

**Boerner Botanical Gardens Must
Address Numerous Needs
To Achieve Its Mission**

June 2015

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June 3, 2015

To the Honorable Chairwoman
of the Board of Supervisors
of the County of Milwaukee

We have completed an audit, *Boerner Botanical Gardens Must Address Numerous Needs to Achieve its Mission*.

A response from the Department of Parks, Recreation and Culture is included as **Exhibit 4**. We appreciate the cooperation extended by management and staff of the Department during the course of this audit.

The report highlights the need for numerous actions to ensure that Boerner Botanical Gardens is in the position to achieve its mission. Among these are a new Master Plan, an updated memorandum of understanding with the Friends of Boerner Botanical Gardens, and an updated collections policy.

Please refer this report to the Committee on Finance, Personnel and Audit.

Jerome J. Heer
Director of Audits

JJH/cah

Attachment

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Chris Abele, Milwaukee County Executive
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Boerner Botanical Gardens Must Address Numerous Needs To Achieve Its Mission

Table of Contents		Page
Summary		1
Background		7
Section 1: With changing needs and priorities, BBG's Master Plan needs updating to ensure the vision of future development is kept on track, or modified as needed		20
Section 2: BBG needs to formalize its memorandum of understanding with FBBG to clarify ongoing financial and volunteer support, operational responsibilities, and the associated rights and responsibilities of each party.....		26
Section 3: Daily operations need additional resources to enhance BBG's beauty and meet the standards of an educational and research botanical garden		35
Section 4: BBG needs to develop a collection policy consistent with that of a botanical garden by upgrading the condition of its collection records and improving accessibility to them for educational and research uses		45
Section 5: Moving forward, BBG needs to evaluate gift shop operations and the use of Garden Fund expenditures		54
Section 6: BBG needs to improve how attendance is reported to provide better information to decision makers		62
Exhibit 1: Audit Scope		65
Exhibit 2: Map of Boerner Botanical Gardens.....		67
Exhibit 3: Timeline of Significant Dates and Events.....		68
Exhibit 4: Response from the Department of Parks, Recreation and Culture.....		69
Exhibit 5: Response from Friends of Boerner Botanical Gardens (FBBG).....		76

Summary

Boerner Botanical Gardens (BBG) is comprised of 40-acres of formal gardens, located within Whitnall Park, and the 1,000-acre Arboretum, located within Whitnall Park and along the adjoining Root River Parkway in the southwest corner of Milwaukee County. Currently over 80 years of age, BBG is the oldest nationally recognized public garden in the Great Lakes Region.

Milwaukee County works with both the Friends of Boerner Botanical Gardens and the University of Wisconsin – Extension (UW-Extension) for operations and programming at BBG.

The Friends of Boerner Botanical Gardens (FBBG) is a nonprofit organization established in 1984 to provide volunteer and fiscal support for BBG, and to promote public awareness and efficient use of BBG as an important educational asset. Its mission “is to provide a garden setting for learning that nurtures understanding, enjoyment and stewardship of our natural world, while nourishing and preserving the gardens for future generations.”

UW-Extension also provides an educational component through training classes, workshops and displays. UW-Extension provides certification and yearly recertification for the Master Gardeners’ program. Master Gardeners are volunteers trained by UW-Extension specialists and agents in horticulture.

Milwaukee County has also contracted with an outside entity for catering at BBG since 2003, and tacked management of the Education and Visitor Center onto that contract beginning in 2006. In 2014, Milwaukee County entered into a 10-year catering and facility management contract for BBG with Zilli Hospitality Group.

With changing needs and priorities, BBG’s Master Plan needs updating to ensure the vision of future development is kept on track, or modified as needed.

A 1996 Master Plan Report lauded the vision of past County leaders for the location selected for the botanical garden. But it also noted financial limitations affecting the future of the Gardens and its ability to meet its mission adopted by the County Board.

Several significant problems noted in the Master Plan Report have yet to be adequately addressed:

- Plant Collection Policy – There is no written, comprehensive policy to guide the collections, including accession and deaccession of plants.
- Perimeter Fencing – The Gardens lack a clear garden boundary and automobile entrance distinguishing the Gardens from the rest of Whitnall Park.
- Gift Shop Revenues – According to the Master Plan Report, gift shop revenues are an important source of income for other institutions. Prior to the opening of the Education and Visitor Center, the Gift Shop had cramped quarters making it difficult to display merchandise or offer a greater selection of gift items. While the Gift Shop now has expanded quarters, the County has not experienced the revenue stream anticipated by the expansion.
- Graphic Signage – The report noted that the use of graphic signage is inconsistent throughout the Gardens. Maps are available to guide visitors through the collections, but the Gardens have little interpretive signage to educate visitors. It suggested a careful and thorough graphics program be designed and implemented.
- Pathway Material – Pathways throughout the Gardens are mostly gravel with steel or limestone edging. While they provide a texture that contrasts with the plant material, they are harder to maintain and limit the use of BBG for winter activities since it is impractical to shovel gravel paths. The report suggested that paving the walks would open the Gardens to winter activities and lower maintenance costs.
- Fountains – The fountains provide a pleasant focal point within the Gardens, but need to be maintained and designed to a higher standard, or their impact is weakened.

Without a formal ongoing review of the Master Plan, it is unknown how much of the development envisioned in 1996 is still viable, desired or even necessary given any changes that have occurred over the years.

BBG needs to formalize its memorandum of understanding with FBBG to clarify ongoing financial and volunteer support, operational responsibilities, and the associated rights and responsibilities of each party.

Through the years, the County has formalized its working relationship with FBBG through memorandums of understanding (MOU) that spell out the rights and responsibilities of each party. The first MOU was signed in 1989; the most recently signed MOU is dated April 5, 2000. We found that the County has collected none of the revenues called for by the 2000 MOU, nor any of the revenues contained in the revised but unsigned MOUs since that time.

Other than some minor payments for its share of telephone service, FBBG has not made any payments to the County on any of the significant financial requirements contained on any signed or

drafted MOU during the period that the Education and Visitor Center has been operating. It should be noted as well that Parks management at that time did little to enforce the payment requirement.

Based on its reported losses while managing the Education and Visitor Center, it was clear the MOU needed revising to provide FBBG some relief, yet keep a level of commitment to maintain the Education and Visitor Center. However, revised MOUs drafted in 2006 and 2010 were never formally agreed to by FBBG, although some aspects of them appeared to have been followed.

Daily operations need additional resources to enhance BBG's beauty and meet the standards of an educational and research botanical garden.

With limited horticultural personnel, staff have been forced to perform "triage gardening," where the obvious problems get addressed first, then remaining tasks are worked on if/when time permits. According to staff, this has resulted in several years of unpruned growth in some areas, where the grounds have been overrun with invasive vegetation, unpruned display plants, bushes and shrubbery, and an ongoing weed problem.

Direct comparisons with other botanical gardens is difficult given the differences in topography, what plants are displayed, and other factors. However, we noted some clear disparities in the number of formal garden acres worked per horticultural staff. BBG has approximately 40 acres of formal gardens, including 12 specialty gardens, worked by five horticultural FTEs (8.0 acres per FTE) plus seasonal help. By comparison:

- Olbrich Botanical Gardens located in Madison, WI has 16 acres of formal gardens, including 14 outdoor gardens worked by seven horticulturists (2.3 acres per FTE).
- Green Bay Botanical Gardens has a total of 20 acres of developed gardens (plus 27 acres of natural areas involving little or no maintenance) worked by three horticulturists and a facility manager (5 acres per FTE). The garden relies on a large volunteer base for assistance, as well as the use of seasonal interns.

BBG needs to develop a collection policy consistent with that of a botanical garden by upgrading the condition of its collection records and improving accessibility to them for educational and research uses.

The Master Plan Report noted in 1996 that BBG had "...no written comprehensive policy to guide the collections, including accession and deaccession of plants. A written comprehensive plant policy is

needed to maintain, modify, and validate existing collections.” Without a policy to define the collection, accessions can accumulate without any clear purpose, diluting the garden’s mission and diverting resources from important collections. Although the draft collection policy was never completed, the BBG Director said management and staff try to follow it to the extent possible.

BBG needs to update its plant record system before it can complete its plant collection policy.

Perhaps no single facet of a botanical garden so thoroughly distinguishes it as a living museum than the documentation it maintains on its plant collections. Without proper documentation, botanical gardens have a limited story to tell and little reference value. As with other aspects of its garden work, BBG has been unable to keep up with the volume of work needed to maintain, sometimes even basic plant information.

Moving forward, BBG needs to evaluate gift shop operations and the use of Garden Fund expenditures.

A botanical garden’s gift shop can provide an important revenue source for supporting operations. Prior to the opening of the Education and Visitor Center, the Gift Shop operated out of cramped quarters in the Garden House, making it difficult to display merchandise or market a greater selection of items. One of the benefits envisioned for the new Education and Visitor Center was the ability to expand the Gift Shop and with it, increase its revenues.

Financial losses moved FBBG to try and reduce its losses by reducing the Gift Shop’s hours of operations and the associated staff costs required to keep it open. FBBG also attempted to reduce its inventory costs by selling many inventory items on a consignment basis, eliminating the need to actually purchase the items and incur additional costs. These changes directly affected Gift Shop revenues as well as expenses without increasing profitability. Despite reduced costs, the Gift Shop has remained unprofitable, losing money in both 2012 and 2013.

BBG needs to improve how attendance is reported to provide better information to decision makers.

BBG uses 25 different attendance categories to track attendance. Tracking attendance by the various categories can provide useful information for identifying positive and negative trends that may require management action. It is important that the calculation of attendance be as accurate as possible.

However, BBG's reported annual attendance figure is inflated to some extent due to some assumptions and estimates used to calculate attendance for some of the categories.

Our review of attendance statistics also showed missing attendance data in one reporting category. Specifically, attendance figures reported by UW-Extension were missing for 2012 and 2013.

The Friends of Boerner Botanical Gardens was provided a draft of the audit. Several of their comments were incorporated into the report. FBBG also noted that some items, especially matters concerning the gift shop, were in need of further discussion than that which was included in our report. FBBG stated a commitment to work out these other points of clarification as part of a discussion of a new MOU with Milwaukee County. We believe that this deliberation and a new memorandum are critical to the ongoing success of Milwaukee County's partnership with FBBG and to the success of Boerner Botanical Gardens.

We acknowledge and appreciate the cooperation of the Parks Department as well as the Friends of Boerner Botanical Gardens, UW-Extension, and others who assisted in this audit.

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Background

Boerner Botanical Gardens (BBG) is comprised of 40-acres of formal gardens, located within Whitnall Park, and the 1,000-acre Arboretum, located within Whitnall Park and along the adjoining Root River Parkway in the southwest corner of Milwaukee County. Currently over 80 years of age, BBG is the oldest nationally recognized public garden in the Great Lakes Region. Its strengths include its unique plant diversity, maturity, and historical design.

As depicted on the map in **Exhibit 2**, in addition to the various gardens, BBG has a number of garden buildings. Most notable is BBG's Education and Visitor Center, built in 2003, which along with the site's Garden House may be rented for private event use.

The Gardens are open to the public daily on a seasonal basis (typically from late April through mid-October), while the Education and Visitor Center is open daily in-season and on weekdays in the off-season. An admission fee of \$5.50 is charged to adult visitors. Seniors who reside in Milwaukee County, individuals with a disability, and students are charged \$4.50, and children age 6-17 are charged a \$3.50 entry fee.

BBG Mission Statement

The mission of BBG is:

1. To serve as a "living museum" of plants and an outdoor classroom for visitors and horticultural/botanical interest groups.
2. To inform the public of native and exotic plants suitable for landscape use in the Milwaukee area; their identification; care and maintenance; aesthetic appeal; and overall value to the landscape.
3. To foster appreciation for the uniqueness and historical significance of Boerner Botanical Gardens.

BBG's mission began with the vision of Charles B. Whitnall, who served as secretary of the Milwaukee County Park Commission from its inception in 1907 to his retirement in 1941. Always a promoter of land acquisition along Milwaukee County waterways and lakefront for park use, Whitnall envisioned a large tract of land in a rural area where all Milwaukee County citizens could come into intimate contact with lakes, streams, trees, shrubs and flowers.

Approximately 606 acres were purchased during 1929-1930. During 1934-1935, the federal government gave Milwaukee County 1,400 acres of land bordering the Root River, which the U.S. Department of Agriculture had purchased as part of the greenbelt concept for newly built communities in the Village of Greendale. Bolstered by additional County purchases, the Root River Parkway and the adjoining Whitnall Park now total 3,244 acres.

Translating Mr. Whitnall's vision into reality was due in large part to the work of Alfred L. Boerner, who in 1927 was appointed Milwaukee County's Landscape Architect. Much of the labor needed to develop BBG and the surrounding park area came from two federal programs, the Civilian Conservation Corps (CCC) and the Works Progress Administration (WPA). From 1933 to 1938, CCC workers supervised by County employees, built the roads and bridges of Whitnall Park, dug lagoons and a lake, cleared streams and built dams, moved and rearranged tons of earth, and planted thousands of trees and shrubs.

Along with the CCC, the WPA was a major force in the construction of the Gardens. From 1935–1940, the WPA contributed significantly to the development of the formal garden area. Its workforce included not only laborers, but also artisans and crafts workers of many trades and arts. The significant events that took place during the creation and development of BBG, along with recent contractual relationships, are included in a timeline in **Exhibit 3**.

Formal Gardens

As shown in **Exhibit 2**, the Formal Gardens consist of intimate outdoor “rooms” devoted to specialty gardens, including the Rose Garden, Perennial Garden, Shrub Mall, Herb Garden, Trial Garden, Daylily Walk, Peony Garden, Rock Garden, Walled Annual Garden, Bog Walk, Heirloom Garden, and Rain Harvesting Garden. Each have their own purpose in achieving BBG's mission and vision.

Rose Garden – The formal Rose Garden opened in 1939. Today the Rose Garden has more than 3,000 plants of approximately 350 varieties, including the most popular rose types: the hybrid Teas, Floribundas, Grandifloras, miniatures and tree roses. The garden also contains lesser known types such as hybrid Perpetual, Chinas, and Polyanthas, climbers and shrub roses. Peak bloom usually occurs each year during the third week of June, continuing until frost.

In keeping with the formal European look, the Rose Garden was designed with several pools. There are two ornamental circular pools and a rectangular central pool containing water-lilies and other aquatic plants. The rectangular pool has traditionally featured goldfish, but in 1988, koi colorful oriental domestic fish were introduced to the pool.

Perennial Borders Garden – Perennial plants live several years. Because they must reserve their energy to survive from year to year, their period of bloom is typically shorter than that of annuals,

which bloom continuously throughout the summer. BBG's two perennial borders were part of the initial garden design. The Garden uses wide variety of flowers designed with both bloom time and color in mind. The garden staff now uses many types of perennial flowers to insure that visitors will find a display of bloom from early spring through late fall.

One of the Garden's most striking statuary pieces is found in the perennial borders. The statue, depicting a mother and two sons, was created by George Adam Dietrich, an artist who was the head of the sculpture department of the Layton School of Art in the 1930's. The Mother and Two Sons statue was made from stone cut in the Currie Park quarry, and was installed in the Perennial Borders Garden in 1938.

Herb Garden – Herbs are plants whose stems, roots, leaves, flowers or fruits (seeds or seed pods) have medicinal, culinary, dye and scent uses. The motivating force behind the Herb Garden was the Wisconsin State Pharmaceutical Society, which was interested in medicinal herbs. Today there are twelve herb beds containing over 300 varieties of herbs and approximately 7,000 plants. Because many of the herbs in the garden are annuals or tender perennials, each year new plants must be started.

Daylily Walk – The Daylily Walk is a curving path running south to the Bog and Rock Gardens. A special attribute of these plants is that each blossom blooms for only a day. However, each stem of a daylily contains a multitude of blossoms, so a single stem can provide several days of bloom. Daylilies range in color from pale yellow to rich purple and red, with many hues in between. Different types of daylilies bloom at different times of the year; some bloom all summer long. The peak of daylily bloom in the gardens is in July.

Peony Garden – This garden, part of the original design, contains a profusion of bloom from mid-May through early July, depending on the weather conditions. Herbaceous peonies can be of several different flower forms. Since the early 1970's, staff have been evaluating BBG's peonies and selecting plants with an ability to support themselves and their flowers without staking. The plants are also selected for color, shape, disease resistance and ability to bloom even in years with late spring frosts.

Rock Garden – The Rock Garden is an intimate woodland grotto filled with native wildflowers and meandering trickles of water. Work on the Rock Garden started in 1934 and continued through 1941. More than 1,000 tons of weathered limestone from Currie Park were assembled in pseudo-natural layers.

Walled Annual Garden – The Walled Annual Garden serves as the main entrance to the formal gardens. As the name suggests, the Annual Garden is composed primarily of "annual" plants that bloom for only one year. Because annual plants live only one season, this garden is replanted every year, making it exciting and full of change.

Shrub Mall – The Shrub Mall is a garden "room" in which the center of the room is a long grassy mall, surrounded by borders containing an extensive planting of shrubs. Interspersed with the shrubbery are annuals and perennials. The Shrub Mall also houses BBG's intermediate bearded iris collection. These irises flower in mid-May when few other perennials are in bloom, adding color to this garden room.

Bog Walk – The Bog Garden catches water running off from other parts of the gardens, and is naturally conducive to the growth of plants that thrive in saturated soil. As such, BBG has planted tamaracks, marsh-marigolds, willows, river birch, cedars and other plants that like wet conditions. Skunk cabbage, red twig dogwoods, wild raspberry, jewel weed, and Arborvitae also took root in

this damp environment. The Bog Walk, a 325 foot wooden walkway, bridges the Herb Garden and the Daylily Walk and Rock Garden. No formal design is evident in the Bog Garden. In spring, golden marsh-marigolds and skunk cabbage are in bloom. Migrating birds such as warblers stop here. As the season progresses, the skunk cabbage leaves grow to huge lush capes, and the area takes on a jungle-like appearance. Many varieties of birds are attracted all summer by the seeping water, cool soil, and abundant food supply of insects.

Trial Garden – Since 1958 the Botanical Gardens has been one of 23 official U.S. test gardens for the American Rose Selections (AAS). A Trial Garden is a performance test site for seeds from wholesalers and retailers all over the country to test and judge plants for flower quality, foliage, attractiveness, and durability that is accessible for public viewing. Trial Garden provides an objective evaluation of overall regional proof of newly developed plant varieties in terms of growth, pest or disease resistance, length of flowering and aesthetic appeal. When purchasing AAS winners home gardeners know that plants have been put through independent testing. The Trial Garden is supported by a separate Voight Trial Garden Trust Fund.

Heirloom Garden – Take a step back in time. In this garden, you'll see the plants available to home gardeners from the 1800s to 1950s. Daylilies, peonies, and irises are featured.

Rain Harvesting Garden (2009) – In 2012, the Botanical Gardens received the *Rain Bird Intelligent Use of Water Award* for considering rainwater runoff as a resource. The water harvesting system is comprised of a 30,000-gallon holding tank, wetland, and an inlet for the rainwater runoff. A rain garden was added to capture additional rain water.

Arboretum

The BBG Arboretum occupies over 1,000 acres in Whitnall Park and the adjoining Root River Parkway. The goal of the Arboretum is to display reliable woody ornamental plants for visual pleasure as well as to cooperate with propagation programs of the nursery industry. In the Arboretum, groups of trees are planted along curving park roadways, in sweeping vistas and beside picturesque lagoons. The Arboretum was conceived by Alfred L. Boerner, who envisioned a museum of native and introduced woody plants arranged by plant family for display, research and education.

At the Arboretum, unusual trees and shrubs from all over the world are grown for aesthetic appeal and hardiness. The Arboretum also contains a wealth of native trees and shrubs. Oaks and maples dating from before 1750 are still thriving. The collection also includes mature trees, basswoods, shagbark and butternut, hickories, black walnuts and hawthorns. Large American elms, once found in abundance, are now quite rare. The collection's largest remaining American elm grows in the annual garden. One of the oldest sugar maples in Wisconsin is growing southeast of the intersection of Grange Avenue and 76th Street on the Root River Parkway (its birth is estimated at before 1720). A number of Scotch pines in the evergreen collection represent the oldest introduced woody plants in the Arboretum.

Most noteworthy of the collections is the crabapple collection, started in 1933. In 1986, this collection contained approximately 1,000 trees of about 250 species and varieties, making this collection the largest known of its type in America. In 1984, the Arboretum was honored as one of the sites for the national Crabapple Evaluation Program.

While responsibility for maintaining the Arboretum falls under the BBG, maintenance of the collection area outside the confines of the Gardens proper has been assumed by the Parks Forestry Unit.

Key Partners in Programming and Education at BBG

As detailed in the following sections of this report, Milwaukee County works with both the Friends of Boerner Botanical Gardens and the University of Wisconsin-Extension Cooperation for operations and programming at BBG. A summary of each group's role is provided below. The timeline in **Exhibit 3** includes an overview of BBG's relationships with its key partners.

The Friends of Boerner Botanical Gardens (FBBG) is a nonprofit organization established in 1984 to provide volunteer and fiscal support for BBG, and to promote public awareness and efficient use of BBG as an important educational asset. Its mission "is to provide a garden setting for learning that nurtures understanding, enjoyment and stewardship of our natural world, while nourishing and preserving the gardens for future generations."

FBBG hosts a variety of classes and events year-round designed to educate and stimulate interest in plants and gardening to both adults and children, including family workshops and formal classes for school-aged youth.

Adult Programs – Adult educational programs at BBG consist of teaching participants plant care and techniques that could be implemented in personal home gardens. Classes have a wide range of topics from keeping gardens pest free without using harsh chemicals, to finding the right plant combinations in gardens for having continuous blooms through late fall and maintaining plants over Wisconsin's harsh winters.

Children's Programs – Children's programming extends the classroom by offering plant science and enabling teachers to personalize curriculum to include a hands-on experience through indoor and outdoor classes at the gardens.

Garden Walks – Garden walks provide outside learning by observing plants, arboretum and birds in changing seasonal environments.

Garden House Art Exhibits – Garden House Art Exhibits display artwork on temporary assignments in the historical Garden House building. Talented artists' paintings and sculptures are also found throughout various gardens and showcased in Boerner Botanical Garden atrium.

In addition to FBBG hosting a variety of educational classes at Boerner Botanical Gardens, UW-Extension also provides an educational component through training classes, workshops and displays. UW-Extension provides certification and yearly recertification for the Master Gardener's program. Master Gardeners are volunteers trained by UW-Extension specialists and agents in horticulture. In return for training, Master Gardeners volunteer to help with UW-Extension educational programs in horticulture and community service projects. Master Gardener Volunteers provide diagnostics walk-in services that help to identify plants, insects and soil conditions for visitors. Master Gardener Volunteers staff the Horticultural Helpline to assist callers with plant problems. Volunteers staff a booth in the atrium and a Garden Cart that travels throughout garden with educational literature. Another activity by UW-Extension is the Bloom Team consisting of a group gardeners that monitor plant growth, take pictures of plants and enter information into a database available for the public.

Milwaukee County has also contracted with an outside entity for catering at BBG since 2003, and tacked management of the Education and Visitor Center onto that contract beginning in 2006. In 2014, Milwaukee County entered into a 10-year catering and facility management contract for BBG with Zilli Hospitality Group.

County Funding of BBG Operations

Table 1 summarizes the annual operating revenues and expenses for BBG from the past 5 years. This combines two cost centers (BBG Grounds and the Education and Visitor Center) used by Parks to allocate revenues and expenses.

Table 1
Summary of BBG Revenues and Expenses
2010–2014

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Revenues	\$211,870	\$207,586	\$219,276	\$283,487	\$438,029
Expenses					
Personnel	\$537,969	\$516,356	\$524,519	\$547,707	\$457,980
Services	\$147,713	\$160,837	\$159,607	\$168,386	\$191,328
Commodities	\$32,654	\$31,620	\$30,782	\$47,033	\$39,508
Capital (Operations)	\$14,865	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0
Cross Charges	<u>\$83,549</u>	<u>\$126,425</u>	<u>\$118,934</u>	<u>\$135,037</u>	<u>\$77,428</u>
Total Expense	\$816,750	\$835,239	\$833,843	\$898,164	\$766,244
Net Expenses	\$604,880	\$627,653	\$614,567	\$614,677	\$328,215

Source: Advantage financial system records and Parks fiscal staff.

BBG Revenue Generating Activities

Table 2 summarizes BBG revenues over the past five years.

**Table 2
Summary of BBG Revenues
2010–2014**

<u>Revenues Sources</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u> ¹
Admissions	\$91,719	\$83,759	\$79,219	\$85,604	\$85,699
Permits	\$47,474	\$33,857	\$54,452	\$64,685	\$47,561
Reimbursement of Shared Utility Costs	\$28,105	\$32,920	\$29,000	\$40,172	\$40,647
Catering Commissions:					
Guaranteed Min.	\$36,000	\$36,360	\$36,360	\$36,360	\$84,000
% of Sales	\$0	\$0	\$1,077	\$759	\$24,761 ²
Building Space Rental:					
Garden House	\$3,690	\$12,173	\$6,835	\$11,765	\$15,250
Other Room Rentals	\$0	\$0	\$0	\$0	\$133,219 ^{2, 3}
Other Revenues	<u>\$4,880</u>	<u>\$8,517</u>	<u>\$12,333</u>	<u>\$44,142</u> ⁴	<u>\$6,892</u>
Total Revenues	\$211,870	\$207,586	\$219,276	\$283,487	\$438,029

Notes: 1 – Amounts for 2014 may be affected by other year end closing entries that have not yet been posted to Advantage financial system.

2 – Prior to 2014, the caterer was allowed to keep the contracted percentage of catering revenues plus room rental revenues in consideration for managing the Education and Visitor Center.

3 – The amount for 2014 includes a one-time credit of \$44,100 for deposits collected in 2013 by the previous building manager for 2014 room rentals.

4 – Includes one-time revenue of \$33,540 for settlement of a national lawsuit relating to use of a herbicide that killed a number of evergreen trees at BBG.

Source: Advantage financial system records for 2010 – 2014 and Parks fiscal staff.

Admissions and sales of wedding and photography permits have generally been the highest revenue generating activities prior to 2014. However, the new 10-year catering and management contract for the Education and Visitor Center which went into effect in 2014 resulted in a significant increase in BBG revenues. Under the new terms, the County now receives a larger minimum for catering revenues (\$84,000 vs. \$36,360 under the previous vendor). The County also began collecting building space rental income as well as a percentage of total catering revenues, revenue streams that went to the previous vendor in consideration for assuming building management responsibilities. It should be noted that the previous contract was signed at a time where the initial building manager

for Friends of Boerner Botanical Gardens (FBBG) opted out of the management contract due to financial difficulties, leaving few options to continue operations.

BBG Expenses

Utility costs represent the majority of the costs charged to the Education and Visitor Center, a portion of which is recovered under the catering and building management contract, and from FBBG. Personnel costs comprise the vast majority of costs charged to Gardens operations. Full-time staff assigned to BBG include a Botanical Gardens Director, one in-charge Horticulturalist, four Horticulturalists, and an Office Assistant. This staffing has remained constant since the Education and Visitor Center opened in 2003. Seasonal Parks staff are also assigned to BBG during the summer months as available.

FBBG's Fiscal Support of Boerner Botanical Gardens

FBBG has made significant contributions to garden operations over the years for both capital projects as well as operations.

Capital Support

Most of the Friends' overall financial support has been for capital projects that it has partnered with the County to fund since its impetus in building the \$10.8 million Education and Visitor Center. The center, which opened in 2003, was funded 70% by FBBG, with the County covering the remaining 30%. Other examples of capital expenditures include:

- In 2009, FBBG obtained a \$100,000 grant from the Milwaukee Metropolitan Sewerage District to design and construct a storm water management system to control excess storm water runoff from the Education and Visitor Center roof and adjoining parking lot. The project utilized best management practices to harvest, treat and reuse storm water on site. FBBG assumed responsibility for providing the grant's matching requirement through donated services, labor and materials. Parks has assumed long-term maintenance responsibilities for the improvements.
- Construction began in late 2014 on a project to build an accessible walkway for persons with disabilities from the Upper Gardens to the Bog Walk, replacing the existing path that had become worn and at times unusable after heavy rains. The County contributed \$75,000 toward the approximately \$226,000 project from the Parks Amenities Matching Fund, with the Whitnall Park Rotary Club financing the balance.

Support for Day-to-Day Operations

FBBG maintains a Garden Fund from which the Boerner Botanical Garden Director can request funds for BBG expenses. Revenues for the Garden Fund come from a variety of donors, some of whom

place restrictions on how their donations may be spent. For example, donations by the Herb Society are to be used for plants and seeds for the Herb Garden.

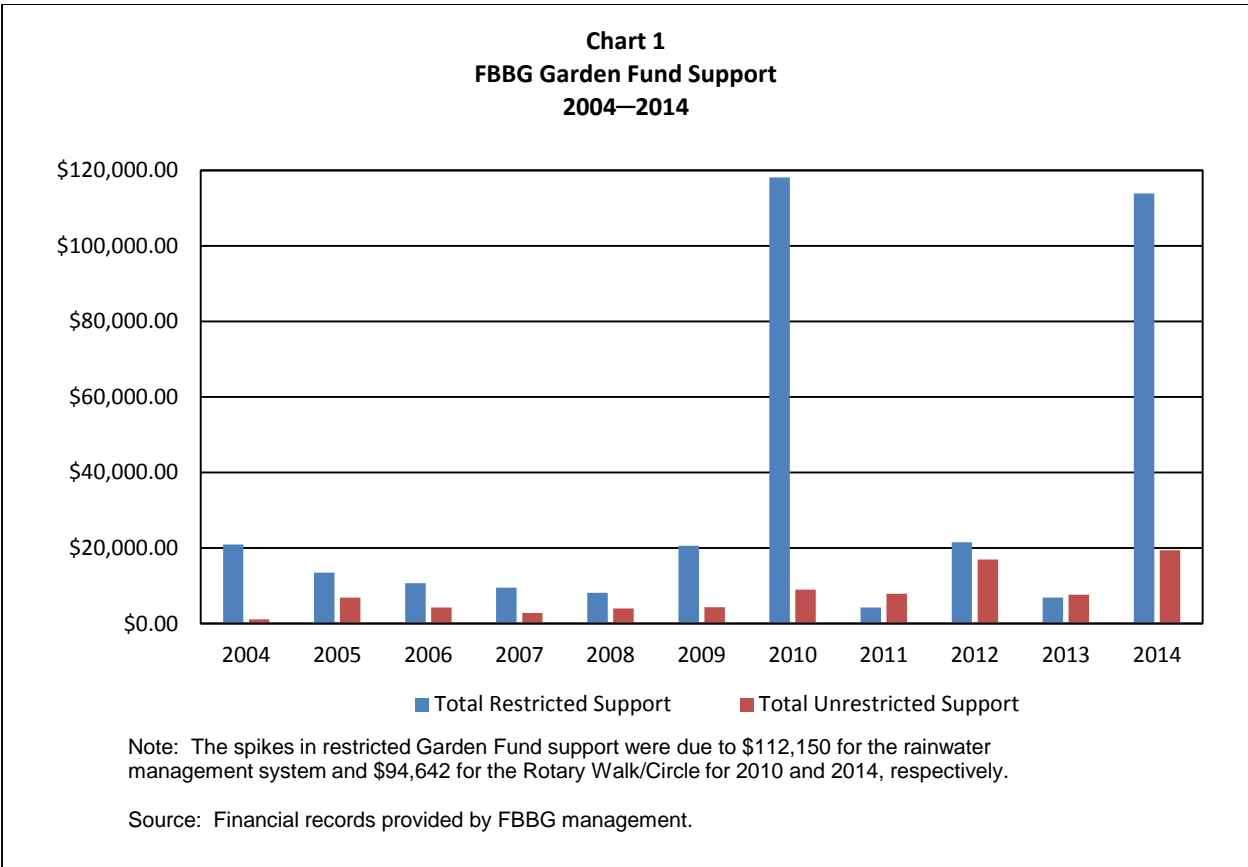
Other donations are unrestricted, allowing the funds to be used at the discretion of the Botanical Gardens Director. Generally, unrestricted funds are used to cover costs not included in BBG’s County operating budget. For example, registration fees for a botanical garden conference are often paid from the unrestricted Garden Fund. **Table 3** summarizes BBG expenses paid from FBBG’s Garden Fund from 2004 – 2014, grouped by source of funds.

<u>Year</u>	<u>Restricted Fund Categories</u>			<u>Total Restricted Funds</u>	<u>Total Unrestricted Funds</u>	<u>Total Garden Funds</u>
	<u>Plant Societies</u>	<u>Honorariums/ Memorials</u>	<u>Other Restricted</u>			
2004	\$2,713.23	\$18,207.23	\$0.00	\$20,920.46	\$1,104.08	\$22,024.54
2005	\$1,657.91	\$11,853.07	\$0.00	\$13,510.98	\$6,931.56	\$20,442.54
2006	\$1,645.44	\$5,369.66	\$3,665.57	\$10,680.67	\$4,255.66	\$14,936.33
2007	\$3,773.75	\$5,557.45	\$200.00	\$9,531.20	\$2,843.27	\$12,374.47
2008	\$2,984.83	\$4,555.01	\$650.00	\$8,189.84	\$4,024.35	\$12,214.19
2009	\$1,498.55	\$8,674.49	\$10,415.65	\$20,588.69	\$4,382.82	\$24,971.51
2010	\$1,392.90	\$1,109.75	\$115,641.47 ¹	\$118,144.12	\$9,036.51	\$127,180.63
2011	\$528.65	\$3,743.05	\$0.00	\$4,271.70	\$7,929.87	\$12,201.57
2012	\$965.61	\$8,896.45	\$11,684.42	\$21,546.48	\$16,958.36	\$38,504.84
2013	\$1,195.59	\$5,501.28	\$215.00	\$6,911.87	\$7,677.28	\$14,589.15
2014	\$1,491.17	\$6,510.10	\$105,890.07 ²	\$113,891.34	\$19,406.79	\$133,298.13

Notes: 1 – Includes \$112,149.73 for construction of the rainwater management system. This includes a \$100,000 grant from the Milwaukee Metro Sewerage District for the project.
2 – Includes \$94,641.55 for 2014 construction costs of the Rotary Walk/Circle.

Source: Financial records provided by the Friends of Boerner Botanical Garden.

The following chart helps to put into perspective the restricted and unrestricted contributions BBG has received from the Garden Fund over the years.

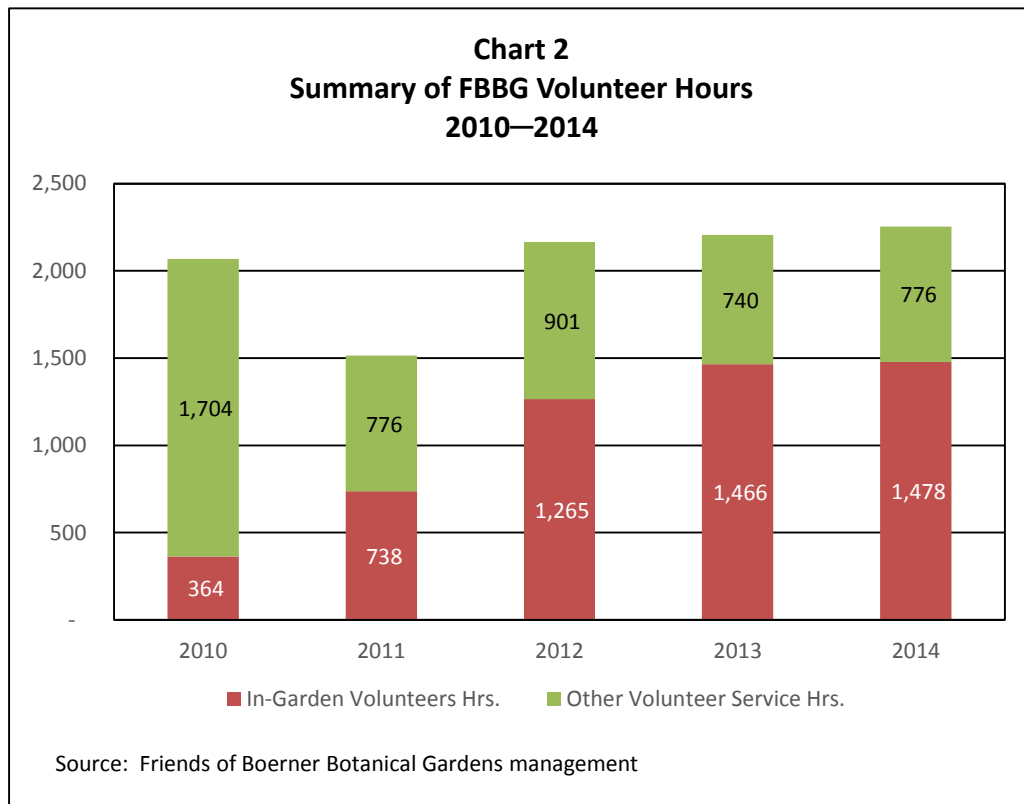


Volunteers

BBG is also supported through a network of volunteers organized by FBBG who assist in a number of programs and activities. Volunteers’ hours are tracked by the type of service they provide, either in the garden working with horticulture staff, or helping in a number of other areas throughout BBG.

- In-Garden Volunteer Initiative – This program began in 2010 after union concerns over the use of volunteers in lieu of County staff were resolved. BBG staff provide direction and supervision to ensure volunteers perform as instructed. Weed pulling is the task most commonly performed through this initiative. According to email correspondence from 2010, 39 truckloads of weeds were hauled away the first year of this initiative.
- All Other Volunteer Opportunities, such as:
 - Assisting teachers in the Friends’ student education classes
 - Operating BBG’s library
 - Helping in the gift shop
 - Leading garden tours as garden docent
 - Administrative assistance
 - Assisting in special events

Chart 2 summarizes FBBG’s volunteering efforts over the past five years, broken into the two categories noted above.



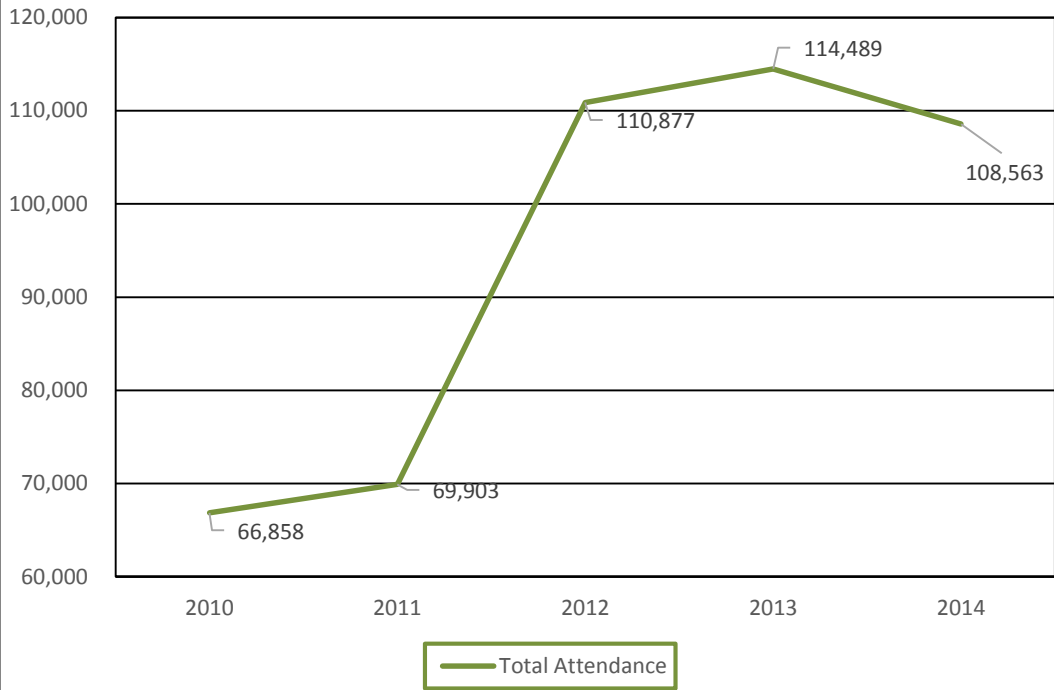
Attendance

BBG reported attendance figures include not only persons paying admission to visit the gardens, but virtually anyone coming to the Gardens to attend:

- Weddings
- Educational classes
- Meetings
- Summer evening concerts
- Friday night fish fry and Sunday brunch

The following chart depicts total BBG attendance for the period 2010-2014:

Chart 3
Total Reported BBG Attendance
2010–2014



Note: The significant increase in attendance beginning in 2012 was largely due to including an estimate for number of persons attending Thursday concerts during summer months.

Source: BBG management

Section 1: With changing needs and priorities, BBG’s Master Plan needs updating to ensure the vision of future development is kept on track, or modified as needed.

In the 1990’s, the Friends of Boerner Botanical Gardens (FBBG) saw the need for a larger facility for visitor services and educational programming to better help them achieve their mission for the gardens. Before it developed plans for a new facility, however, FBBG decided to first commission an outside vendor to create a Master Plan, one that took a broader view of all the Gardens’ current and future needs so that a structured rather than piecemeal approach for addressing them might be followed.

In 1996, with the approval of Parks management and County Board support, FBBG commissioned an outside landscape architect to develop a physical master plan that would pave the way for long-term growth and preservation of this unique public asset.

In 1996, with the approval of Parks management and County Board support, FBBG commissioned an outside landscape architect to develop a physical master plan that would pave the way for long-term growth and preservation of this unique public asset. The resulting Master Plan Report evaluated BBG’s strengths, problems and opportunities for improvement based on the overall mission of the BBG.

As defined in the resulting report, a master plan is a conceptual document which envisions an ultimate program for an institution, representing a vehicle for focusing and coordinating future growth. The report noted that “The Master Plan is the beginning of the process designed to preserve the past, while reaching boldly into the future. The Plan builds on the foresight of past Milwaukee County leaders and looks ahead to a vision of future growth. It envisions Boerner Botanical Gardens fulfilling a leadership role in the region and the nation as an urban horticulture center and an institution devoted to the harmonious relationship between humans, plants and the environment.”

The Master Plan Report lauded the vision of past County leaders for the location selected for the botanical garden. But it also noted financial limitations affecting the future of the Gardens and its ability to meet its mission adopted by the County Board in 1994:

- To serve as a “living museum” of plants, a tourism resource, an outdoor classroom for visitors and horticultural/botanical interest groups.
- To inform the public of native and exotic plants suitable for landscape use in the Milwaukee area; their identification; care and maintenance; aesthetic appeal; and overall value to the landscape.
- To foster appreciation for the uniqueness and historical significance of Boerner Botanical Gardens and Arboretum.

While some of the deficiencies noted in the Master Plan Report have been addressed, others remain nearly two decades later.

The Master Plan Report detailed many opportunities for improvement.

The Master Plan Report detailed many opportunities for improvement. The construction of the new Education and Visitor Center addressed many of the report’s issues, particularly those related to insufficient space for virtually all aspects of operations. Other areas that have been addressed since the Plan was issued include:

- Improving BBG’s water conservation by developing a system that captures rainwater runoff and reusing it in the garden. This system not only demonstrates environmental responsibility, but also educates visitors of this unique natural system.
- Improving accessibility in the gardens, a problem in the past, by building the Rotary Walk/Circle.
- Providing visitors with food service beyond what vending machines had been providing to extend visitation for longer visits.
- Barring vehicular traffic on the parkway that runs through the gardens. BBG has closed this park roadway by installing barriers on both ends of the gardens to prevent vehicular traffic from entering the Gardens.

- Expanding revenues from weddings by offering a complete wedding package that includes rental of a hall for catered receptions. Before the Education and Visitor Center opened in 2003, inadequate indoor space limited wedding revenues to permits for wedding ceremonies and photography only.

Several significant problems identified in the 1996 Plan have yet to be adequately addressed.

However, several significant problems have yet to be adequately addressed. The following summarizes some of the issues noted in the Master Plan Report that have not been resolved:

- Plant Collection Policy – There is no written, comprehensive policy to guide the collections, including accession and deaccession of plants.
- Perimeter Fencing – The Gardens lack a clear garden boundary and automobile entrance distinguishing the Gardens from the rest of Whitnall Park.
- Gift Shop Revenues – According to the Master Plan Report, gift shop revenues are an important source of income for other institutions. Prior to the opening of the Education and Visitor Center, the Gift Shop had cramped quarters making it difficult to display merchandise or offer a greater selection of gift items.
- Graphic Signage – The report noted that the use of graphic signage is inconsistent throughout the Gardens. Maps are available to guide visitors through the collections, but the Gardens have little interpretive signage to educate visitors. It suggested a careful and thorough graphics program be designed and implemented.
- Pathway Material – Pathways throughout the Gardens are mostly gravel with steel or limestone edging. While they provide a texture that contrasts with the plant material, they are harder to maintain and limit the use of BBG for winter activities since it is impractical to shovel gravel paths. The report suggested that paving the walks would open the Gardens to winter activities and lower maintenance costs.
- Fountains – The fountains provide a pleasant focal point within the Gardens, but need to be maintained and designed to a higher standard, or their impact is weakened.

The Master Plan Report's Phased In Approach to Development was Based On a Revised Mission Statement

The report proposed a four-phase approach for BBG development. Phase One was to focus on restoring the Gardens

to their proper educational and display potential. A new Education and Visitor Center was the key development in this phase. Other significant development proposed in the other phases included building: a conservatory; a new service area; new parking areas; a Home Gardening Center; a Water Quality Center; an Agricultural Sciences Center; an Urban Horticultural Science Center; a greenhouse; a nursery; relocating and expanding the Trial Gardens; and creation of new gardens. One of the overarching visions for the new development was to transform BBG into a year-long visitor destination. Nearly all of this development was to be linked by a Tram Path Loop that would transport visitors to each of the Gardens' featured locations regardless of the season.

FBBG proposed to be responsible for the fundraising needed to finance the costly capital improvements called for in each development phase. Specific timeframes for implementing each phase were not included due to the uncertainty of when funding would become available, and the need for BBG to establish its own development goals.

As a precursor to new development, the report proposed amending BBG's mission statement to align it with the Master Plan's vision for the Gardens.

As a precursor to the new development, the report proposed amending the BBG mission statement to align it with the Master Plan's vision for the Gardens. It recommended:

"The mission of the Boerner Botanical Gardens is education about the full range of plants which may be grown in the Great Lakes Region and about human interrelationships with the natural environment. These interrelationships may be demonstrated on many levels: the unmanaged natural landscape of the region, managed landscapes and display gardens for particular goals, traditional techniques of gardening and farming, innovative emerging technology of new "green" techniques of landscape management, and the interdependence of humans, plants, animals, soil and water."

It went on to say that the mission could be achieved by further developing BBG as a regional socioeconomic resource attracting both students and tourists. The goal was to educate environmentally responsible individuals seeking to understand the implications of their actions on plants and the environment.

No action was ever taken to revise BBG's mission statement to better link it to the Master Plan vision.

Current Status of Master Plan

No action was ever taken to revise BBG's mission statement to better link it to the Master Plan vision. In reviewing capital projects for BBG since 1996, there has been little progress in transforming BBG through capital development into the Master Plan's vision for the Gardens. Today, the Education and Visitor Center, the Rotary Walk/Circle and the Rainwater Harvesting development represent the bulk of the development proposed by the Master Plan nearly 20 years ago.

The preface of the Master Plan states, "The plan is expected to be reviewed annually and modified when emerging needs present themselves." We found nothing indicating whether such a review has ever been done.

In addition to addressing emerging needs, another reason for bringing the Master Plan up to date is to be able to respond promptly to alternative capital funding opportunities when they become available. Two examples of alternative funding include the donation from the Whitnall Rotary Club in 2014 and the grant from the Milwaukee Metropolitan Sewerage District in 2009. In cases like these, an up-to-date Master Plan can help in the decision-making process in determining if the proposed development is consistent with both the Master Plan and the Mission Statement.

Without a formal ongoing review of the Master Plan, it is unknown how much of the development envisioned in 1996 is still viable,

desired or even necessary given any changes that have occurred over the years. We recommend that Parks management:

- 1. Periodically (suggested annually) convene all pertinent managers and staff tasked with providing key services in helping Boerner Botanical Gardens achieve its stated mission, for the purpose of evaluating the current applicability of the Master Plan for achieving that mission.*
- 2. Evaluate BBG's mission statement in light of the recommended changes from the Master Plan, taking into consideration changes that have occurred since its issuance. If changes are deemed necessary, prepare a revised mission statement for County Board consideration.*

Section 2: BBG needs to formalize its memorandum of understanding with FBBG to clarify ongoing financial and volunteer support, operational responsibilities, and the associated rights and responsibilities of each party.

Through the years, the County has formalized its working relationship with FBBG through memorandums of understanding (MOU) that spell out the rights and responsibilities of each party. The first MOU was signed in 1989; the most recently signed MOU is dated April 5, 2000.

Parks received County Board permission in 2006 to modify the MOU, but draft revisions developed in 2006 and 2010 were never formally signed by either the Parks or FBBG.

The County has collected none of the revenues called for by a 2000 MOU, nor any of the revenues contained in the revised, but unsigned MOUs since that time.

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Below are the significant MOUs that have been signed or drafted for signature since 2000. The reason we discuss MOUs that have not been signed by both parties is that even though not formally agreed upon, each have elements that are being followed to some extent. Further, some of the terms contained in the draft MOUs may have value for formally adopted MOUs in the future.

Signed MOU – April 2000

The 2000 MOU was entered into prior to building the Education and Visitor Center, which opened in January 2003. It laid out the framework for the ongoing relationship, including some significant financial commitments between the parties that were designed to assure continued support for the Gardens and the planned

Education and Visitor Center. Some of the key requirements included:

- County to provide FBBG with reasonable office space at no charge other than telephone costs.
- Free admissions for FBBG members.
- County to receive 15% of gross FBBG membership to support the garden.
- County to receive 25% of gross revenues from programs, classes, and events (excluding Children's Education Programs associated with schools, and FBBG-sponsored fundraising events).
- Friends shall manage and operate a gift shop, with 10% of gross revenues paid to the County.
- A letter of intent concerning the gift shop outlining the rights and responsibilities of each party and subject to approval by the Friends and Parks directors.
- By March 31st of each year, both directors shall jointly discuss each entity's subsequent year's goals and priorities, and submit to their overseers a summary of their joint goals in writing.
- By March 31st, BBG Director to submit a request for funds for the following year for specific projects which would benefit and enhance the Gardens.
- By September 1st, Friends provide Parks Director an estimate of the amount of cash support in addition to the revenues noted above, for the following year.
- Established a Boerner Education and Visitor Center Trust Fund. The trust fund was established to stabilize admissions revenue for the County, provide funds for major repairs to the Education and Visitor Center, and for other purposes agreed to by the three Education Partners (County, FBBG and UW–Extension). Amounts that were to be deposited into this trust fund included:
 - Paid attendance revenue in excess of budget.
 - Annual rental payment from FBBG for the Gift Shop of \$20,000.
 - Profits from the restaurant.
 - \$15,000 annual building major maintenance payments from both FBBG and UW–Extension.

- Any unrestricted donations received by the Parks for the trust fund.
- Any unrestricted grants received by FBBG or UW–Extension.

FBBG did not adhere to the financial obligations of the MOU it signed in 2000 for the initial years (2000–2002).

Education and Visitor Center Management Contract (2003-2005)

Many of the financial requirements of the 2000 MOU were amended in 2003 when the County contracted with FBBG to manage and operate the Education and Visitor Center that opened in January 2003. In consideration for FBBG’s building management responsibilities, the County agreed to pay FBBG \$151,371. It also waived FBBG’s payment requirements related to membership revenues, educational program revenues, and Gift Shop revenues. Further, all catering revenues and room rental revenues were turned over to the FBBG. It should be noted that the operating agreements FBBG signed for the period 2003–2005 suspended the 2000 MOU financial requirements, but did not cancel them.

FBBG opted out of the Education and Visitor Center management contract beginning in 2006 after reporting three years of operating losses.

In October 2004, FBBG reached out to the County Board to report a financial shortfall they experienced in 2003 in conjunction with operating the BBG Education and Visitor Center. FBBG requested additional short and long-term financial assistance from the County to support their operation of the facility. The County Board established a Workgroup to explore solutions that would enable FBBG to maintain operation of the Education and Visitor Center more independently. The Workgroup reported regularly to the Board throughout 2005 and early 2006, presenting policymakers with multiple options for operating the Center. Ultimately, in April 2006, the County Board adopted a resolution [File No. 04-442(a)(a)] authorizing the Parks Department to execute a 12-month agreement with Bartolotta Catering, LLC, for day-to-day operation of the Education and Visitor Center, and

authorized and directed the Parks Director to execute a revised MOU between the County and FBBG for 2006.

Draft MOU – 2006

A key financial change in the 2006 proposed revised MOU removed the requirement for FBBG to pay the County 15% of its membership fees, 25% of its educational fees, and 10% of the Gift Shop gross revenues. Also dropped were references to the trust fund and associated contributions. In its place, FBBG was required to pay \$50,000 for 2006. Further, a Letter of Intent was to be developed, subject to approval by both parties, outlining the rights and responsibilities of each concerning the Gift Shop. This MOU contained a requirement for FBBG to pay its prorated share of the telephone services, a condition not included in the signed MOU that FBBG has been paying through the years.

Draft MOU – 2010

Later, in 2010, Parks staff prepared additional revised MOU drafts for approval by the Parks Director. One draft included a provision for FBBG to pay \$25,000 annually for space rental beginning in 2008. It included a clause which allowed FBBG to roll that amount forward for up to five years, plus interest, with payment in full due in January 2013.

Although this MOU draft was also not signed, there is evidence to suggest FBBG was aware of the potential required payment. A letter from Parks to FBBG dated March 24, 2010 specifically mentioned the \$25,000 annual rental fee, and that FBBG would be allowed to roll over the annual fee for five years plus compounded interest, per the Parks Director's order.

Retroactive rent payments to the County are estimated to be \$125,000.

These terms were also noted in a footnote to FBBG's audited financial statements for 2013, which stated "There are currently open negotiations between the Organization and Milwaukee County to arrange an annual rent payment for the use of facilities at Whitnall Park. At the year ended December 31, 2013, no agreement has been finalized. Future rent expense may include retroactive rent payments. Retroactive rent payments are estimated to be \$125,000, which represents the rent of \$25,000 per year for the five years. This was to become due in 2013; however, no action was taken on this debt." A requirement for interest to be paid on the outstanding principle was missing from the footnote.

Other than some minor payments for its share of telephone service, FBBG has not made any payments to the County on any of the significant financial requirements contained on any signed or drafted MOU during the period that the Education and Visitor Center has been operating. It should be noted as well that Parks management at that time did little to enforce the payment requirement. According to current Parks management, it has held off on collection efforts until a new MOU was developed, taking into consideration findings in this audit report that may need to be addressed in a revised MOU.

FBBG has also noted that it bore the full cost of retiring the \$1.4 million of debt and all associated expenses to preserve the Education and Visitor Center asset.

Table 4 Summary of FBBG Revenue 2009–2013					
	2009	2010	2011	2012	2013
Total Revenue	\$429,956	\$538,101	\$802,547	\$1,301,936	\$615,541
Total Expenses	\$484,483	\$591,695	\$398,940	\$400,844	\$368,906
Revenue Less Expenses	-\$54,527	-\$53,594	\$403,607	\$901,092	\$246,635
FBBG Total Assets and Total Liabilities					
	2009	2010	2011	2012	2013
Total Assets	\$219,329	\$145,867	\$351,158	\$450,855	\$287,367
Total Liabilities	\$1,430,132	\$1,410,264	\$1,211,949	\$411,905	\$1,782
Net Assets	-\$1,210,803	-\$1,264,397	-\$860,791	\$38,950	\$285,585

Source: Form 990 Internal Revenue Service - Return of Organizations Exempt From Income Tax 2009 - 2013

Table 4 describes the general financial condition of the FBBG that made payments difficult until the last few years. We also acknowledge FBBG concerns that revenues reported in the FBBG tax returns include donor restricted funds that must be used in a manner consistent with those restrictions.

Formally Revising the Current MOU

Based on its reported losses while managing the Education and Visitor Center, it was clear the MOU needed revising to provide FBBG some relief, yet keep a level of commitment to maintain the Education and Visitor Center. However, revised MOUs drafted in 2006 and 2010 were never formally agreed to by FBBG, although some aspects of them appeared to have been followed. While there appeared to be recognition of a \$25,000 annual payment covering the period 2008–2012, FBBG never made a payment on that amount, even after its financial position improved considerably in 2013 by the retirement of the Education and Visitor Center construction loan.

Based on its reported losses while managing the Education and Visitor Center, it was clear the MOU needed revising to provide FBBG some relief.

In **Section 1** of this report we discussed the importance of the existing Master Plan to be used to guide for current and future decisions for developing BBG into the educational resource and tourist destination envisioned by its founders. The support provided by FBBG both in the past and into the future will continue to be a critical piece of the BBG financial plan for reaching its Master Plan goals. Thus, it is important to formalize that support in an agreement that allows both organizations to fulfill their missions while maintaining their autonomy.

Annual Contribution Towards Center Operating Costs

Once plans for building the Education and Visitor Center were approved in 1996, the County recognized the need to amend the MOU in effect at that time (from 1989) to address the changes that construction would have on future operations. A draft prior to 2000 included a rent provision to defray building maintenance costs. Though not included in the 2000 MOU, it was recast in the 2006 and 2010 drafts. We believe that a similar requirement in the revised MOU is prudent and reasonable given the space provided by the County.

Use of Boerner Education and Visitor Center Trust Fund

The concept included in the 2000 MOU of creating a trust fund to be used exclusively for enhancing BBG has merit. The trust fund was to be used to cover paid admissions shortfalls, major maintenance on the new development, and special projects or programs. Had the expectations for contributions been realized, it would have provided resources needed to fund some of the development envisioned in the Master Plan.

The concept included in the 2000 MOU of creating a trust fund to be used exclusively for enhancing BBG has merit.

Although the goal of providing operating support was not achieved, the trust fund served another purpose during the time leading up to and including building construction. It was established to deposit capital raised and donations received by FBBG for building construction, and to help ensure funds were

available for the County to make bond payments when they became due. The trust fund had a balance of \$14,867 as of the end of 2014. According to Parks management, it is uncertain exactly what this amount represents. The best estimate is that it represents the interest earned on donations and other amounts deposited in the account for use in making construction bond payments.

We believe that the trust fund should be continued to help fund capital projects, with a priority for those projects designed to help BBG achieve its Master Plan goals, or any revision to it.

Other MOU Considerations

The non-financial requirements contained in the signed MOU and subsequent revised drafts appear to be sound and should be included in a formal revised MOU.

Except as noted in this report, the non-financial requirements contained in the signed MOU and subsequent revised drafts appear to be sound and should be included in a formal revised MOU. The issue of payment of past amounts owed is one that should be addressed in the context of Parks' policies and procedures related to debt collection. In this case, it might be appropriate to work with FBBG to determine its ability to repay current and past amounts due.

The Friends of Boerner Botanical Gardens was provided a draft of the audit. Several of their comments were incorporated into the report. FBBG also noted that some items, especially matters concerning the gift shop, were in need of further discussion than that which was included in our report. FBBG stated a commitment to work out these other points of clarification as part of a discussion of a new MOU with Milwaukee County. We believe that this deliberation and a new memorandum are critical to the ongoing success of Milwaukee County's partnership with FBBG and to the success of Boerner Botanical Gardens.

We recommend that Parks management:

3. *Develop a revised MOU between the County and FBBG consistent with the guidelines established in Chapter 13 of the Milwaukee County Code of General Ordinances, for County Board consideration that clearly sets forth the rights and responsibilities of each party. The MOU should include a reasonable contribution from FBBG to help defray the cost of operating the Education and Visitor Center. UW–Extension should be considered as a signatory if contributions are expected from it as well.*
4. *Request payment of past amounts owed by FBBG.*
5. *Consider earmarking revenues for deposit into the trust fund for use on projects that help BBG meet its Master Plan goals.*

An example of this type of trust fund is the Voight Trial Garden Trust Fund. The Voight Fund balance was \$62,994 at the end of 2014.

Section 3: Daily operations need additional resources to enhance BBG's beauty and meet the standards of an educational and research botanical garden.

The condition of the gardens has suffered over time as staff have not kept up with basic garden maintenance tasks, such as pruning, weed control, signage repair and replacement, and management of the collection's data files. Many of these problems existed in 1996 when the Master Plan was created to help ensure limited resources were directed in a cohesive, planned approach.

With limited horticultural personnel, staff have been forced to perform "triage gardening."

Triage Gardening

With limited horticultural personnel, staff have been forced to perform "triage gardening," where the obvious problems get addressed first, then remaining tasks are worked on if/when time permits. According to staff, this has resulted in several years of unpruned growth in some areas, where the grounds have been overrun with invasive vegetation, unpruned display plants, bushes and shrubbery, and an ongoing weed problem. For example, the bench designed to allow patrons to relax and enjoy the view can hardly be seen as it is overrun by an unpruned juniper shrub.



Similarly, unpruned rose bushes are overrunning the Rose Garden background and decorative wall.



Problems can multiply if weeds are not pulled before they seed.

We also noted instances of weeds on the Gardens' walkways and flower beds. Problems can multiply if weeds are not pulled before they seed. According to staff, while weeding assistance provided by FBBG volunteers is very much appreciated, the trade-off is that staff often have to supervise the volunteers rather than perform other pressing work needs.

The labels for collection items are in generally poor condition throughout the Gardens.

Signage Condition

The success of the educational mission of the gardens rests in part on plant labeling and signage. Labels are the medium through which most visitors learn about the plants, thus should be designed to provide maximum educational value. The labels for collection items displayed are in generally poor condition throughout the Gardens. The following signs are examples of a sizable problem noted throughout the Gardens.

Many of the signs are broken, difficult to read due to being worn out or dirty, and anchored at



various angles instead of perpendicular to the ground.



Many signs are missing all reference data concerning the collection on display.

Many signs are missing all reference data concerning the collection on display.



Labels should be expanded into a cohesive, consistent signage program which piques the interest of casual visitors. Signage could provide greater detail concerning the item being displayed. In contrast, here is an example of signage displayed at Olbrich Botanical Gardens in Madison.



According to the Boerner Gardens Director, label repair and maintenance is normally performed during the winter months when the collection is dormant. However, this function often gets a lower priority as time is needed for other activities, both horticultural in nature as well as performing duties generally performed by Park Workers and Parks Maintenance staff. Staff are often called upon for snow shoveling and plowing as dictated by the weather. Staff are also called upon at certain times during the year to assist the Domes during its theme changeovers. Horticulturists from the Domes reciprocate by working at the Gardens during planting season.

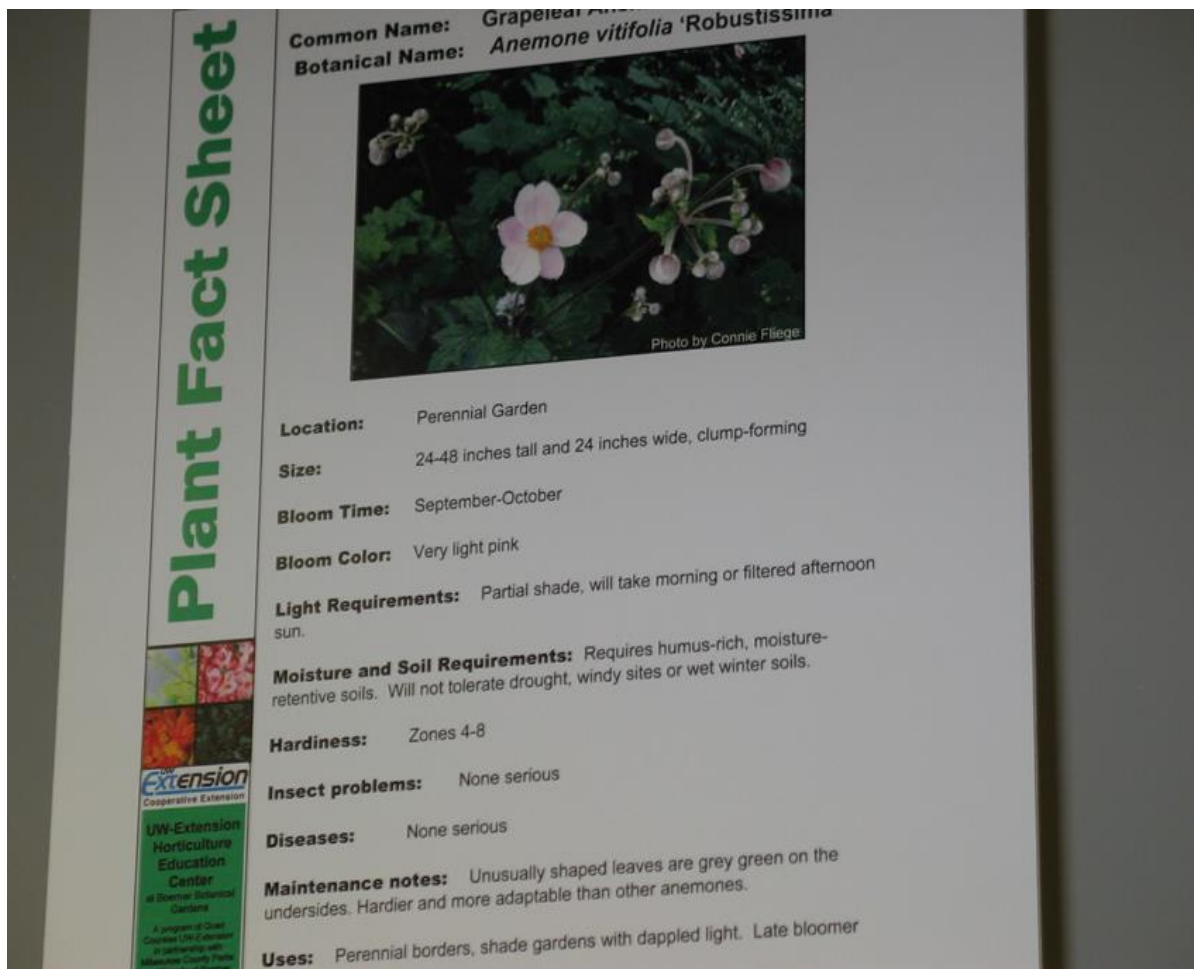
One reason for limited signage is that BBG did not purchase the software that expands the capabilities of their current sign labeling machine to provide enhanced plant information due to cost considerations at the time of purchase. Further, the antiquated computer used to currently run the labeling software would likely need upgrading to run the expanded software.

The UW–Extension location in the basement of the Education and Visitor Center provides several examples of how signage can be used.

The UW–Extension location in the basement of the Education and Visitor Center provides several examples of how signage can be used to provide information for researchers as well as the casual

observer. The UW-Extension Horticulture Agent we spoke with expressed the possibility that the volunteer who developed much of its signage might be able to assist BBG in this important area.

An example of the information UW-Extension provides on its fact sheets is included below.

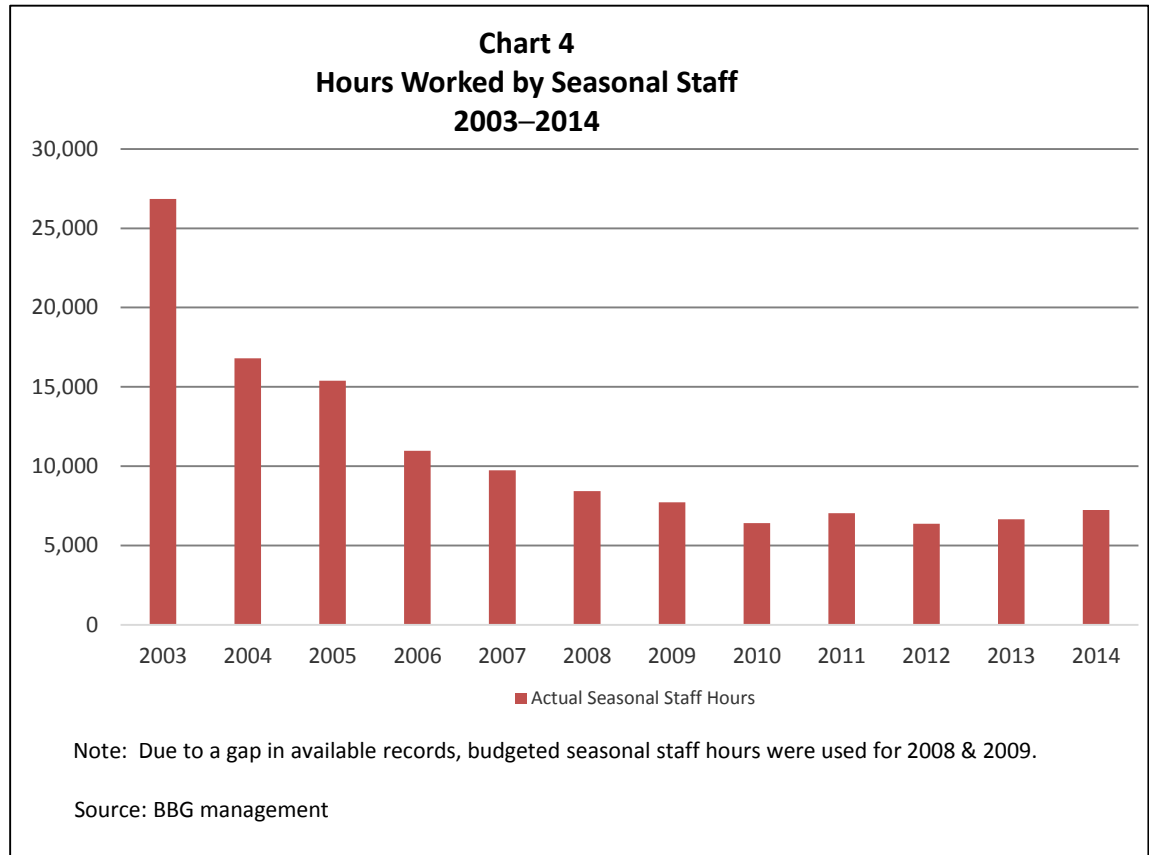


The number of hours worked by seasonal staff assigned to the Gardens has significantly diminished.

Staffing

Over the past decade, the number of full time horticultural staff working in the gardens has remained constant, consisting of four horticulturalists plus one in-charge horticulturalist. Each are assigned one or more gardens to maintain, which includes both the Trial Garden and landscaping around the Education and Visitor Center. However, the number of hours worked by seasonal

staff assigned to the Gardens has significantly diminished, as shown in **Chart 4**.



Direct comparisons with other botanical gardens is difficult given the differences in topography, what plants are displayed, and other factors. However, we noted some clear disparities in the number of formal garden acres worked per horticultural staff. BBG has approximately 40 plus acres of formal gardens, including 12 specialty gardens, worked by five horticultural FTEs (8.0 acres per FTE) plus seasonal help. By comparison:

- Olbrich Botanical Gardens located in Madison, WI has 16 acres of formal gardens, including 14 outdoor gardens worked by seven horticulturists (2.3 acres per FTE).
- Green Bay Botanical Gardens has a total of 20 acres of developed gardens (plus 27 acres of natural areas involving little or no maintenance) worked by three horticulturists and a facility manager (5 acres per FTE).

The Garden relies on a large volunteer base for assistance, as well as the use of seasonal interns.

The use of interns and volunteers represents a low cost solution to the shortage of horticultural staff.

Interns

We surveyed five Wisconsin botanical gardens to ask about their experience with internship opportunities and found that two (Olbrich and Green Bay) offer full-time horticulture internships that pay \$9.00 per hour. All gardens offer volunteer opportunities. Two of the three gardens that do not offer internships agree that having interns would be an added benefit to the gardens and blame the lack of funding as the reasoning why it is not currently offered.

The Director of Horticulture at Green Bay Botanical Gardens stated:

“They (interns) are very important. We have had 8 interns the last two seasons and without their help I do not think we could keep the quality of our 20 highly gardened acres and 27 acres of natural areas up to the standard that we accept as being high quality. They allow us to add new gardens and plants to the collection and at the same time they get experience that leads to a more successful career.”

According to management at Olbrich Botanical Gardens, Madison:

“Interns are important for two reasons. First, they are a source of labor that is most available when the workload and number of visitors goes up. They provide help in our outdoor gardens, conservatory and greenhouses, public relations, and special events. Our supervisors structure the program so that the interns rotate through different tasks and different garden areas. Secondly, Olbrich is making a contribution to the horticulture profession (most of our interns are horticulture students) by giving students an opportunity to evaluate the type of work and how a public garden operates – it helps them make better career decisions for themselves.”

As the above endorsements indicate, interns represent a low cost labor source, provide connectivity to colleges with horticulture

Interns represent a low cost labor source, provide connectivity to colleges with horticulture programs, and ultimately improve the future of the field and professional labor pool.

programs, and ultimately improve the future of the field and professional labor pool. We performed internet research to locate a total of 16 schools in Wisconsin that offer Landscape Architecture, Horticulture & Landscape education programs. Six schools responded to our queries concerning internship programs, all of which were receptive to promoting internships to their students.

Our research also noted nine in Minnesota and 19 in Illinois that offer these same fields of study. If internship opportunities were offered at Boerner, the potential intern pool from which to draw from would total 44 schools in these three states alone.

Volunteers

The use of volunteers coordinated by FBBG generated 1,466 hours at Boerner Botanical Gardens in 2013.

FBBG coordinates volunteers to assist horticultural staff in an annual garden weeding exercise that began in 2010. According to records the use of volunteers coordinated by FBBG generated 1,466 hours at Boerner Botanical Gardens in 2013. This is an increase from 1,265 volunteer hours in 2012.

Other gardens use volunteers as well. Two examples include:

Green Bay – “Our volunteers are amazing and do a huge amount for our garden. However, we only currently have groups of volunteers on Tuesday, Wednesday, and Thursday mornings. So we need additional help during the rest of the week and afternoons. Also, volunteers are not obligated to come in, so you have to change your work plan depending on who shows up. Your interns will be there 40 hours a week. We also use our interns to cover the weekend, so that permanent staff are off weekends. Finally, volunteers tend to be of an older age and as such may have limitations on heavy equipment use and hours of working at physical, manual labor. During the 2013 fiscal year we had 540 active volunteers who donated a total of 7,735 hours.”

Madison - “Our volunteer numbers have been fairly consistent for many years – we probably are somewhat maxed out in that area because every volunteer has a staff supervisor for their “job” and without additional staff to provide supervision, adding significant numbers of volunteers can’t happen. Our FTEs have been fairly consistent for a number of years.” Olbrich’s 2012 Annual Report

indicates 26,560.50 volunteer hours from 623 volunteers, 7 volunteer groups.

The problems, which have directly impacted the condition of the gardens in general, might best be summed up by comments made to us by two experts we interviewed in the horticulture field who visited the Gardens over the summer. They commented that BBG's appearance looked "tired" and "weak." We recommend that Parks management:

6. *Explore the potential for instituting an intern program at BBG to help bridge the labor shortage while improving horticulture career opportunities.*
7. *Work with FBBG and UW–Extension to identify tasks other than weeding that could be performed or assisted by volunteer staff to help BBG stay current with its horticulture workload.*
8. *Develop a comprehensive signage and label program that addresses BBG's educational goals by providing the necessary educational information for all levels of BBG visitors.*
9. *Work with UW–Extension management to determine its ability to help BBG improve its signage program.*
10. *Research the ability to expand the use of BBG's existing labeling equipment and software to create signage that meets BBG's educational goals. If the ability is available and reasonably priced, work with IMSD to obtain the necessary hardware and software to operate the expanded signage software.*

BBG Partners

As mentioned throughout this report, multiple entities work in various capacities at BBG. Concerns were raised regarding non-County personnel directing the work of County employees at BBG. While our observations indicate that those concerns are not as significant a problem as originally believed, communication between BBG, FBBG, UW-Extension and Zilli Hospitality Services

Concerns were raised regarding non-County personnel directing the work of County employees at BBG.

can be improved. Currently, all parties attend weekly meetings to coordinate upcoming events and activities, including the assignment of responsibilities and related work. That said, there have been instances where some parties are not in agreement as to the significance of a given problem or the time frame to have it resolved. In addition, on occasion the involvement of BBG management has been bypassed by either FBBG or the contracted caterer in order to resolve a problem they feel needs prompt attention.

The next MOU could formalize a process for directing work under various circumstances to take into account the need for BBG management to be involved in finding solutions to problems as they arise at BBG.

We recommend that Parks management:

11. *Formalize protocols for directing work between BBG staff, FBBG, UW-Extension and Zilli.*

Section 4: BBG needs to develop a collection policy consistent with that of a botanical garden by upgrading the condition of its collection records and improving accessibility to them for educational and research uses.

A written comprehensive plant policy is needed to maintain, modify, and validate existing collections.

The Master Plan Report noted in 1996 that BBG had "... no written comprehensive policy to guide the collections, including accession and deaccession of plants. A written comprehensive plant policy is needed to maintain, modify, and validate existing collections."

BBG attempted in April 2000 to address this issue but never completed a draft collection policy. A number of sections were completed, including one which defined what a collection policy is and its purpose:

"A collection policy is a carefully written "living" policy containing operational guidelines about the nature and purpose of a facility's plant collections, their acquisition, records, care and use. Specifically:

1. It guides and limits acquisitions in accordance with the mission of the organization.
2. It determines that the overview of all decisions regarding collections considered ethical, legal, environmental, and financial issues.
3. It outlines proper consistent and prioritized collection management practices.
4. It establishes responsibility for the administration, implementation, interpretation, periodic assessment and revision of the collections."

A botanical garden needs a living collection policy based on the garden's mission that defines both long and short term collection-building activities. A sound policy will ensure that every acquisition will have a value that fits with the collection's

philosophy and that every plant in the garden is there for a reason. A policy provides the director with justification for deaccessioning plants that do not fit with its collection goals. Without a policy to define the collection, accessions can accumulate without any clear purpose, diluting the garden's mission and diverting resources from important collections.

Although the draft collection policy was never completed, the BBG Director said management and staff try to follow it.

Although the draft collection policy was never completed, the BBG Director said management and staff try to follow it to the extent possible. For example, the process for acquiring new items for each garden and deaccessioning others lays primarily with the assigned horticulturalist. Annually management and staff compare notes to decide what an area should look like, then build the area up to achieve that vision. According to the BBG Director, she provides them with ideas she may have, but ultimately the horticulturalists make the call on what to plant.

An example of how a lack of a formal collection policy affects operation was noted with shrubs given to the Gardens by the Domes. If a properly functioning collection policy had been in place, it would have required the shrubs to first be evaluated to ensure their planting would be in concert with one or more specific collection policy goals. Further, it would have required that the shrubs be planted in an area that would support them and maintain the theme of the planted area. Instead, the shrubs were planted in an available open area that helped address a possible erosion problem, but did not take into consideration surrounding foliage, land grade, available sunlight and other conditions. Some of the plants are still alive and have been temporarily planted on a slope to prevent weed and random seedlings from growing. The shrubs are not meant to be part of the collection in that area but used to hold the hillside in place.

As a living document, collection policies need to be periodically updated to reflect changes.

As a living document, collection policies need to be periodically updated to reflect changes that occur or may be needed. BBG's

draft collection policy recognized this principle by seeking to establish an annual review process. The Plant Collection Committee, whose members were predominantly full time BBG horticultural management and staff, was charged with the responsibility for soliciting input from a wide range of sources, including other BBG staff and seasonal Parks staff and BBG's Educational Partners (FBBG and UW-Extension). The policy also allowed for input to be solicited from organizations, agencies and groups outside of County government having ties to horticulture, such as plant societies, colleges and universities, other botanical gardens, and even donors. According to BBG management, this aspect of the draft collection policy has not been followed pending completion and subsequent adoption of a plant collection policy.

Other top rated botanical gardens also have Sustainability Plans, which detail practices throughout the gardens that are designed to conserve resources and use environmentally friendly gardening methods.

Other top rated botanical gardens also have Sustainability Plans, which detail practices throughout the gardens that are designed to conserve resources and use environmentally friendly gardening methods. According to the Director of BBG, while BBG does not have a formal Sustainability Plan, recent projects including the Rain Water Harvesting System near the Education and Visitor Center have utilized sustainable practices. A formal Sustainability Plan implemented at BBG could outline sustainable practices in the following areas beyond the smart water usage already in place:

- Plant selection
- Use of organic material to improve soil selection
- Natural insect control methods
- Weed control
- Use of chemicals
- Use of lawn alternatives
- Recycling and compost gardening

Such efforts could help sustain the gardens for future use and reduce BBG's reliance on "triage gardening," mentioned in **Section 3**.

BBG needs to update its plant record system before it can complete its plant collection policy.

Without proper documentation, botanical gardens have a limited story to tell and little reference value.

Perhaps no single facet of a botanical garden so thoroughly distinguishes it as a living museum than the documentation it maintains on its plant collections. Without proper documentation, botanical gardens have a limited story to tell and little reference value.

A critical section of an effective collection policy – one that was missing in BBG’s earlier attempt at completing one – is the listing of the components of the plant record system and related information required of each plant accession and deaccession. Important minimum information that should be present includes each plant’s botanical name, where it came from, accession number and date of accession, and garden location.

BBG has been unable to keep up with the volume of work needed to maintain sometimes even basic plant information.

As with other aspects of its garden work, BBG has been unable to keep up with the volume of work needed to maintain sometimes even basic plant information. BBG currently has a FileMaker Pro database system that contains 82 fields for recording various information concerning its plant collection, of which more than half (45) are empty. Data is input by the horticulturalist responsible for the plants in their assigned areas.

This practice has been expanded to allow each horticulturalist to create their own database for their area. This has led to:

- Inconsistency in the number and types of data fields that exist.
- Inconsistency in how the data is recorded in the available fields.
- No oversight and approval of the database design and related data entry procedures to ensure minimum required information is collected.

- No provision for periodically merging separate databases into a master database containing all collection data.
- Individual databases are maintained on each horticulturalist's computer, which are not backed up.

We noted significant inconsistencies in the data that had been recorded for the 2,625 plants.

We noted significant inconsistencies in the data for 2,625 plant records. Examples of this include:

- The location of the plant in the gardens was missing for 200 plants.
- The acquisition date was absent in 2,044 records.
- Explanation of where the plant was obtained was absent in 1,597 records.

None of the databases recorded the accession number for the plants. This number gives each plant a unique identity that allows it to be tracked to update it with additional information, and changes in its status from the date it is added to the collection until the date it is removed. Further, the accession number, to be placed on an associated tag attached to the plant, provides for the ability to monitor how well or poorly the plant survives in its surroundings. Documenting a particular plant's growth over time can provide valuable research data. The use of accession numbers was consistently called for in all botanical garden guides we researched, including those promoted by the Botanical Gardens Conservation International (BGCI), a worldwide authority on botanical gardens.

BBG maintains an accession book to record herbaceous and woody plants that are received. However, accession numbers are only assigned to woody collection items. According to BBG management and staff, assigning accession numbers to perennial plants (those that live for more than one year) creates the need to not just record accurate inventory records, but to also maintain and update them throughout the life of the plant. Adding to the workload is that perennials can multiply, resulting in the need to assign additional accession numbers to track those new

plants. Given current staff workloads this additional work would result in even more backlogged work.

The need to maintain accurate, complete records of its collection plays an integral role in educating both the casual visitor and researchers who may be looking at specific plants and how well they adapt and thrive in various climatic conditions. BGCI has considered what makes a botanic garden different from a public park or pleasure gardens, defined as follows:

"Botanic gardens are institutions holding documented collections of living plants for the purposes of scientific research, conservation, display and education."

Given the educational goals of BBG's founders, it is important that steps be taken to provide accurate, meaningful records for the benefit of all who look to BBG as an important regional resource.

Without maintaining records consistent with what is called for by a worldwide authority, and practiced by every botanical garden we contacted, BBG's ability to call itself a botanical garden could be called into question. Given the educational goals of BBG's founders, it is important that steps be taken to provide accurate, meaningful records for the benefit of all who look to BBG as an important regional resource.

We recommend that Parks management:

12. *Complete and adopt formal collection and sustainability policies that provide the principles and guidelines to be followed for accessioning, displaying and deaccessioning its plant collection. Review the plant collection policy annually with the plant collection committee and educational partners.*
13. *Include in the collection policy necessary recordkeeping detail concerning both the herbaceous and woody collection, to include assigning accession numbers for both collections, and all minimal data fields to be included and updated as needed.*
14. *Implement policies and procedures documenting what specific collection information is to be entered and updated in its collection databases to provide*

consistency for the entire collection. Also, discontinue the practice of multiple, disconnected databases, instead limit data entry to one comprehensive database to provide consistency in the data fields recorded.

15. *Solicit input regarding the collection, such as what to include, remove, or improve periodically from its educational partners.*

Virtually none of an estimated 10,000 plus trees maintained on the 1,000 acres of park land have been entered into database format.

Arboretum Records

The Arboretum is considered part of Boerner Botanical Gardens, but very little has been done to maintain the Arboretum or its associated records. Problems associated with Arboretum's records were of a different nature. Virtually none of an estimated 10,000 plus trees maintained on the 1,000 acres of park land have been entered into database format. A database was developed in 2013, but only 19 records involving 34 trees accessioned from 2011 through 2014 have been entered. Even these few entries contained three records involving 12 trees where location data was missing.

It is important to note that BBG staff expend little horticultural effort in reviewing the condition of its tree inventory to ensure they are alive and healthy, or to update specific tree records to reflect observed conditions. Updates are obtained from Parks Forestry staff from time to time when they need to remove trees for various reasons. Procedures call for BBG to be notified of such events so that the manual woody record can be updated. Updating is simplified if the tree's ID tag is still attached to the tree, allowing staff to find and update the associated record. If the ID tag is missing, maps are used to help identify the tree involved.

According to staff, the maps associated with the Arboretum have not been updated in years to reflect additions and removals.

Action is needed to include the Arboretum and its vast collection in discussions about maintenance and updating the woody collection records. We recommend that Parks management:

16. *Include in its updates to the BBG Master Plan and collection policies a discussion of how the Arboretum's woody collection inventory needs are to be addressed.*

BBG's mapping system is totally manual, consisting of paper maps showing plant location that for some gardens haven't been updated in years.

BBG uses pencils and erasers to mark plant and tree locations on paper maps drawn to scale and maintained separately by individual horticulturalists.

Mapping provides the ability to locate specific plants maintained in the collection records. BBG uses pencils and erasers to mark plant and tree locations on paper maps drawn to scale and maintained separately by individual horticulturalists. Given a low work priority, some horticulturalists haven't updated their garden's maps for several years. Given the state of the collection records and maps, staff have not routinely performed field testing of their areas to ensure that collection records match up with what is on display in their gardens.

Horticulturalists need to be able to map their gardens so that staff and visitors can easily find individual plants. Given the current state of garden records, and the decentralized manner in which each horticulturalist maintains control over their own collection records and maps, it takes an inordinate amount of time to answer even simple questions posed by garden visitors.

Current mapping technology is rapidly changing the way gardens map their collections.

Current mapping technology is rapidly changing the way gardens map their collections. Today, smartphones, hand-held GPS units, and GPS-equipped cameras and tablets make it simple to drop pins on the maps to show exactly where objects are. These technologies only require basic training and can interface with the internet to show precise locations. Tablets can access GPS data in the field, allowing garden staff to geo-locate plants on the spot.

Leading botanical gardens have their own web sites which provide the ability for visitors to research the garden's collection through an online inquiry function.

Web Access

Leading botanical gardens have their own web sites which provide the ability for visitors to research the garden's collection through an online inquiry function, and see on a map exactly where a plant of interest is located on the grounds. By comparison, information concerning BBG is located on a web site operated by FBBG that has no mapping capability, nor accessibility to collection information.

Replacing BBG's antiquated collection database with software available on the market could be a viable alternative or supplement to the recommendation relating to BBG's collection records. Packages such as IrisBG and BG-BASE manage a comprehensive set of botanical collection data, including plant history and related information, that can be updated using a PC, laptop, tablet or portable device. These packages also provide mapping capabilities so that website visitors can easily access collection information and locate specific plants on electronic garden maps.

However, there is a substantial initial cost plus annual operating fees for a new system. Such costs might be appropriately included in discussions with FBBG along with other projects for which FBBG may be able to provide funding assistance.

Section 5: Moving forward, BBG needs to evaluate gift shop operations and the use of Garden Fund expenditures.

One of the benefits envisioned for the new Education and Visitor Center was the ability to expand the Gift Shop and increase its revenues.

Enhancing Gift Shop Revenues

A botanical garden's gift shop can provide an important revenue source for supporting operations. Prior to the opening of the Education and Visitor Center, the Gift Shop operated out of cramped quarters in the Garden House, making it difficult to display merchandise or market a greater selection of items. One of the benefits envisioned for the new Education and Visitor Center was the ability to expand the Gift Shop and with it, increase its revenues.

The MOU between the County and FBBG signed in April 2000 called for FBBG to operate the Gift Shop, and for the County to receive 10% of gross Gift Shop revenues, excluding sales tax. In addition, FBBG was to pay the County an annual rental payment for the Gift Shop of \$20,000, to be deposited into a special purpose trust account. It should be noted that these payments were not contingent upon the Gift Shop operations being profitable. As stated in **Section 2**, these requirements were suspended for the period 2003–2005 when the County contracted with the FBBG to operate and manage the newly built Education and Visitor Center.

A review of Gift Shop income and expenses during the first three years of operation in the new Education and Visitor Center are summarized in **Table 5**.

Table 5
Gift Shop Revenues and Expenses
2003–2005

	<u>2003</u>	<u>2004</u>	<u>2005</u>
Revenues	\$124,911	\$132,967	\$132,709
Gift Shop Expenses	<u>\$128,368</u>	<u>\$168,610</u>	<u>\$191,699</u>
Net Loss	(\$3,457)	(\$35,643)	(\$58,990)

Source: FBBG audited financial statements for 2003–2005.

Mounting losses moved FBBG to try and reduce its losses by reducing the Gift Shop’s hours of operations and the associated staff costs required to keep it open.

The mounting losses moved FBBG to try and reduce its losses by reducing the Gift Shop’s hours of operations and the associated staff costs required to keep it open. Initially, the Gift Shop hours mirrored the hours that the Education and Visitor Center was open. More recently, the Gift Shop’s hours of operation from November through mid-April have been limited to three hours per week (10:00 am to 1:00 pm on Sundays to serve Sunday brunch guests). For the period mid-April through October, the Gift Shop is scheduled to be open on weekends from 10:00 am to 3:00 pm, plus various times throughout the week to accommodate bus tours, special events and upon request. FBBG also attempted to reduce its inventory costs by selling many inventory items on a consignment basis, eliminating the need to actually purchase the items and incur additional costs.

These changes directly affected Gift Shop revenues as well as expenses without increasing profitability. As **Table 6** shows, revenues from the past two years are a small fraction of the early years. Despite reduced costs, the Gift Shop has remained unprofitable, losing money in both 2012 and 2013.

Table 6
Gift Shop Revenues and Costs/Expenses
2012–2013

	<u>2012</u>	<u>2013</u>
Revenues	\$22,140	\$15,265
Gift Shop Costs/Expenses	\$ <u>32,161</u>	\$ <u>25,853</u>
Net Loss	(\$10,021)	(\$10,588)

Source: FBBG audited financial statements for 2013.

Moving forward, it is evident that reducing hours of operation will not provide the desired effect of having the Gift Shop to become the expected revenue source envisioned with the opening of the Education and Visitor Center. As indicated by **Table 6**, it simply reduced sales and labor costs without improving profitability.

Requiring FBBG to expand hours of operation to match the hours in which the Education and Visitor Center is open, an approach suggested in more recent drafts of a new MOU, alone may not resolve the problem. If past performance is any indicator, such a requirement will not increase sales to the point that they offset additional costs, and losses will continue.

Gift Shop labor costs can be substantially reduced if the Admissions function is re-positioned to the Gift Shop.

However, Gift Shop labor costs can be substantially reduced if the Admissions function is re-positioned to the Gift Shop. Currently, the Gift Shop is located next to the Admissions cashier and Information Desk. Except for periods of heavy volume, which are generally known in advance, Admissions staff, who also assist in scheduling events and bus tours, could be tasked to handle the Gift Shop's cashiering activity. This would allow for automatically expanding the Gift Shop hours of operations to match those of the Education and Visitor Center, while only fractionally increasing labor costs.

Another important benefit of combining the two cashiering functions would be to direct Admissions traffic into the Gift Shop area, where increased traffic would likely increase sales. This assumes that the Gift Shop is offering products of interest to those visiting the Gardens. In the past, the number and variety of different items for sale was greater, extending to an area currently occupied primarily to consignment paintings by local artists. Purchasing decisions were helped by a Gift Shop committee of interested FBBG members who researched items for sale. Offering more of what is in demand will only improve the Gift Shop's future revenues.

Recommendations regarding the Gift Shop are predicated upon what the ultimate goal is for Gift Shop operations and who is to be responsible achieving them.

Recommendations regarding the Gift Shop are predicated upon what the ultimate goal is for Gift Shop operations and who is to be responsible achieving them. An amendment to the current MOU for changes in Gift Shop operations needs to be made in recognition of those goals and responsibilities. As savings are contingent upon combining cashiering operations, and since Admissions is under Parks control, it would seem a logical extension for the County to resume control of Gift Shop operations. It is expected that time needed to manage the Gift Shop would be minimal. This would provide greater control over an operation that has not resulted in any required support of BBG operations since it opened in 2003.

While that decision may be subject to negotiation, it is clear that action is needed to improve Gift Shop revenues and profitability. To help Gift Shop operations provide the level of support envisioned for meeting Master Plan objectives, we recommend that Parks management:

17. *Consolidate Admissions and Gift Shop points of sales to reduce the number of staff needed for collection revenues and to increase Gift Shop traffic.*

18. *Evaluate current sales items with an eye toward increasing sales by purchasing more of the types of gift items and souvenirs successfully sold in the past.*
19. *Amend the MOU to require the payment of Gift Shop revenues to the County for BBG operations once profitability is established.*
20. *If FBBG is unable to establish profitability given a requirement to remain open during Education and Visitor Center hour of operations, consider amending the current MOU to have the County resume control of Gift Shop operations.*

Garden Chair Rentals

In response to a need for chairs for outdoor wedding services, the BBG Director requested permission in December 2012 from the FBBG Director to spend \$4,196 from the unrestricted Garden Fund to purchase 200 outdoor chairs. Beginning in 2013, the chairs were rented for \$3.00 each.

Instead of depositing the revenues with the County, the chair rental revenues were deposited into the FBBG Garden Fund.

However, instead of depositing the revenues with the County, the chair rental revenues were deposited into the FBBG Garden Fund. Chair rental revenues, totaling \$3,367 for 2013, were limited by the fact that most reservations for that year had been made prior to the year-end purchase. With information concerning the chairs advertised for 2014 bookings, requests for chairs jumped fourfold, prompting BBG to order 130 more chairs at a cost of \$2,479. Chair rental revenues for 2014 jumped to \$16,407, again deposited into the FBBG Garden Fund. For the year, chair rental revenues represented almost two-thirds of all unrestricted revenues received by the Garden Fund.

The Garden Fund was established to provide resources to BBG from grants and donations (restricted and unrestricted) to be used to enhance BBG operations. While the purchase of the chairs achieves that goal by enhancing BBG's revenues and by extension its operations, it is questionable whether this revenue-

generating activity is consistent with that purpose (being neither a grant nor donation), especially after the original cost of the chairs had been recovered.

If the revenues were deposited with the County, controls associated with County revenue-generating activities would come into play. This includes budgetary and expenditure controls for ensuring that purchases resulting from those revenues are followed. If the current practice were allowed to continue, these controls would be circumvented and the result could be viewed as a “slush fund” outside of County control and oversight.

Consideration could be given to deposit these revenues into the Friends of Boerner Botanical Garden Trust Fund maintained by Parks.

As an alternative, consideration could be given to deposit these revenues into the Friends of Boerner Botanical Garden Trust Fund maintained by Parks. Over time the revenues could help grow the Trust Fund balance and enhance its ability to fund new capital projects, or major maintenance projects consistent with the vision of the Master Plan and the purpose for which the Trust Fund was established. Since these revenues have not been reported or budgeted in the past, depositing them into the Trust Account would have no direct negative tax levy consequences. We recommend that Parks management:

21. *Require all chair rental revenue be deposited into the County general fund, and that those revenues be included for budget purposes.*
22. *As an alternative, consider depositing chair rental revenues into the Friends of Boerner Botanical Garden Trust Account, for capital projects directly benefitting BBG.*

MOU Requirement Concerning Special Projects Funding

The current MOU with FBBG includes a requirement for the BBG Director to submit an annual request for funds from FBBG by March 31st for specific projects for the following year which would benefit and enhance the Gardens. FBBG is then required to

submit annually to the Parks Director by September 1st a written estimate of the amount of cash support to the Gardens (excluding other specified support included in the MOU, such as Gift Shop revenues) for the subsequent year.

This has been a requirement that has not been followed in the past. Our discussions with the BBG Director helped identify a large number of BBG-enhancing projects for possible FBBG funding (not prioritized):

- Fund additional horticultural staff positions
- Purchase and install a comprehensive collection management system (such as IrisBG and BG-BASE) with mapping capabilities for its Garden and arboretum collections
- Purchase a new signage & plant labeling package for enhanced graphics design capabilities for interpretive signage
- Install fencing around the grounds to address admissions issues and damage caused by deer to the collection
- Redesign the front entrance drive up to the Gardens and the Education and Visitor Center
- Build a Children's Garden
- Continue to restore and preserve statues located in the annual garden
- Re-evaluate the Master Plan
- Dredge the lagoons and waterways
- Repaint and possibly transform the Garden House into a museum for preserving BBG history
- Either restore the last remaining CCC building or raze it to build a new shelter
- Fund large exhibitions, which have been proven to increase attendance and related admissions revenue
- Pave and provide lighting for garden pathways to improve handicap accessibility and allow for extended hours of operation
- Evaluate trees and plants for removal and/or replacement
- Extend the Rain Harvesting System
- Create and install directional signage
- Create Visitor map and garden information cards for marketing BBG to be placed in information racks at Visitor Centers throughout Wisconsin

A comprehensive database management system, including enhanced interpretive signage capabilities, should also be given a high priority.

While these items have not been prioritized, BBG management's highest priority was for additional staff to allow it to catch up on its horticultural backlog, and ultimately maintain the Gardens in the best possible condition. We also believe that a comprehensive database management system, including enhanced interpretive signage capabilities, should also be given a high priority. This would directly address some basic shortcomings that should not exist for a botanical garden positioning itself as a leader in its field.

We recommend that Parks management:

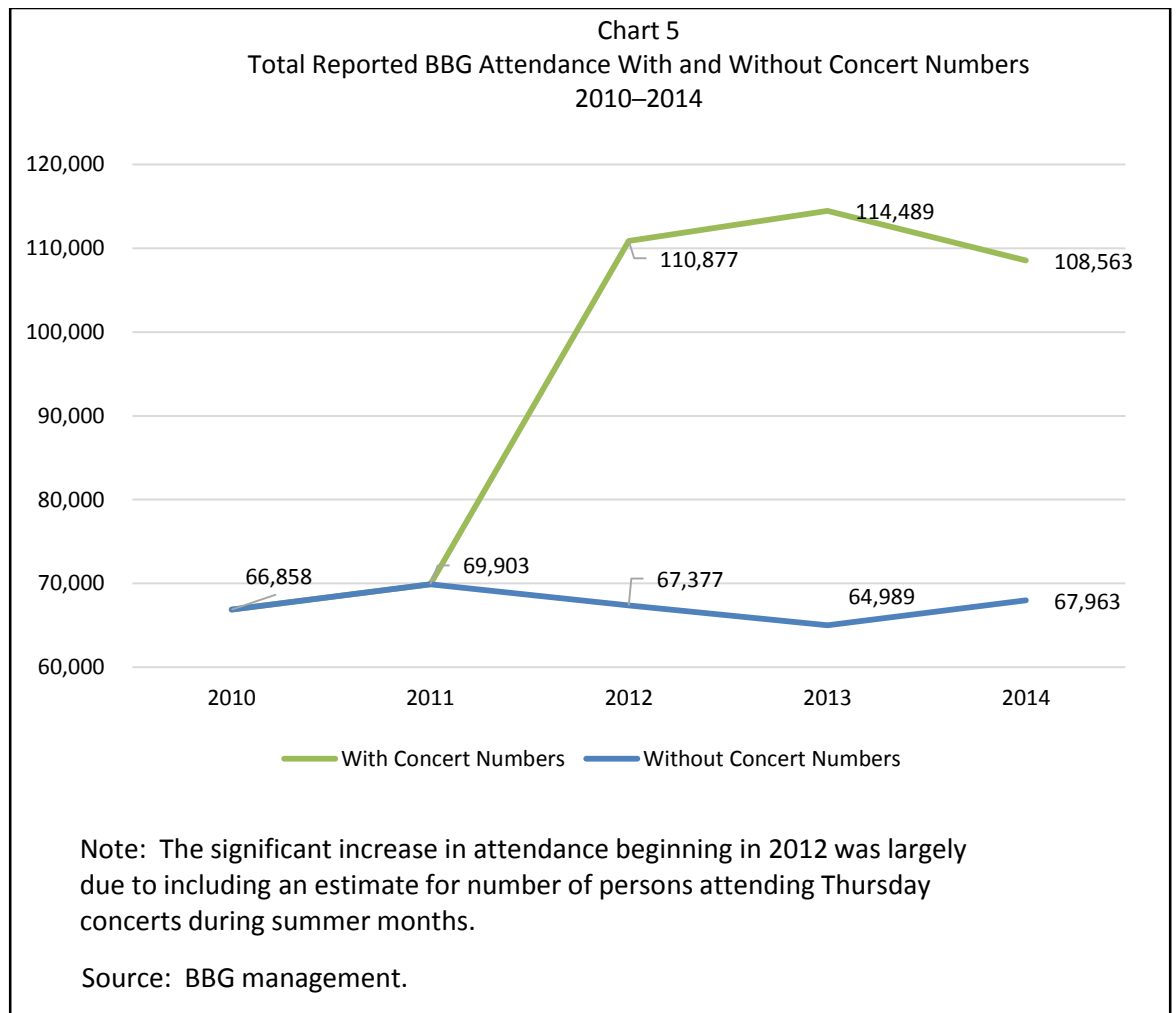
- 23. Submit a list of projects for enhancing BBG operations. Prioritize them, and include reasonable cost estimates for help in deciding which projects can be addressed with available funds vs. those projects requiring additional fundraising efforts.*

Section 6: BBG needs to improve how attendance is reported to provide better information to decision makers.

BBG's reported annual attendance figure is inflated to some extent due to some assumptions and estimates used to calculate attendance.

BBG uses 25 different attendance categories to track attendance. Tracking attendance by the various categories can provide useful information for identifying positive and negative trends that may require management action. It is important that the calculation of attendance be as accurate as possible. However, BBG's reported annual attendance figure is inflated to some extent due to some assumptions and estimates used to calculate attendance for some of the attendance categories. Problems we noted with the reported attendance figures included the following:

- **Use of Estimates for Wedding Attendance** – Wedding parties purchase their wedding permits based on the estimated size of their party. Each of four permits has a range of 50 guests (1 – 50 guests, 51 – 100, 101 – 150, and 151 – 200). BBG uses the maximum of each range for estimating attendance. Use of actual attendance could provide better information for future program decisions.
- **Rental Events** – This category represents the number of persons attending an event for which a room was rented. Examples include wedding receptions, graduations, and memorials. Attendance figures for rental events are provided by the caterer. These numbers are duplicated to an unknown extent for those guest attending both the Garden event (such as a wedding) and the related rental event (reception).
- **Concert Attendance Estimates** – BBG has hosted Thursday evening summer concerts for years. Since 2012, BBG's reported attendance has included an estimate for the number of persons attending these concerts. The estimate is loosely based on the number of cars present at the event plus walk-in attendees. For the period 2012–2014, estimated concert attendance has represented 40% of total BBG attendance. The following **Chart 5** depicts how this change affects year-to-year attendance comparisons.



Attendance statistics also showed missing attendance data in one reporting category.

Our review of attendance statistics also showed missing attendance data in one reporting category. Specifically, attendance figures reported by UW-Extension were missing for 2012 and 2013.

BBG management’s philosophy concerning attendance is to count everyone who enters the grounds. We concur with including a wide range of attendance reporting categories, but believe more of an emphasis should be placed on actual vs. estimated attendance figures, and to adjust for duplicate counting for rental events involving related Garden events. Also, for reporting purposes, the attendance count may hold more meaning for decision makers if that count included a breakdown into its major

component parts. For example, Garden Admissions could include all categories of paid and unpaid Gardens admissions. All educational visits could be combined into one Education category. Similarly, all visits involving rental activity could be combined into a Rental category, and so on.

We recommend that Parks management:

24. *Improve the accuracy of reported attendance figures to the extent possible by using actual counts rather than estimates that include duplicate and potentially inflated attendance counts.*
25. *When reporting total BBG attendance, include a breakdown by major reporting area (Garden Admissions, Educational Visits, etc.) so that significant variations can be better localized and analyzed.*

Audit Scope

The objectives of this audit were to conduct an audit of the operation of Boerner Botanical Gardens with particular emphasis on current and future Memorandums of Understanding to ensure continued operation of the Gardens as among the best in the country.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We limited our review to the areas specified in this Scope Section. During the course of the audit, we:

- Reviewed memorandums of understanding and other contractual agreements involving the County, the Friends of Boerner Botanical Gardens, UW-Extension and the vendor providing catering and building management services since the Education and Visitor Center opened in 2003.
- Interviewed pertinent management and staff from BBG, FBBG, UW-Extension and the current vendor responsible for catering and management of the Education and Visitor Center to obtain each's perspective on the working relationship with the other. This included a review of the policies and procedures followed for coordinating work and other activities conducted at the Gardens.
- Interviewed BBG management and horticulture staff to learn how operations are performed at BBG.
- Evaluated the recordkeeping system used by BBG staff for documenting and mapping its plant and tree collection, including procedures followed to keep the system accurate and up to date.
- Reviewed available records to identify the amount of horticultural staff time worked annually to maintain the gardens, including seasonal workers as well as hours worked in the Garden by volunteers coordinated by FBBG.
- Interviewed managers from Olbrich Botanical Gardens concerning their use of interns to assist garden operations during summer months.
- Contacted colleges, universities and technical colleges offering horticultural programs/degrees to assess the potential of establishing horticultural internship programs with BBG.

- Prepared a timeline of significant events affecting the creation, development and ongoing operations of BBG.
- Contacted and interviewed other counties' "Friends" organizations to obtain mission statements and specified purposes in gardens operations.
- Interviewed experts in the field of horticulture who had visited the Gardens in June 2014 concerning their observations of the condition of the gardens.
- Reviewed the process for work authorizations for maintenance work performed at the gardens.
- Analyzed attendance, volunteer and financial records from BBG.
- Created a timeline of events that occurred at BBG.
- Reviewed applicable policies and procedures and internal forms, reports, correspondence relating to BBG operations.
- Reviewed FBBG financial statements, annual reports, correspondence, newsletters relating to BBG operations.
- Reviewed web sites of other botanical gardens for ideas and concepts to improve the effectiveness of the two web sites used to promote BBG (one operated by FBBG, the other operated by the Parks Department having links to all Parks locations and programs, including BBG).
- Conducted internet research to identify botanical garden best practices, applicable performance measures, and possible recommendations to address issues noted during our review of BBG.
- Compared select facets of BBG's operations with other Wisconsin botanical gardens, including a tour of Olbrich Botanical Gardens (Madison, WI), where we interviewed the garden's director.
- Reviewed County Board actions taken and Board committee minutes to identify issues, concerns, recommendations, and County Board Resolutions relating to BBG, FBBG, and related audit objectives.
- Reviewed surveys, research reports, briefings, communication, and data and policy analyses undertaken by Milwaukee County pertaining to the auditee and its operations.

Map of Boerner Botanical Gardens

Exhibit 2



**BOERNER
BOTANICAL
GARDENS**
Milwaukee County's Living Museum

TOUR THE GARDENS

- 1 Main entrance to the Formal Gardens
- 2 Annual Garden
- 3 Perennial Garden
- 4 Peony Garden
- 5 Rose Garden
- 6 Herb Garden
- 7 Heirloom Garden
- 8 Bog Walk
- 9 Daylily Walk
- 10 Shrub Mall
- 11 Rock Garden
- 12 Rain Garden
- 13 Trial Garden

TREES, SHRUBS & EVERGREENS

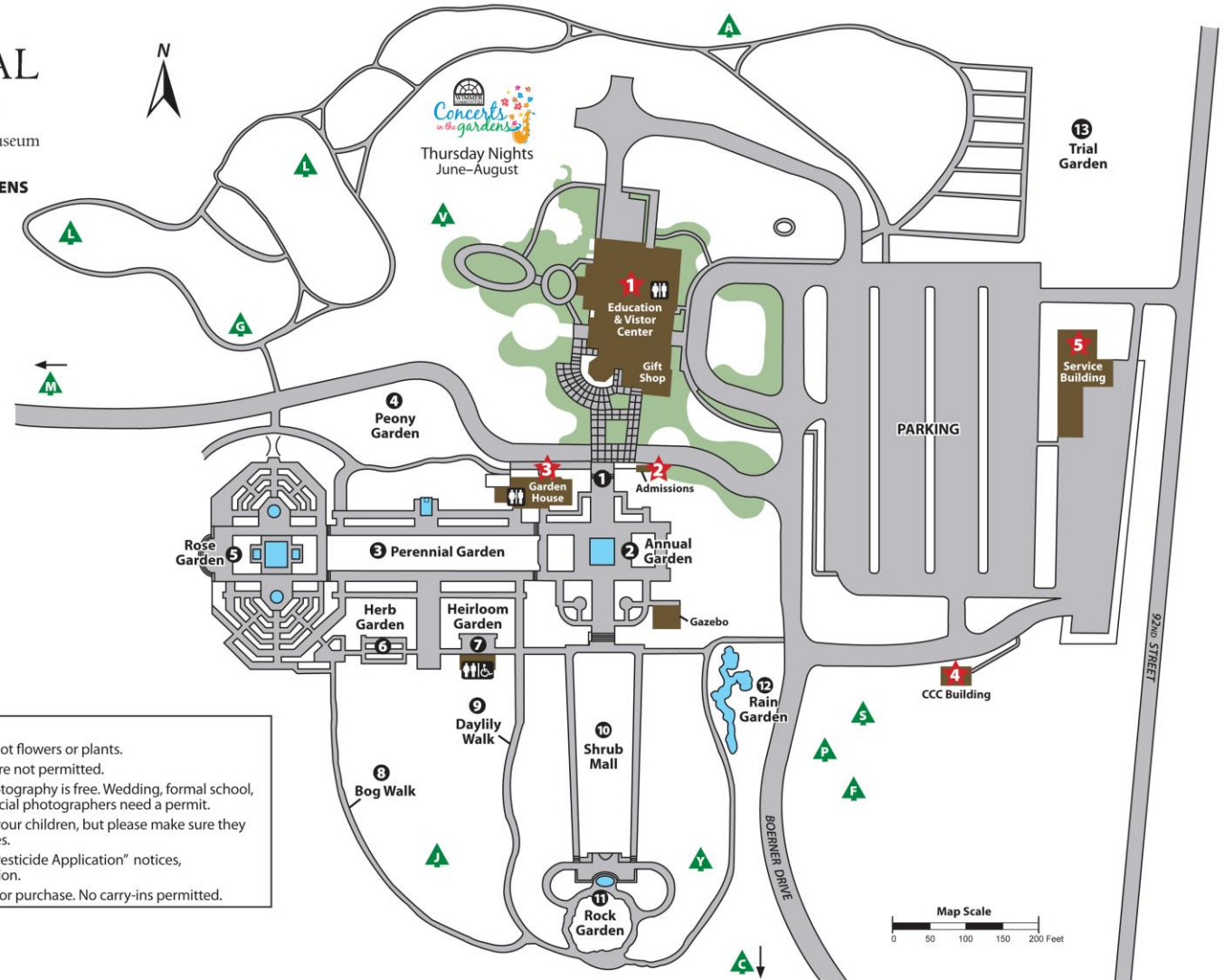
- M Magnolia
- V Viburnum
- L Lilac
- G Gingko
- S Spruce
- P Pine
- F Fir
- A Arborvitae
- J Junipers
- Y Yews
- C Crabapple

GARDEN BUILDINGS

- ★ Education & Visitor Center & Friends Gift Shop
- ★ Admissions Booth
- ★ Garden House
- ★ CCC Building
- ★ Service Building

A FEW REMINDERS

- Collect only memories, not flowers or plants.
- Bicycles, pets and kites are not permitted.
- Informal and candid photography is free. Wedding, formal school, graduation and commercial photographers need a permit.
- Share the gardens with your children, but please make sure they are supervised at all times.
- Respect the "Closed for Pesticide Application" notices, they are for your protection.
- Beverages are available for purchase. No carry-ins permitted.

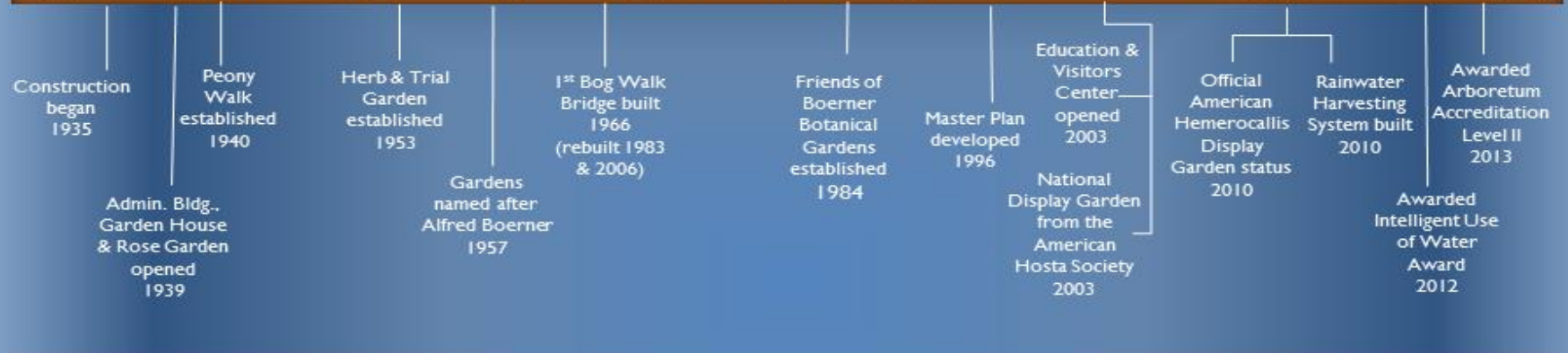


Source: Boerner Botanical Gardens.

Boerner Botanical Gardens Timeline of Significant Dates and Event 1935–2014



Boerner Botanical Gardens' Construction and Development



Management of Boerner Botanical Gardens' Education and Visitors Center



Source: Auditor prepared using BBG and FBBG information.

CHRIS ABELE, MILWAUKEE COUNTY EXECUTIVE
JOHN DARGLE, JR., DIRECTOR OF PARKS, RECREATION AND CULTURE

DATE: 1 June 2015
TO: Jerome J. Heer, Director of Audits
FROM: John Dargle, Jr., Director, Department of Parks, Recreation & Culture 
SUBJECT: Audit of Boerner Botanical Gardens

On behalf of the Milwaukee County Parks, Recreation & Culture Department, I accept the findings and recommendations of your Audit of Boerner Botanical Gardens dated April 2015. We intend to implement the corrective actions suggested in your recommendations as described in the attached summary of our actions to be taken to improve the situation.

Boerner Botanical Gardens is an internationally renowned horticultural showplace in the Milwaukee County Parks system and has become one of the finest botanical gardens in the country. The County and the Friends of Boerner Botanical Gardens acknowledge that the continued operation, maintenance and improvement of the Gardens provide an invaluable asset to the residents of Milwaukee County and the general public. The County and the Friends of Boerner Botanical Gardens wish to assure the continued success and prosperous growth of the Gardens in the future.

Attached you will find a summary of our perspective concerning your report findings and recommendations and the actions to be taken to improve the situation. Due to the short time period to respond, we request your continued cooperation for further evaluation should additional issues arise.

Thank you for your service and support.

Attachment

Copy: Chris Abele, County Executive
Supervisor Gerry Broderick, Chair, Parks, Energy & Environment Committee

Audit of Boerner Botanical Gardens
 May 2015 Summary of Recommendations & Action Items
 Department of Parks, Recreation & Culture

Audit Number & Recommendation	How Recommendation will be Implemented	Responsible	Timeline	Alternate solutions
<p>1. Periodically (suggested annually) convene all pertinent managers and staff tasked with providing key services in helping Boerner Botanical Gardens (BBG) achieve its stated mission, for the purpose of evaluating the current applicability of the Master Plan for achieving that mission.</p>	<p>Concur. This recommendation will be incorporated into the provisions of a new MOU. By July 1 each year, BBG Manager and FBBG Executive Director, along with appropriate support staff, will meet to jointly establish a prioritized list of capital projects, strategic activities, operational initiatives, programs, and equipment for the upcoming fiscal year.</p>	<p>BBG Manager</p>	<p>3 months for annual meeting & 6-8 months to develop new MOU</p>	<p>NA</p>
<p>2. Evaluate BBG's mission statement in light of the recommended changes from the Master Plan, taking into consideration changes that have occurred since its issuance. If changes are deemed necessary, prepare a revised mission statement for County Board consideration.</p>	<p>Concur. This recommendation will be incorporated into the provisions of a new MOU.</p>	<p>BBG Manager</p>	<p>6-8 months</p>	<p>NA</p>
<p>3. Develop a revised MOU between the County and FBBG consistent with the guidelines established in Chapter 13 of the Milwaukee County Code of General Ordinances, for County Board consideration that clearly sets forth the rights and responsibilities of each party. The MOU should include a reasonable contribution from FBBG to help defray the cost of operating the Education and Visitor Center. UW-Extension should be considered as a signatory if contributions are expected from it as well.</p>	<p>Concur. The County and FBBG are committed to making the partnership as successful as possible to benefit both organizations in supporting and maintaining the Boerner Botanical Gardens.</p>	<p>Contracts Manager</p>	<p>6-8 months</p>	<p>NA</p>

Audit of Boerner Botanical Gardens
 May 2015 Summary of Recommendations & Action Items
 Department of Parks, Recreation & Culture

Audit Number & Recommendation	How Recommendation will be implemented	Responsible	Timeline	Alternate solutions
4. Request payment of past amounts owed by FBBG.	The County and FBBG will evaluate provisions and past amounts due in accordance with original MOU.	Contracts Manager	3 months	NA
5. Consider earmarking revenues for deposit into the trust fund for use on projects that help BGG meet its Master Plan goals.	Concur. This recommendation will be incorporated into the provisions of a new MOU. See #22.	Contracts Manager	6-8 months	County to establish and maintain a specially designated account.
6. Explore the potential for instituting an intern program at BGG to help bridge the labor shortage while improving horticulture career opportunities.	Concur. BGG and FBBG will explore potential means for instituting an intern program.	BGG Manager	6-8 months	NA
7. Work with FBBG and UW-Extension to identify tasks other than weeding that could be performed or assisted by volunteer staff to help BGG stay current with its horticulture workload.	Concur. This recommendation will be incorporated into the provisions of a new MOU. By July 1 each year, BGG Manager, FBBG Executive Director, and UW-Ext management, along with appropriate support staff, will meet to jointly establish a prioritized list of projects.	BGG Manager	3-6 months	NA
8. Develop a comprehensive signage and label program that addresses BGG's educational goals by providing the necessary educational information for all levels of BGG visitors.	Concur. This recommendation will be incorporated into the provisions of a new MOU. FBBG and UW-Extension will be responsible for developing all BGG interpretive signage in conjunction with BGG staff and as approved by BGG Manager or his/her designee. Program plan to be developed over the winter months and implementation plan will come later based on funding and available resources.	FBBG	6-9 months	NA

Audit of Boerner Botanical Gardens
 May 2015 Summary of Recommendations & Action Items
 Department of Parks, Recreation & Culture

Audit Number & Recommendation	How Recommendation will be implemented	Responsible	Timeline	Alternate solutions
<p>9. Work with UW-Extension management to determine its ability to help BBG improve its signage program.</p>	<p>Concur. Discuss capacity of UW-Extension to help BBG improve its signage program. Based on results of the meeting, this recommendation will be incorporated into the provisions of a new MOU.</p>	<p>BBG Manager</p>	<p>3 months</p>	<p>NA</p>
<p>10. Research the ability to expand the use of BBG's existing labeling equipment and software to create signage that meets BBG's educational goals. If the ability is available and reasonably priced, work with IMSD to obtain the necessary hardware and software to operate the expanded signage software.</p>	<p>Concur. Project is underway and is part of IMSD 2016 Budget Request. This recommendation will be incorporated into the provisions of a new MOU whereby FBBG and UW-Extension will be responsible for developing all BBG interpretive signage in conjunction with BBG staff and as approved by BBG Manager or his/her designee.</p>	<p>BBG Manager</p>	<p>3-6 months</p>	<p>NA</p>
<p>11. Formalize protocols for directing work between BBG staff, FBBG, UW-Extension and Zilli.</p>	<p>Concur. The County shall receive from FBBG, UW-Extension, and Zilli, program, service, and financial support as further set forth in a new MOU and upon which the parties agree from time to time under certain circumstances. In no event will the County's BBG staff report to, be treated as, or be supervised by employees of the FBBG, and in no event will the FBBG's staff report to, be treated as, or be supervised by employees of the County.</p>	<p>BBG Manager & Contracts Manager</p>	<p>6-8 months</p>	<p>NA</p>

Audit of Boerner Botanical Gardens
 May 2015 Summary of Recommendations & Action Items
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Audit Number & Recommendation	How Recommendation will be implemented	Responsible	Timeline	Alternate solutions
12. Complete and adopt formal collection and sustainability policies that provide the principles and guidelines to be followed for accessioning, displaying and deaccessioning its plant collection. Review the plant collection policy annually with the plant collection committee and educational partners.	BBG needs to update its plant record system before it can complete its plant collection policy. Recordkeeping system is being requested through IMSD 2016 Budget Request. BBG will work on draft for potential implementation.	BBG Manager	3-6 months for draft policy	NA
13. Include in the collection policy necessary recordkeeping detail concerning both the herbaceous and woody collection, to include assigning accession numbers for both collections, and all minimal data fields to be included and updated as needed.	Concur. Recordkeeping system is being requested through IMSD 2016 Budget Request. Woody collection discussion will be considered in the update to the BBG Master Plan.	BBG Manager	3-6 months for draft policy & 9-12 months for BBG Master Plan completion	NA
14. Implement policies and procedures documenting what specific collection information is to be entered and updated in its collection databases to provide consistency for the entire collection. Also, discontinue the practice of multiple, disconnected databases, instead limit data entry to one comprehensive database to provide consistency in the data fields recorded.	Concur. BBG needs to update its plant record system before it can complete its plant collection policy. Recordkeeping system is being requested through IMSD 2016 Budget Request.	BBG Manager	3-6 months	NA
15. Solicit input regarding the collection, such as what to include, remove, or improve periodically from its educational partners.	Concur. This recommendation will be incorporated into the provisions of a new MOU.	BBG Manager	3-6 months	NA
16. Include in its updates to the BBG Master Plan and collection policies a discussion of how the Arboretum's woody collection inventory needs are to be addressed.	Concur.	BBG Manager	9-12 months	NA

Audit of Boerner Botanical Gardens
 May 2015 Summary of Recommendations & Action Items
 Department of Parks, Recreation & Culture

Audit Number & Recommendation	How Recommendation will be Implemented	Responsible	Timeline	Alternate solutions
17. Consolidate Admissions and Gift Shop points of sales to reduce the number of staff needed for collection revenues and to increase Gift Shop traffic.	Concur. Point of Sales system is being requested through IMSD 2016 Budget Request. In the interim, consolidating the activity can be accomplished within the Visitors Center; however, physical layout of the facility and grounds, and the BBG Master Plan should be considered for a long term solution. FBBG will continue operation and maintenance of Gift Shop.	BBG Manager & FBBG	3-6 months	NA
18. Evaluate current sales items with an eye toward increasing sales by purchasing more of the types of gift items and souvenirs successfully sold in the past.	Concur. FBBG will continue operation and maintenance of Gift Shop.	FBBG	3-6 months	NA
19. Amend the MOU to require the payment of Gift Shop revenues to the County for BBG operations once profitability is established.	Concur. Flat fee or percentage of sales to the County will be defined in new MOU.	Contracts Manager	6-8 months	NA
20. If FBBG is unable to establish profitability given a requirement to remain open during Education and Visitor Center hour of operations, consider amending the current MOU to have the County resume control of Gift Shop operations.	Disagree. FBBG will continue operation and maintenance of Gift Shop. FBBG should review the Gift Shop business model of the Friends of Wehr Nature Center and the Friends of the County Horticultural Conservatory (The Domes) and/or research best management practices of like organizations to improve profitability of the Gift Shop.	FBBG	3-6 months to develop a business plan & 9-12 months for BBG Master Plan completion	If FBBG is unable to establish profitability of the Gift Shop operations, consider downsizing Gift Shop and/or using the space for other purposes. Include in its updates to the BBG Master Plan a discussion of how the Gift Shop needs are to be addressed.
21. Require all chair rental revenue be deposited into the County general fund, and that those revenues be included for budget purposes.	Disagree. County to establish and maintain a specially designated account for use on projects that help BBG meet its Master Plan goals. See #22.	NA	NA	See #22.

Audit of Boerner Botanical Gardens
 May 2015 Summary of Recommendations & Action Items
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Audit Number & Recommendation	How Recommendation will be implemented	Responsible	Timeline	Alternate solutions
22. As an alternative, consider depositing chair rental revenues into the Friends of Boerner Botanical Garden Trust Account, for capital projects directly benefiting BBG.	This recommendation will be incorporated into the provisions of a new MOU. County to establish and maintain a specially designated account for use on projects that help BBG meet its Master Plan goals. See #5.	Contracts Manager	6-8 months	Consider earmarking revenues to include chair rental revenues for deposit into a County maintenance trust fund for use on projects that help BBG meet its Master Plan goals.
23. Submit a list of projects for enhancing BBG operations. Prioritize them, and include reasonable cost estimates for help in deciding which projects can be addressed with available funds vs. those projects requiring additional fundraising efforts.	Concur. By July 1 each year, BBG Manager and FBBG Executive Director, along with appropriate support staff, will meet to jointly establish a prioritized list of projects. The County and FBBG will review estimated costs from the list of priorities provided by the County and agree to specific projects by August 15 each year that the FBBG will attempt to fundraise for. This recommendation will be incorporated into the provisions of a new MOU.	BBG Manager & FBBG	3 months	NA
24. Improve the accuracy of reported attendance figures to the extent possible by using actual counts rather than estimates that include duplicate and potentially inflated attendance counts.	Through the 2016 budget request, a point of sales system is to be installed as a means to continue to improve accuracy of reported attendance. Updates to the BBG Master Plan will be considered to include a single public access point to BBG.	BBG Manager	Ongoing	NA
25. When reporting total BBG attendance, include a breakdown by major reporting area (garden Admissions, Educational Visits, etc.) so that significant variations can be better localized and analyzed.	Through the 2016 budget request, a point of sales system is to be installed as a means to continue to improve accuracy of reported attendance.	BBG Manager	Ongoing	NA

Dear Mr. Heer:

FBBG appreciates and thanks you for the 2015 County BBG Audit *draft* emailed on May 1, 2015, and for the invitation to comment.

We are long-term partners in supporting this magnificent venue and have consistently shared a host of recommendations for insuring that Boerner remain a viable and vibrant venue.

In reviewing the Audit draft we found factual discrepancies and missing information.

Examples are:

1. BBG Education & Visitor Center/Building Debt: FBBG retired the building debt in order to preserve the asset for the County.
FBBG bore full responsibility for the retirement of the 1.4MM debt; all debt payments, attorney fees, debt interest, bank fees and all expenses related to the solicitation and obtaining of necessary donations in order to meet the debt retirement deadline of June 30, 2013.
2. FBBG Revenues/Expense:
Financials as stated in the Audit suggest that the organization is experiencing available operating revenues which are considerably greater than actual.
The monies shown include restricted funds that are unavailable for use *other than the BBG Garden Fund, FBBG children's education programming and previously, the building debt* – restricted monies can never be used for other than that for which they are earmarked.
They must show in our financials as we collect the money – but then funds are disbursed as just explained.
3. Gift Shop statements: there is much to be discussed. The information and revenues shown are factually short.
4. Garden Fund: the fund is being used exactly as it was intended. The Audit suggests that there are surpluses. There are not. Re the example of chair rental...these chairs, seriously needed in order to sell weddings in the gardens, *were purchased with donor gifts*.
The fact that there are chair revenues means that the chairs have paid for themselves and yielded a revenue stream that is critically needed for in-garden management by the BBG Garden Director.

Rather than addressing *all points* of clarification at this time, we have determined that the most prudent course is to discuss in detail at such time that a new *Memorandum of Understanding* (MOU) is proposed.

Again thank you for sharing the Audit draft.

We look forward to working together for Boerner.

Respectfully,
Ellen Hayward
President/CEO
Friends of Boerner Botanical Gardens (FBBG) – since 1984
(414) 525-5651
www.boernerbotanicalgardens.org