



# Agenda Report

2725 Judge Fran Jamieson  
Way  
Viera, FL 32940

## New Business - Miscellaneous

J.3.

12/7/2021

### Subject:

Board Discussion: Tourist Development Tax (TDT) and County Parks

### Fiscal Impact:

Park / Center	City	Total Expense
Chain of Lakes	Titusville	\$655,331.13
Dick Blake Park	Rockledge	\$123,518.51
Kiwanis Island Park	Merritt Island	\$526,783.89
McKnight Family Sports Complex	Rockledge	\$386,598.80
Mitchell Ellington Park	Merritt Island	\$267,815.47
Viera Regional Park	Viera	\$611,160.45
Canova Beach Park	Indian Harbour Bch	\$59,476.17
Cheri Down Park	Cape Canaveral	\$60,919.27
Howed E. Futch Memorial Park	Paradise Beach	\$126,085.74
Robert P. Murkshe Memorial Park	Cocoa Beach	\$30,873.85

Source: Brevard County Parks and Recreation Department

### Dept/Office:

District 3

### Requested Action:

Board discussion of options related to Lori Wilson Park as well as other County parks that are eligible for Tourist Development Tax (TDT) funding

### Summary Explanation and Background:

Lori Wilson Park, located within the municipal boundaries of the City of Cocoa Beach, is a County park currently funded using the Tourism Development Tax.

On August 22, 2017, the Board transferred responsibility for funding and maintenance of the park to the Tourist Development Office by a 4-1 vote. In FY 19, responsibility for maintenance was transferred back to the Parks and Recreation Department, while still being funded by the TDO using tourism tax revenue. In the meantime, the Board has approved multiple capital projects, totaling millions of tourism tax dollars, to improve the park.

Over time, staff has identified multiple parks that are eligible for TDT funding, either through use of beach park facility funds under Fla Stat. Sec. 125.0104(5)(a)(5) (the mechanism used to fund Lori Wilson), or another provision of the TDT statute (Fla. Stat. Sec. 125.0104(5)(a)(1)) which allows for funding of tourism-related sports arenas and stadiums (this was utilized to pay for turf at Viera Regional Park). These parks are those listed under the "Fiscal Impact" section of this report.

The status quo is untenable. There is no logical reason to treat Lori Wilson different than these other parks located throughout the County, both within and without of municipalities. To cure this inequitable treatment, the Board essentially has 2 options.

- 1) Return responsibility for funding operating and maintenance costs at Lori Wilson Park to the Parks and Recreation Department, consistent with other similarly situated parks.
- 2) All parks that have been identified by staff as being potentially eligible for TDT funding are to be so funded, subject to the following conditions:
  - a) Should it be necessary to reallocate TDT funding under Brevard County Ordinance Sec. 102-119, in order to meet current and future obligations, staff is directed to bring these changes back for legislative intent.
  - b) Staff is directed to bring back to the Board any appropriate legislative findings regarding the parks' eligibility for use of TDT to pay for their maintenance, as necessary. To the extent they are necessary, funding would be contingent on Board approval of these findings.

Simultaneous to whatever direction the Board chooses, staff is also requested to continue their efforts to negotiate with the City of Cocoa Beach to take responsibility for Lori Wilson park in a manner consistent with grant and other requirements (such as requiring that the property be used as a park in perpetuity), in conjunction with the completion of improvements and repairs to the park.

### **Clerk to the Board Instructions:**



Kimberly Powell, Clerk to the Board, 400 South Street • P.O. Box 999, Titusville, Florida 32781-0999

Telephone: (321) 637-2001  
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December 8, 2021

**MEMORANDUM**

**TO:** John Tobia, District 3 Commissioner

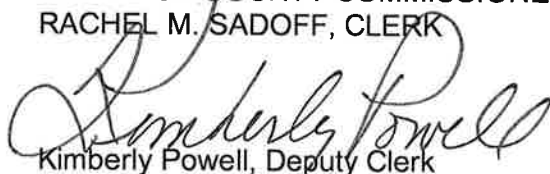
**RE:** Item J.3., Board Discussion for Tourist Development Tax (TDT) and County Parks

The Board of County Commissioners, in regular session on December 7, 2021, discussed options related to Lori Wilson Park, as well as other County Parks eligible for TDT funding, but took no action.

Your continued cooperation is greatly appreciated.

Sincerely yours,

BOARD OF COUNTY COMMISSIONERS  
RACHEL M. SADOFF, CLERK

  
Kimberly Powell, Deputy Clerk

/cld

cc: Each Commissioner