

PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: April 4, 2023

Consent  
 Ordinance

Regular  
 Public Hearing

Department: Parks and Recreation

Submitted By: Parks and Recreation Department

Submitted For: Parks and Recreation Department

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to approve:

- A) An amendment to the Infrastructure Surtax (IST) Project Plan approved by the Board of County Commissioners (BCC) on April 4, 2017, later revised on January 4, 2022; and
- B) A budget transfer of \$40,000 within the IST Fund from IST Departmental Reserves to Morikami Lake Biwa Pavilion Replacement Project.

**Summary:** On April 4, 2017, the BCC adopted a project plan to implement the IST funded projects and included an allocation of \$300,000 towards the replacement of the Lake Biwa Pavilion at Morikami Park. A consultant (Architecture Green) was engaged by the County’s Capital Improvements Division (CID) in 2020 to provide a cost estimate for the replacement of the structure. It was subsequently determined that the replacement cost significantly exceeded the original amount budgeted for this project and that renovation of the pavilion provided a more cost effective approach; however, estimates for the renovation project have exceeded the available funding by \$40,000 necessitating a transfer from IST Departmental Reserves. The Infrastructure Sales Tax Independent Citizen Oversight Committee reviewed this request at their February 16, 2023 meeting, and approved it unanimously. **This project is funded through the infrastructure sales tax. District 5 (AH)**


**Background and Justification:** On November 8, 2016, the voters of Palm Beach County approved a one-penny infrastructure surtax for collections beginning January 1, 2017, and continuing for the sooner of 10 years or \$2.7 billion in proceeds before September 1 of any year. Also included was the creation of an oversight committee to audit spending for compliance with approved projects, and the following allocations: 50% to the School District, 30% to the County, and 20% to the Municipalities.

This amendment and budget transfer within the IST Fund will transfer \$40,000 from Departmental Reserves to the Morikami Lake Biwa Pavilion Replacement project.

The proposed amendment and budget transfer will have no net effect on the total IST funding allocated to the Department.

**Attachments:**

- 1. Plan Amendment
- 2. Budget Transfer

Recommended by:   
Department Director

3/14/2023  
Date

Approved by:   
Assistant County Administrator

3/27/2023  
Date



<b>BCC APPROVED PLAN</b>							
<b>Category</b>	<b>Park</b>	<b>Unit Name</b>	<b>Commission District</b>	<b>Unit Number</b>	<b>Total Project Amount</b>	<b>FY2020</b>	<b>FY2023</b>
Group Pavilion Replacement	Morikami Park	Morikami Lake Biwa Pavilion Replacement	5	T108	\$300,000	\$300,000	
<b>Total Projects</b>					<b>\$300,000</b>		
<b>PLAN AMENDMENT</b>							
<b>Category</b>	<b>Park</b>	<b>Unit Name</b>	<b>Commission District</b>	<b>Unit Number</b>	<b>Total Project Amount</b>	<b>FY2020</b>	<b>FY2023</b>
Group Pavilion Replacement	Morikami Park	Morikami Lake Biwa Pavilion Replacement	5	T108	\$340,000	\$300,000	\$40,000
<b>Total Projects</b>					<b>\$340,000</b>		
<b>Department Reserve Analysis</b>							
					Beginning Balance Department Reserves	\$983,087	
					Ending Balance Department Reserves	9900	\$943,087

23-0585

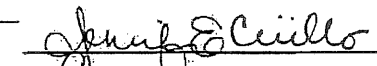
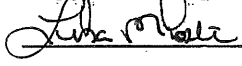
BOARD OF COUNTY COMMISSIONERS  
PALM BEACH COUNTY, FLORIDA  
BUDGET TRANSFER

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BGEX 581 022123\*1020

FUND 3950 - Infrastructure SurTax

ACCT NUMBER	ACCOUNT NAME	ORIGINAL BUDGET	CURRENT BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET	EXPENDED/ ENCUMBERED 01/25/23	REMAINING BALANCE
<b>EXPENDITURES</b>								
3950-581-9900-9908	Reserve-New Projects	899,237	983,087		40,000	943,087	0	943,087
3950-581-T108-6502	Building Construction - CIP	261,904	261,904	40,000		301,904	0	301,904
<b>Total Receipts and Balances</b>		<b>446,637,116</b>	<b>463,368,983</b>	<b>40,000</b>	<b>40,000</b>	<b>463,368,983</b>		
<b>TOTAL</b>								

	<b>Signatures</b>	<b>Date</b>	<b>By Board of County Commissioners At Meeting of April 4, 2023 Deputy Clerk to the Board of County Commissioners</b>
<b>Parks and Recreation Department</b>		3/17/2023	
<b>INITIATING DEPARTMENT/DIVISION</b>		3/23/2023	
<b>Administration/Budget Department Approval</b>			
<b>OFMB Department - Posted</b>			