

**PALM BEACH COUNTY**  
**INFRASTRUCTURE SALES TAX TYPE 2 TRANSFER**

PROJECT:	<u>Morikami Lake Biwa Pavilion Replacement</u>	CATEGORY:	<u>Group Pavilion Replacement</u>
PROJECT NO.:	<u>T108</u>	DISTRICT NO.:	<u>5</u>
CONSTRUCTION DEPARTMENT:	<u>Facilities Development &amp; Operations</u>	DEPT. TRANSFER #:	<u>23-03</u>
OPERATING DEPARTMENT:	<u>Parks &amp; Recreation</u>		

A Type 2 Transfer authorizes; 1) changes in an Approved Project Budget either by transfer to or from Department Reserves or another funding source or 2) re-prioritization of an Approved Project.

Summary of Transfer Details:

The project cost for the Morikami Lake Biwa Pavilion Replacement has exceeded the approved project budget. This request is to transfer \$40,000 from the Parks Department IST Reserves to cover the shortage.

This Type 2 transfer will: (check all that apply)

- Authorize transfer to/from Departmental Reserves to an Approved Project Budget.
- Authorize from a non-IST funding source to supplement the Approved Project Budget.
- Document reprioritization of IST funded projects.
- Transfer funds from an Approved Project Budget to Departmental Reserve due to a project being completed prior to the IST Project Plan date with 100% non-IST funds.

**FINANCIAL**

Approved Project Budget:	<u>\$300,000</u>
Amount to be increased/decreased to Project/Budget:	<u>\$40,000</u>
Funding Source for Non-IST Funds:	<u>N/A</u>
BCC or OFMB Approval Date for Non-IST Funds:	<u>N/A</u>
Project Budget after this Transfer:	<u>\$340,000</u>
Department Reserve before this Transfer:	<u>\$983,087</u>
Department Reserve after this Transfer:	<u>\$943,087</u>

**SCHEDULE (For Transfers Involving Re-Prioritization)**

Name of Approved Project:	<u>N/A</u>
Approved Project Funding Year:	<u>N/A</u>
Funding Year After this Transfer:	<u>N/A</u>
Name of Approved Project:	<u>N/A</u>
Approved Project Funding Year:	<u>N/A</u>
Funding Year After this Transfer:	<u>N/A</u>

PALM BEACH COUNTY  
Requested by Operating Dept.:  
By: Jenny E. Cuthbert  
Title: Director, Park & Recreation Department  
Date: 2/1/2023

Recommended by Jacobs Project Management:  
By: Nestor Martinez  
Title: Project Manager  
Date: 2/2/23

Recommended by OFMB:  
By: Lisa M. ...  
Title: Budget Director  
Date: 2/8/2023

PALM BEACH COUNTY  
Requested by Construction Dept.:  
By: Corina M. Miller  
Title: FD Director  
Date: 2/1/23

Recommended by Administration:  
By: Corina M. Miller  
Title: Assistant County Administrator  
Date: 2/2/2023

Recommended by IST Oversight Committee:  
By: D. B. ...  
Title: CAAR  
Date: 2-16-23

23-0585

BOARD OF COUNTY COMMISSIONERS  
PALM BEACH COUNTY, FLORIDA  
BUDGET TRANSFER

BGEX 581 022123\*1020

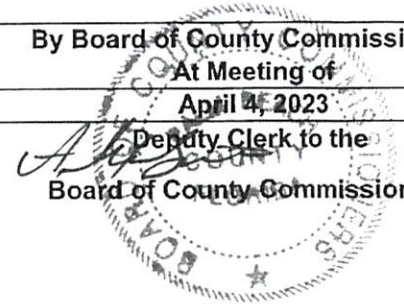
FUND 3950 - Infrastructure SurTax

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>								

Parks and Recreation Department  
 INITIATING DEPARTMENT/DIVISION  
 Administration/Budget Department Approval  
 OFMB Department - Posted

Signatures                      Date  
*Joseph E. Ciullo*                      3/17/2023  
*Jim Maltz*                                      3/23/2023  
*Domenica*                                      4/4/23

By Board of County Commissioners  
 At Meeting of  
 April 4, 2023  
 Deputy Clerk to the  
 Board of County Commissioners



STATE OF FLORIDA, COUNTY OF PALM BEACH  
 I, JOSEPH ABRUZZO, Clerk of the Circuit Court,  
 Comptroller certify this to be a true and correct copy  
 of the original filed in my office on April 4, 2023  
 on April 4, 2023  
 dated at West Palm Beach, Florida  
 By: *Nancy Perillo*  
 Deputy Clerk

92w2

**BCC APPROVED PLAN**

Category	Park	Unit Name	Commission District	Unit Number	Total Project Amount	FY2020	FY2023
Group Pavilion Replacement	Morikami Park	Morikami Lake Biwa Pavilion Replacement	5	T108	\$300,000	\$300,000	
				<b>Total Projects</b>	<b>\$300,000</b>		

**PLAN AMENDMENT**

Category	Park	Unit Name	Commission District	Unit Number	Total Project Amount	FY2020	FY2023
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>		
		<u>Department Reserve Analysis</u>					
		Beginning Balance Department Reserves			\$983,087		
		Ending Balance Department Reserves		9900	\$943,087		

View All 1 of 1 | Document validated successfully

PBC Expense Budget Document(BGEX) Dept: 581 ID: 0221230000000001020 Ver.: 1 Function: New Phase: Draft

Modified by mgeorges , 03/15/2023

Expense Budget										Total Lines: 2	
Budget FY	Fund	Department	Appr Unit	Unit	Object	Dollar Amount	Increase/Decrease	Event Type			
2023	3950	581	5819900NL	9900	9908	\$40,000.00	Decrease	BG06			
2023	3950	581	581T108CA	T108	6502	\$40,000.00	Increase	BG06			

From 1 to 2 Total: 2 Show Lines: 10

Expense Budget

Action: <input type="button" value="Modify"/>	Budget FY: <input type="text" value="2023"/>
Event Type: <input type="text" value="BG06"/>	Fiscal Year: <input type="text" value="2023"/>
Name: <input type="text"/>	Period: <input type="text" value="7"/>
Start Date: <input type="text"/>	Fund: <input type="text" value="3950"/>
End Date: <input type="text"/>	Department: <input type="text" value="581"/>
Dollar Amount: <input type="text" value="\$40,000.00"/>	Appr Unit: <input type="text" value="5819900NL"/>
Increase/Decrease: <input type="button" value="Decrease"/>	Unit: <input type="text" value="9900"/>
	Object: <input type="text" value="9908"/>
	Res-New Projects
	Contact: <input type="text"/>
	Contact Name:
	Description: <input type="text" value="Transfer from Reserves to Morikami Lake Biwa Pavilion Replacement &lt;4-4-23 BCC meeting&gt;"/>
	House Bill Number: <input type="text" value="23-0585"/>
	Debt ID: <input type="text"/>

MGM/MS 7-0

PALM BEACH COUNTY  
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: April 4, 2023

Consent

Regular

Ordinance

Public Hearing

Department: Parks and Recreation

Submitted By: Parks and Recreation Department

Submitted For: Parks and Recreation Department

**APPROVED**  
BY BOARD OF COUNTY COMMISSIONERS  
AT MEETING OF APRIL 4, 2023  
*[Signature]* D.C.  
MINUTES & RECORDS SECTION

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: *Jenny B. Cuiillo*  
Department Director

3/14/2023  
Date

Approved by: *Donna M. Nill*  
Assistant County Administrator

3/27/2023  
Date

**II. FISCAL IMPACT ANALYSIS**

**A. Five Year Summary of Fiscal Impact:**

Fiscal Years	2023	2024	2025	2026	2027
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
<b>NET FISCAL IMPACT</b>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<b># ADDITIONAL FTE POSITIONS (Cumulative)</b>	_____	_____	_____	_____	_____
Is Item Included in Current Budget:		Yes	_____	No	<u>X</u>
Does this item include use of federal funds?		Yes	_____	No	<u>X</u>

Budget Account No.:      Fund 3950 Department 581 Unit T108  
    Object 6502 Program \_\_\_\_\_


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

All funds related to this item are derived from proceeds of the one-penny sales surtax.

C. Departmental Fiscal Review: \_\_\_\_\_ 

**III. REVIEW COMMENTS**

**A. OFMB Fiscal and/or Contract Development and Control Comments:**

<p>_____</p> <p>OFMB <i>QA 3/15</i>  <i>MG 3/23</i>      <i>PC 3/15</i></p>	<p>_____ </p> <p>Contract Development and Control  <i>3/23/23</i></p>
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**B. Legal Sufficiency:**

\_\_\_\_\_   
 Assistant County Attorney

**C. Other Department Review:**

\_\_\_\_\_ Department Director

This summary is not to be used as a basis for payment