach Gardens	\$13,269,594	\$ 3,339,785	\$ 37,884,977	\$ 10,121,733	\$ 20,640,522	\$ 3,741,664	\$ 3,381,058
Palm Beach Shores	\$ 299,761	\$ -	\$ 15,949	\$ -	\$ -	\$ 15,949	\$ -

Exhibit C (cont)

	Surtax Revenue Disbursement from Dept of Revenue (1/1/17 – 9/30/20)	FY 2021 Surtax Budget	Total Surtax Expenditures FY2017-2020	FY 2020 Actual Surtax Expenditures	FY 2019 Actual Surtax Expenditures	FY 2018 Actual Surtax Expenditures	FY 2017 Actual Surtax Expenditures
Entity	Total To-Date	FY 21 Planned	Total Expenditures	FY 20 Actual	FY 19 Actual	FY 18 Actual	FY 17 Actual
Palm Springs	\$ 5,854,025	\$ 2,097,250	\$ 1,511,140	\$ 590,281	\$ 661,929	\$ 220,544	\$ 38,387
Riviera Beach	\$ 8,773,491	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
Royal Palm Beach	\$ 9,461,850	\$ 11,699,780	\$ 3,951,476	\$ 1,667,923	\$ 1,742,506	\$ 541,047	\$ -
South Bay	\$ 831,668	\$ -	\$ 69,855	\$ -	\$ 69,855	\$ -	\$ -
South Palm Beach	\$ 351,296	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -
Tequesta	\$ 1,453,787	\$ 531,660	\$ 994,535	\$ 300,674	\$ -	\$ 630,586	\$ 63,275
Wellington	\$ 15,485,906	\$ 11,228,190	\$ 5,810,347	\$ 4,813,157	\$ 565,570	\$ 431,620	\$ -
West Palm Beach	\$ 27,779,131	\$ 11,417,640	\$ 8,628,942	\$ 5,856,920	\$ 2,104,211	\$ 593,040	\$ 74,771
Westlake	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal County:	\$ 299,395,946	\$ 75,246,832	\$ 97,034,625	\$ 38,315,130	\$ 27,851,250	\$ 16,304,182	\$14,564,063
Subtotal Municipalities:	\$ 199,597,298	\$ 86,363,961	\$ 123,069,063	\$ 41,278,548	\$ 58,222,740	\$ 18,648,046	\$4,919,730
Total:	\$ 498,993,244	\$ 161,610,793	\$ 220,103,688	\$ 79,593,678	\$ 86,073,990	\$ 34,952,228	\$19,483,793

EXHIBIT D - Annual Surtax Revenue and Expenditures





PALM BEACH COUNTY

Palm Beach Sheriff's Office (PBSO) Forensic Sciences and Technology Facility -

The project consists of a new 2-story Evidence Storage/Crime Scene/Crime Lab Facility (Approximately 87,000 GSF) and a 12,000 GSF metal building for impound vehicle storage.

The main facility will house property seized by the Sheriff's Office, Administrative Offices, Evidence Processing via the crime scene investigation unit and the crime lab. Monitored cameras, motion detectors, and restricted access with electronic logging will be provided. The facility will accommodate secure vehicle garage bays that can store large vehicles (i.e. 56' long trailers) holding evidence for investigation or transport. Site Development (16 Acres) to include user parking (public, booking officers & staff), a fenced/gated impound lot (350 surface spaces) and a limited area of covered parking.



BOCA RATON

Hillsboro El Rio South Park - The City of Boca Raton opened its first, new waterfront park on February 22, 2020. The 14-acre park is located on the south side of SW 18th St. between Dixie Hwy and the El Rio Canal.



The park features the following: walking, jogging path with a fitness station; playground, basketball court; pickleball courts; sand volleyball court; tennis courts; and picnic pavilions. The park also has a soft launch area for canoes, kayaks and paddle boards into the El Rio Canal.

BOYNTON BEACH

Library RFID System - The City of Boynton Beach installed a new library Radio Frequency Identification (RFID) system, and a book kiosk for library collections. The electromagnetic security RFID system includes four patron self-checks, and will give library staff better control of collection inventories and better control of security and loss prevention. Penny Surtax contributed the amount of \$167,629 and grants were used to complete.



Historic Building Renovation - Another very important project was partially funded through surtax dollars. The City was given a historic high school building in downtown Boynton Beach. The surtax dollars allowed the City to fully restore the building and



repurpose it to a much needed cultural center for a multitude of recreation and educational programming.

Without the surtax dollars designated for this type of project, the building would have continued to decay and would have eventually been torn down and the City would have lost a very important historical building and the benefits that the current building offers the residents.



HAVERHILL

Park and Cyprus Lanes Drainage Improvement Project – In 2018, the Town reconstructed and repaved the existing roadways, installed concrete valley gutters, added new sod, and added a new storm water system with underground piping, new driveway aprons and water quality treatment through exfiltration. The total cost of \$791,000 was paid through loan proceeds.



In 2019, in partnership with Palm Beach County, the Town resurfaced Charlotte, Concord, Durham and Grove Streets at a cost of \$70,160. In 2020, the Town completed the emergency repair of the Berkeley Mews and Briarwood Drive drainage collapse and failure. The existing drainage of corrugated aluminum was replaced with concrete piping using a directional bore. The total cost was \$50,990.



For 2021, the Town is considering another drainage project for Berkeley Mews and the Durham extension.

NORTH PALM BEACH

Bridge Improvement – Prosperity Farms. The Village of North Palm Beach is working collaboratively with Palm Beach County on this project. The County intends to replace the bridge in 2022 using surtax funding. The Village's share of this project is comprised of the construction dollars to install conceptual designs not funded by the County: raised median with decorative finish, trellis element with lighting, under bridge lighting, decorative rails, Village logo on pier caps, and new landscaping.



Lakeside Park Seawall – Due to the very poor condition of the bulkhead, the Village is completing the engineering at this time in case the bulkhead fails and an emergency repair is needed. Completing the engineering will also assist with seeking grant monies for the construction and provide an engineering opinion of probable construction cost for budgetary purposes.



PALM BEACH

Undergrounding Project - The Town of Palm Beach is in a decade-long endeavor to bury all overhead power, cable television and phone lines on the island. The undergrounding work is carved into eight phases, and performed simultaneously in the north and south ends of the town. The undergrounding of utilities will be safer, more reliable and aesthetically superior than the existing system.



PALM BEACH GARDENS

District Park - District Park was the first Surtax Project to be completed at a cost of \$13,700,000. Phase I elements included several full-size multi-purpose fields, sports field lighting for each field, one concession building with bathrooms and a meeting room included, one playground, one splash pad, lighted parking, one freshwater lake and one turf maintenance facility.



Operations Center - The Operations Center Surtax Project consisted of constructing an approximately 40,000 square foot, Category 5 Operations Center at a cost of \$6,860,655. The new building consolidates the Public Works and Public Services Divisions into one location. The new Operations Center will also be used during emergency management responses and will house emergency response staff and equipment.



PALM SPRINGS

New Bathroom Facility at Sabal Palm Park



New Bus for School Out Programs



Ballfield Renovations at Village Complex



ROYAL PALM BEACH

	<u>Completed</u>	<u>FY2021</u>
Commons Park Access	\$250,000	\$ -
FPL Dry Detention Pond	\$211,672	\$ -
Village Hall Construction	\$ -	\$7,000,000
Southern / Royal Palm Beach Gateway	\$20,000	\$180,000
La Mancha Avenue Extension	\$ -	\$25,000
Bob Marcello 2&3 Lighting Replacement	\$401,570	\$ -
Robiner Park Pathway & Kayak Launch	\$319,618	\$ -
All Access Playground	\$50,000	\$450,000



TEQUESTA

Country Club Drive Sidewalk Improvements, Phase 1 - Replacement of approximately 4,300 linear feet of existing 6' wide asphalt sidewalk and 39 driveway approach aprons with concrete on the east side of Country Club Drive from Eastwinds Circle to the Village limits at the Tequesta-Martin County Line.



WELLINGTON

Wellington Town Center Promenade – The Promenade has been open since May 2020. Two additional docks are still to be installed.

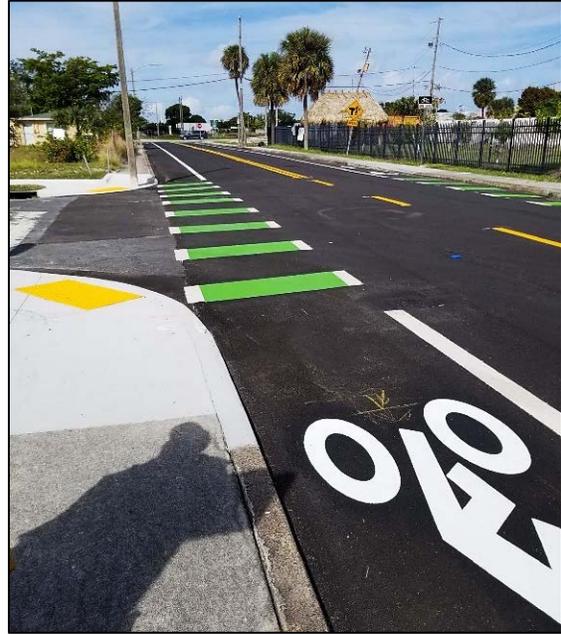


Wellington High School Sports Complex - The Wellington High School Sports Complex Project consists of the planning, design and construction of five (5) artificial turf fields (one of which will be the renovation/conversion of the existing stadium field natural turf to artificial turf), three (3) basketball courts, eight (8) tennis courts, an improved student drop-off loop, a maintenance building and a Concession Stand. The Phase I Stadium is completed and will celebrate the opening at their first football game of Wellington vs. Royal Palm Beach on October 30th at 6:00pm.



WEST PALM BEACH

Paving projects completed this year - \$2.8M



Pleasant City Community Center - The renovation/expansion of the Pleasant City Community Center with an anticipated cost of \$1.4M. Construction started in July 2020 and will be completed next Summer.

