

**AGENDA
CITY OF PALM BEACH GARDENS
BUDGET OVERSIGHT REVIEW BOARD
Thursday January 27, 2022 8:30 AM**

CITY COUNCIL CHAMBERS

I. CALL TO ORDER

II. PLEDGE OF ALLEGIANCE

III. ROLL CALL:

Regular Members

Andrew Comiter	Chair
Dennis Beran	Vice-Chair
Mark Schulte	Regular Member
Mark Feldmesser	Regular Member
David Middleton	Regular Member

IV. ADDITIONS, DELETIONS, MODIFICATIONS

V. ELECTION OF CHAIR AND VICE CHAIR

VI. BOARD ORIENTATION

VII. APPROVAL OF MINUTES:

- a. August 26, 2021

VIII. REGULAR AGENDA

- a. One Cent Sales Surtax update

IX. OLD BUSINESS

X. NEW BUSINESS

XI. COMMENTS BY PUBLIC

XII. COMMENTS BY THE BOARD

XIII. ADJOURNMENT

**CITY OF PALM BEACH GARDENS
BUDGET OVERSIGHT REVIEW BOARD
REGULAR MEETING
August 26, 2021**

I. CALL TO ORDER

The regular meeting was called to order at 8:30 a.m. by **Chair Comiter**.

II. PLEDGE OF ALLEGIANCE

III. ROLL CALL

PRESENT: Chair Andrew Comiter, Vice Chair Dennis Beran, Mark Feldmesser David Middleton.

ABSENT: Mark Schulte.

ALSO PRESENT: Finance Administrator, Staff Liaison Allan Owens; Deputy Finance Administrator, Sean O'Brien; Finance Manager, Arienne Panczak.

IV. ADDITIONS, DELETIONS, AND MODIFICATIONS

None.

V. APPROVAL OF MINUTES for the July 22, 2021 meeting.

Board Member Middleton made a motion to approve the July 22, 2021 meeting minutes.

Vice Chair Beran seconded.

Motion passed 4-0.

VI. REGULAR AGENDA

A. Discuss Budget Oversight Review Board Report to Council

Board Members asked questions regarding items outlined in the draft report that will be presented to City Council for the September 8, 2021 City Council meeting. Discussion ensued.

VII. OLD BUSINESS

None.

VIII. NEW BUSINESS

None.

IX. COMMENTS BY THE PUBLIC

None.

X. COMMENTS BY THE BOARD

Discussion ensued on the one cent sales surtax funds and City projects. The Board agreed to forego the September Budget Oversight Review Board meeting and reconvene in October.

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1 **XI. ADJOURNMENT**

2 **Board Member Middleton** made a motion to adjourn the meeting.

3 **Board Member Feldmesser** seconded.

4 Motion passed 4-0.

5 **Chair Comiter** adjourned the meeting at 9:20 a.m.

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7 The next meeting will be held on October 28, 2021. (The October 28, 2021 meeting was canceled,
8 and the next scheduled meeting will be held on January 27, 2022).

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11 **APPROVED:**

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17 Andrew Comiter, Chair

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21 Dennis Beran, Vice Chair

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25 Mark Schulte

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29 Mark Feldmesser

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33 David Middleton

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36 **ATTEST:**

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41 Patricia Snider, CMC
42 City Clerk

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46 NOTE: These minutes are prepared in compliance with 286.011 F.S. and are not verbatim transcripts of the
47 meeting. A verbatim audio recording is available from the Office of the City Clerk.
48 All referenced attachments on file in the Office of the City Clerk.



Project Accounting- General Ledger Reconciliation
FY 2022

Project	Project Title	Original Budget	Budget Adjustments	Prior Year Expenditures	GL Budget	2022 Expenditures	Encumbrances	Balance
One-Cent Sales Surtax Fund								
rec0214	New Soccer Complex- District Park	11,200,000.00	2,500,000.00	12,162,346.74	551,058.05	7,000.00	223,519.96	320,538.09
pub0216	City Hall expansion	7,020,000.00	1,937,731.82	2,445,768.82	14,931.34	-	9,859.50	5,071.84
pub0217	FS 1 Expansion	100,000.00	86,923.17	58,837.97	3,277.40	-	-	3,277.40
pub0220	New Operations Center	6,697,230.00	207,074.93	6,189,818.69	33,148.20	23,677.62	9,470.58	(0.00)
rec0262	New Aquatics Facility	4,000,000.00	-	-	4,000,000.00	-	2,376,442.34	1,623,557.66
pol0218-C	PD Expansion- Closed transferred to CH expansion pub0216	2,098,305.00	(1,951,381.75)	146,923.25	-	-	-	-
rec0215-M	Baseball Complex Expansion- Moved to Rec impact	2,500,000.00	(2,500,000.00)	-	-	-	-	-
	Contingency	319,465.00	(280,348.17)	-	39,116.83	-	-	39,116.83
312.0900.519.6900 Total		33,935,000.00	-	21,003,695.47	4,641,531.82	30,677.62	2,619,292.38	1,991,561.82

City of Palm Beach Gardens
CIP Project # rec0214- New Soccer Complex
(312.0900.519.6900)

2022

Construction		October	
	Total Maintenance		7,000.00
		7,000.00	October Total
		7,000.00	Total Expenditures
		-	Adjustments - Miscellaneous Expenses that do not meet Capital Qualifications
		\$ 7,000.00	CIP Amount 2022

City of Palm Beach Gardens
 CIP Project # pub0216- City Hall Expansion
 (312.0900.519.6900)

<u>2022</u>			
No Activity	October		
		-	October Total
	November		
No Activity			
		-	Novemeber Total
		-	Total Expenditures
		-	Adjustments - Miscellaneous Expenses that do not meet Capital Qualifications
		\$ -	CIP Amount 2022

City of Palm Beach Gardens
CIP Project # pub0217- Fire Station 1 Expansion
(312.0900.519.6900)

2022

October

No Activity

	-	October Total
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November

No Activity

	-	October Total
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	-	Total Expenditures Adjustments - Miscellaneous Expenses that do not meet Capital Qualifications
\$	-	CIP Amount 2022

City of Palm Beach Gardens
CIP Project # pub0220- New Operations Center
(312.0900.519.6900)

2022

October

Contractor

RC Development Group	23,677.62	Provide and install new Fuel Dispenser
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	23,677.62	October Total
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	<u>23,677.62</u>	Total Expenditures
		Adjustments - Miscellaneous Expenses that do not meet Capital Qualifications

	<u><u>\$ 23,677.62</u></u>	CIP Amount 2022
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City of Palm Beach Gardens
CIP Project # rec0262- New Aquatic Facilities
(312.0900.519.6900)

2022

October

Construction

		-	October Total
		-	Total Expenditures
			Adjustments - Miscellaneous Expenses that do not meet Capital Qualifications
		\$ -	CIP Amount 2022

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Expenditure Detail Report

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CITY OF PALM BEACH GARDENS
10/01/2021 through 11/30/2021

312 ONE-CENT SALES SURTAX CAPITAL IMPROVEM
0900 GENERAL SERVICES

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
519.6900 CIP	0.00	0.00	0.00	0.00	0.00	0.00
10/1/2021 po_open OP 013117 Line Description: PER AGREEMENT NO. RFQ2015-010P Vendor: 12536 URBAN DESIGN STUDIO, LLC Check # 0				62,539.79		
10/1/2021 po_open OP 014357 Line Description: REC0214: MISC. CONSTRUCTION AN Vendor: 03349 D S EAKINS CONSTRUCTION CORP. Check # 0				3,765.92		
10/1/2021 po_open OP 015143 Line Description: REC0214 FURNISH AND INSTALL SO Vendor: 05039 ODUM'S SOD INC. Check # 0				66,605.00		
10/1/2021 po_open OP 016854 Line Description: REC0214 FURNISH AND INSTALL AQ Vendor: 19326 MULLEN, KENNETH Check # 0				4,000.00		
10/1/2021 po_open OP 016920 Line Description: REC0214 INSTALL THREE (3) SHEL Vendor: 11744 D.W. RECREATION SERVICES Check # 0				38,101.00		
10/1/2021 po_open OP 016922 Line Description: REC0214 FURNISH THREE (3) STEE Vendor: 16746 RCP SHELTERS, INC. Check # 0				39,346.50		
10/1/2021 po_open OP 017039 Line Description: PUB0216 - FURNITURE FOR SECOND Vendor: 13920 EMPIRE OFFICE INC Check # 0				9,859.50		

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CITY OF PALM BEACH GARDENS
10/01/2021 through 11/30/2021

312 ONE-CENT SALES SURTAX CAPITAL IMPROVEM
0900 GENERAL SERVICES

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
519.6900 CIP	(Continued)					
10/1/2021 po_open OP 016211 Line Description: REC0214 REMOVAL OF INVASIVE PL Vendor: 06191 TOTAL MAINTENANCE BUILDING Check # 0				11,291.75		
10/1/2021 po_open OP 016885 Line Description: PUB0220 - PROVIDE AND INSTALL Vendor: 19069 RC DEVELOPMENT GROUP INC Check # 0				23,677.62		
10/4/2021 invoice IN 4046 Line Description: PUB0220 - PROVIDE AND INSTALL Vendor: 19069 RC DEVELOPMENT GROUP INC Check # 559950		23,677.62				
10/4/2021 po LI 4046 Line Description: PUB0220 - PROVIDE AND INSTALL Vendor: 19069 RC DEVELOPMENT GROUP INC Check # 559950				-23,677.62		
10/6/2021 po PO 017129 Line Description: REC0238 - DEMOLISH AND REMOVE Vendor: 17513 KDG INC. Check # 0				6,570.00		
10/18/2021 invoice IN 956 Line Description: REC0214 REMOVAL OF INVASIVE PL Vendor: 06191 TOTAL MAINTENANCE BUILDING Check # 560117		7,000.00				
10/18/2021 po LI 956 Line Description: REC0214 REMOVAL OF INVASIVE PL Vendor: 06191 TOTAL MAINTENANCE BUILDING Check # 560117				-7,000.00		

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CITY OF PALM BEACH GARDENS
10/01/2021 through 11/30/2021

312 ONE-CENT SALES SURTAX CAPITAL IMPROVEM
0900 GENERAL SERVICES

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
519.6900 CIP	(Continued)					
10/29/2021 invoice IN 098551 Line Description: PINCH A PENNY - NORTH Vendor: 14825 JP MORGAN CHASE Check # 10312021		68.45				
11/22/2021 po PO 017296 Line Description: REC0214 DISTRICT PARK INSTALL Vendor: 03368 FLYING SCOT, INC. Check # 0				4,870.00		
11/22/2021 po PO 017303 Line Description: REC0262 - DESIGN AND CONSTRUCT Vendor: 19575 R L BURNS INC Check # 0				2,369,872.34		
11/29/2021 po PO 017310 Line Description: LABOR AND MATERIAL TO INSTALL Vendor: 18797 DECORATIVE VENTURES, LLC Check # 0				9,470.58		
11/30/2021 genjrnل GJ 10836 Line Description: PINCH A PENNY POOL R/C PROJECT		-68.45				
519.6900 CIP	0.00	30,677.62	30,677.62	2,619,292.38	-2,649,970.00	0.00
Total ONE-CENT SALES SURTAX CAPITAL IMPROVEMEN	0.00	30,677.62	30,677.62	2,619,292.38	-2,649,970.00	0.00
Grand Total	0.00	30,677.62	30,677.62	2,619,292.38	-2,649,970.00	0.00

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CITY OF PALM BEACH GARDENS
10/01/2021 through 11/30/2021

312 ONE-CENT SALES SURTAX CAPITAL IMPROVEM
0900 GENERAL SERVICES

<u>Account Number</u>	<u>Adjusted Appropriation</u>	<u>Expenditures</u>	<u>Year-to-date Expenditures</u>	<u>Year-to-date Encumbrances</u>	<u>Balance</u>	<u>Prct Used</u>
519.7110 PRINCIPAL-DEBT	2,960,000.00	0.00	0.00	0.00	2,960,000.00	0.00
10/1/2021 invoice IN 607482281		2,960,000.00				
Line Description: Capital Improvement Revenue Bo						
Vendor: 17561 PNC BANK, N.A. Check # 20211001						
519.7110 PRINCIPAL-DEBT	2,960,000.00	2,960,000.00	2,960,000.00	0.00	0.00	100.00
Total ONE-CENT SALES SURTAX CAPITAL IMPROVEMEN	2,960,000.00	2,960,000.00	2,960,000.00	0.00	0.00	100.00
Grand Total	2,960,000.00	2,960,000.00	2,960,000.00	0.00	0.00	100.00

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CITY OF PALM BEACH GARDENS
10/01/2021 through 11/30/2021

312 ONE-CENT SALES SURTAX CAPITAL IMPROVEM

<u>Account Number</u>	<u>Adjusted Estimate</u>	<u>Revenues</u>	<u>Year-to-date Revenues</u>	<u>Balance</u>	<u>Prct Rcvd</u>
312.312.6000 SALES, USE AND FUEL TAXES	3,500,000.00	0.00	0.00	3,500,000.00	0.00
11/5/2021 gl_cr CR 32883		160,365.66			
Line Description: ONE CENT SALES TAX QTR DISC					
11/30/2021 gl_cr CR 32928		336,331.15	312		
Line Description: ONE CENT SALES TAX DISC					
312.312.6000 SALES, USE AND FUEL TAXES	3,500,000.00	496,696.81	496,696.81	3,003,303.19	14.19
Total ONE-CENT SALES SURTAX CAPITAL IMPROVEMEN	3,500,000.00	496,696.81	496,696.81	3,003,303.19	14.19
Grand Total	3,500,000.00	496,696.81	496,696.81	3,003,303.19	14.19

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