

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS**

AGENDA ITEM SUMMARY

Meeting Date: September 15, 2020 [] Consent Regular
[] Workshop [] Public Hearing

Department: Cooperative Extension Service

Submitted By: Cooperative Extension Service

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to approve:

- A. a Budget Transfer of \$50,000 within the General Fund to contribute to the Friends of Mounts Botanical Garden (FMBG) to cover a portion of shared funding to maintain existing staff and operational responsibilities; and
- B. a Budget Transfer of \$120,000 within the Capital Outlay Fund to partially match funding for the Mounts Botanical Garden Welcome Center.

Summary: Currently, Palm Beach County Cooperative Extension and the FMBG have several agreements that provide for shared funding responsibilities for staff that work at the County's Mounts Botanical Garden (Mounts). Most of the revenues that are used by the Friends for these agreements are derived from admissions, special events, gift shop sales, and other donations. As the Mounts has been either closed or allowed to open at reduced capacity since March and not able to conduct normal business, revenues have significantly declined. In an effort to continue Mounts operations, the County will use existing current year budget funds to offset the losses and allow the Mounts to continue operating with a full staff. This transfer utilizes \$50,000 from current Cooperative Extension Personal Services funding to cover a portion of the expenses of Mounts staff that is normally shared by the Friends. This will help provide some short-term relief while Mounts entry fees, gift shop purchases, special event revenue and other sources of income increase through the balance of the calendar year. The additional budget transfer utilizes \$120,000 in current year capital funding that has been budgeted (\$100,000 from Mounts Master Plan and \$20,000 from Mounts building improvement) to assist in completing the Mounts Botanical Garden Welcome Center. The Friends have raised approximately \$330,000 toward the project and this transfer would provide a partial match of funds to help finalize the necessary capital funds needed to complete the project. (District 7) (AH)

**Background and Justification:
(Continued on Page 3)**

Attachments:

- 1. Budget Transfer – General Fund
- 2. Budget Transfer – Capital Outlay

Recommended By:  09/03/2020
 Department Director Date

Approved By:  9/10/2020
 Assistant County Administrator Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2020	2021	2022	2023	2024
Capital Expenditures	\$120,000				
Operating Costs	\$ 50,000				
External Revenues					
Program Income(County)					
In-Kind Match(County)					
NET FISCAL IMPACT	\$170,000				
#ADDITIONAL FTE POSITIONS (CUMULATIVE)					

Is Item Included in Current Budget? Yes No X

Does this item include the use of federal funds? Yes No X

Budget Account No:

Fund	Agency	Organization	Object
0001	310	1400	8201
3900	101	AG19	6505

B. Recommended Sources of Funds/Summary of Fiscal Impact:

Cooperative Extension is using their excessive funds in Personal Services to contribute to Friends of Mounts Botanical Gardens to cover a portion of shared funding to maintain existing staff and operational responsibilities from lost revenue. They are also decreasing Mounts Garden Design Services by \$100,000 and Renovation of Building at Mounts Botanical by \$20,000 to provide a partial funding match for the Mounts Botanical Garden Welcome Center.

C. Departmental Fiscal Review:

Melissa Allen

III. REVIEW COMMENTS:

A. OFMB Fiscal and/or Contract Dev. and Control Comments:

[Signature] 9/14/2020
 PA/B OFMB 9/14

[Signature] 9/15/2020
 Contract Dev. & Control 9/15/20

B. Legal Sufficiency

Arlene C. Steiger Arlene Helfant
 Assistant County Attorney 9/8/2020

C. Other Department Review

 Department Director

(THIS SUMMARY IS NOT TO BE USED AS A BASIS FOR PAYMENT.)

(Background and Justification Cont'd)

These internal budget transfers will address financial challenges that have accumulated since March 2020. The required horticultural attention to botanical garden aesthetics and continued operation of the Mounts for the benefit of our county residents will be supported by the internal Personnel Services budget transfer. Furthermore, the internal transfer of current year capital funds will catalyze the completion of the Mounts Botanical Garden Welcome Center, which will support future revenue enhancements while significantly elevating the visitor experience enjoyed at Mounts. The 95% construction document for this Welcome Center project will be finalized in mid-September 2020.

20- 1036

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET TRANSFER

BGEX 082820*1865

FUND 0001 - General Fund

ACCT.NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED 8/28/2020	REMAINING BALANCE
<u>EXPENDITURES</u>								
310-1100-2301	Inurance- Life and Health	78,480	78,480	0	25,000	53,480	31,532	21,948
310-1400-2301	Inurance- Life and Health	117,720	117,720	0	25,000	92,720	49,329	43,391
310-1400-8201	Contributions-Non-Govts Agncs	0	0	50,000	0	50,000		50,000
Total Receipts and Balances		0	0	50,000	50,000	0		

Signatures & Dates

By Board of County Commissioners
At Meeting of September 15, 2020

Office of Financial Management & Budget

INITIATING DEPARTMENT/DIVISION

Administration/Budget Department Approval

OFMB Department - Posted

EXPANSION DEPT *Ronald W. Reid* 09/03/2020
Lisa M. [Signature] 9/4/2020

Deputy Clerk to the

Board of County Commissioners

20-1037

BOARD OF COUNTY COMMISSIONERS
PALM BEACH COUNTY, FLORIDA
BUDGET TRANSFER

FUND 3900 - Capital Outlay

BGEX 082820*1866

ACCT.NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED 8/28/2020	REMAINING BALANCE
<u>EXPENDITURES</u>								
101-AG04-6505	Design/Eng/Mgmt-CIP Admin	603,520	603,520	0	100,000	503,520	0	503,520
101-AG18-6505	Design/Eng/Mgmt-CIP Admin	29,000	29,000	0	20,000	9,000	0	9,000
101-AG19-6505	Design/Eng/Mgmt-CIP Admin	0	0	120,000	0	120,000	0	120,000
Total Receipts and Balances		0	0	120,000	120,000	0		

Signatures & Dates

By Board of County Commissioners
At Meeting of September 15, 2020

Office of Financial Management & Budget

INITIATING DEPARTMENT/DIVISION

Administration/Budget Department Approval

OFMB Department - Posted

EXTENSION DEPT

[Signature]

[Signature]

09/03/2020

9/4/2020

Deputy Clerk to the

Board of County Commissioners