

Meeting Date
October 10, 2017



AGENDA	
Section	Public Hearing
Item No.	<i>IV.D</i>

AGENDA REPORT
BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS

SUBJECT:	Changes to Tourist Development Tax Budget Plan.
DEPT/OFFICE:	Tourist Development Office

Requested Action:

It is requested that the Board of County Commissioners approve the attached draft ordinance with proposed changes to the County's Tourist Development Tax Budget Plan, Sec. 102-119, Brevard County Code during public hearing. It is also requested that the Board approve all necessary budget change requests to reflect the ordinance changes in the FY2017-18 Tourism Development budget.

Summary Explanation & Background:

Pursuant to the Local Option Tourist Development Act, Fla. Stat. § 125.0104, every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle, condominium, or timeshare resort for a term of 6 months or less is exercising a privilege which is subject to taxation under the Act, unless such person rents, leases, or lets for consideration any living quarters or accommodations which are exempt according to the provisions of Chapter 212, Florida Statutes. Brevard County has in place a five-percent (5%) tourist development tax rate imposed and levied in accordance with the Act.

In order to administer the revenues received from the levy and imposition of the tourist development tax ("TDT"), the Brevard County Board of County Commissioners established the Brevard County Tourist Development Council ("TDC"). As part of its responsibilities and duties, the TDC has reviewed the County's existing Tourist Development Tax Budget Plan outlined in Sec. 102-119, Brev. County Code, ("Budget Plan") and determined changes are needed to how TDT revenues are expended. Specifically, the proposed changes to the Budget Plan affect the types of projects eligible for TDT revenues and the level of funding that certain statutorily-approved projects are entitled to in order to best serve the County's tourism industry.

The change in the County's Tourist Development Tax Budget Plan was approved by the Tourist Development Council on July 26, 2017 and the vote was unanimous. Based on such findings, the TDC is submitting its recommended Budget Plan (attached) for consideration by the Board of County Commissioners. The TDC requested and was granted permission to advertise the ordinance amending the Budget Plan at the Board of County Commissioner's regular session meeting on August 22, 2017. The Notice of Public Hearing and draft ordinance advertisement in Florida Today began September 28, 2017. The changes to the Tourist Development Tax Budget Plan within the ordinance will apply to tax remitted after November 1, 2017 and all necessary budget changes will be made to reflect these changes in the FY2017-18 Tourism Development budget.

Contact: Eric Garvey, Executive Director, TDO
 Phone/e-mail: 321-433-4470 eric.garvey@visitspacecoast.com

Clerk to the Board Instructions: Within 10 days of adoption, Clerk to the Board of County Commissioners to file certified copy of passed ordinance amendment with Department of State.

Exhibits Attached: Proposed Ordinance Reviewed by County Attorney's Office; copy of Florida Today advertisement

Contract /Agreement (If attached): Reviewed by County Attorney	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>	PR	<input type="checkbox"/>
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County Manager	Interim Assistant County Manager	Department Director / Extension
Frank Abbate <i>[Signature]</i>	James Liesenfelt <i>[Signature]</i>	<i>[Signature]</i>

321-433-4470 x232



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

Telephone: (321) 637-2001
Fax: (321) 264-6972
Tammy.Rowe@brevardclerk.us

October 11, 2017

M E M O R A N D U M

TO: Eric Garvey, Tourist Development Office Director

RE: Item IV.D., Ordinance for Changes to the Tourist Development Tax Budget Plan

The Board of County Commissioners, in regular session on October 10, 2017, adopted Ordinance No. 17-24, with proposed changes to the Tourist Development Tax Budget Plan, Sec 102-119, Brevard County Code; and approved all necessary budget change requests to reflect the Ordinance changes in the FY2017-2018 Tourism Development budget. Enclosed is a certified copy of the Ordinance.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
SCOTT ELLIS, CLERK

Tammy Rowe, Deputy Clerk

/kp

Encl. (1)

cc: Assistant County Manager Liesenfelt
Finance
Budget



FLORIDA DEPARTMENT *of* STATE

RICK SCOTT
Governor

KEN DETZNER
Secretary of State

October 11, 2017

Honorable Scott Ellis
Clerk
Board of County Commissioners
Brevard County
Post Office Box 999
Titusville, Florida 32781-0999

Attention: Ms. Deborah Thomas

Dear Mr. Ellis:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of Brevard County Ordinance No. 2017-24, which was filed in this office on October 11, 2017.

Sincerely,

Ernest L. Reddick
Program Administrator

ELR/lb

ORDINANCE NO. 2017 - 24

AN ORDINANCE AMENDING CHAPTER 102, ARTICLE III OF THE CODE OF ORDINANCES OF BREVARD COUNTY, FLORIDA, RELATING TO THE TOURIST DEVELOPMENT TAX; SPECIFICALLY PROVIDING FOR THE REALLOCATION OF FUNDS OUTLINED IN THE COUNTY'S TOURIST DEVELOPMENT TAX BUDGET PLAN IN SECTION 102-119, BREVARD COUNTY CODE; PROVIDING FOR CONFLICTING PROVISIONS; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR SEVERABILITY; AND, PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Brevard County Tourist Development Council ("TDC") is an advisory board established by the Board of County Commissioners of Brevard County, Florida ("Board"); and

WHEREAS, among other duties and functions, the TDC is responsible for making recommendations to the Board for the effective operation of the special projects or for uses of the tourist development tax revenues raised by the tax levied and imposed under Chapter 102, Article III of the Code of Ordinances of Brevard County, Florida; and

WHEREAS, the Board has reviewed the suggested changes to the Tourist Development Tax Budget Plan and has determined that such changes will provide for the advancement, growth, and promotion of tourism in the County; and

WHEREAS, as a result of these substantial changes to the tourist development plan, this ordinance must receive an affirmative vote of a majority plus one additional member of the Board of County Commissioners.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF BREVARD COUNTY, FLORIDA, as follows:

Section 1. Amendment to Section 102-119, Brevard County Code. Section 102-119, Brevard County Code, is hereby amended to read as follows:

Sec. 102-119. - Budget plan.

The Board of County Commissioners hereby adopts the following plan of the advisory tourist development council for tourist development:

- (1) Under the provisions of, and pursuant to, the Act, a two-percent tax is levied and imposed throughout the County beginning on the first day of the month following elector approval of this article and its tourist development tax by referendum as provided by this article.

- (2) The anticipated net revenue from the tourist development tax to be derived by the County for the 24-month period beginning on the date of levy is estimated to be approximately \$11,789,311.
- (3) The proposed uses of the tax revenue, generated pursuant to F.S. § 125.0104(3)(c), in order of priority, by special use category, shall be allocated as follows:
- a. At least twenty-five percent (25%) of the net revenue, estimated to be \$2,947,328 for the 24 months following the passage of this section, would be budgeted and disbursed to promote and advertise County tourism in the state, nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
 - b. Thirty percent (30%) of the net revenue, estimated to be \$3,536,793 for the 24 months following the passage of this section, would be budgeted and disbursed to finance beach park facilities or beach improvement, maintenance, renourishment and erosion control.
 - c. Up to thirty-five (35%) percent of the net revenue, estimated to be \$4,126,259 for the 24 months following the passage of this section, in accordance with F.S. §§ 125.0104(5)(a)1. and (5)(b), would be budgeted and disbursed generally to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the County; and further including museums, zoological parks, aquariums, fishing piers or nature centers which are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public within the County.
 - d. Up to ten percent (10%) of the net revenue, estimated to be \$1,178,931 for the 24 months following the passage of this section, would be budgeted and disbursed to promote County tourism by funding tourist-oriented cultural and special events such as visual and performing arts including theater, concerts, recitals, opera, dance, art exhibitions, festivals and other tourist-related activities.
 - e. There shall be an annual amount established by the Board of County Commissioners for administrative and overhead expenses of the

board and council which shall be expended in order to properly coordinate and implement the tourist development plan.

- f. Pursuant to F.S. § 125.0104(4)(d), the above-stated plan may not be substantially amended except by ordinance enacted by an affirmative vote of a majority plus one additional member of the Board. The council shall, from time to time, make recommendations to the Board for the effective operation of the special projects or for uses of the tax revenue.
- g. The setting forth of the anticipated net revenues to be derived from levying the tax during the first 24 months following levy, as required by the Act, shall in no way be interpreted as indicating an intent by the Board, through this article, to in any way limit the plan or the tax to said period and the plan and tax shall continue, once duly enacted, until amended or repealed, according to this article and the Act or until it automatically expires pursuant to F.S. § 125.0104(7), if applicable.

(4) Under the provisions of, and pursuant to, F.S. § 125.0104(3)(d) and section 102-117(b), an additional one-percent tourist tax is hereby levied and imposed throughout the County as provided by this article. The proposed uses of the tax revenue from this additional one-percent tourist development tax, in order of priority, by special use category, shall be allocated as follows:

- a. Sixty-five percent (65%) of the net revenue, estimated to be \$3,831,526 for the 24 months following the passage of this section, would be utilized as provided in F.S. § 125.0104(5)(a)5., to finance beach park facilities or beach improvement, maintenance, renourishment, restoration and erosion control, including shoreline protection, enhancement, cleanup or restoration of inland lakes and rivers to which there is public access. However, any funds identified by a County as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan for the state's beach management plan, pursuant to F.S. § 161.091, or funds contractually obligated by a County in the financial plan for federally authorized shore protection project may not be used or loaned for any other purpose.
- b. Twenty-five percent (25%) of the net revenue, estimated to be \$1,473,664 for the 24 months following the passage of this section,

would be used in accordance with F.S. § 125.0104(5)(b) to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate or promote a zoological park. These revenues are specifically designated to finance the design and construction of capital projects at the Brevard Zoo.

- c. Ten percent (10%) of the net revenue, estimated to be \$589,466 for the 24 months following the passage of this section, would be budgeted and disbursed generally, in accordance with F.S. § 125.0104(5)(a)4, to fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as County agencies or by contract with the chambers of commerce or similar associations in the County, which may include any indirect administrative costs for services performed by the County on behalf of the promotion agency.
- d. There shall be an annual amount established by the Board for administrative and overhead expenses of the Board and council which tourist development plan for the additional one-percent tourist development tax shall be expended in order to properly coordinate and implement the additional one-percent tourist development tax.

(5) Under the provisions of, and pursuant to, F.S. § 125.0104(3)(l) and subsection 102-117(c), an additional one-percent tourist tax is hereby levied and imposed throughout the County as provided by this article. The proposed uses of the net revenue from this additional one-percent tourist development tax, in order of priority, by special use category, shall be allocated as follows:

- a. At least \$350,000 of the net revenue per year, estimated to be \$5,894,655 for the 24 months following the passage of this section, and up to the entire remaining amount of the net revenue, minus the planned renovations, improvements, and maintenance budgeted in the Annual Plan for Capital Maintenance and Renovation, shall be budgeted and disbursed to promote and advertise tourism in the State and nationally and internationally. In addition, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
- b. Up to \$500,000 of the net revenue per year shall be allocated for capital renovations, improvements, and maintenance of the Space

Coast Stadium Complex or other professional sports facility, in accordance with an Annual Plan for the Capital Maintenance and Renovation approved by the Board of County Commissioners. In order to receive such funds, the Space Coast Stadium Complex or other professional sports facility shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the venue to tourists.

- (6) Under the provisions of, and pursuant to, F.S. § 125.0104(3)(n) and subsection 102-117(d), an additional one-percent tourist tax is hereby levied and imposed throughout the County as provided by this article. The proposed uses of the tax revenue from this additional one-percent tourist development tax, in order of priority, by special use category, shall be allocated as follows:
 - a. One hundred percent (100%) of the net revenue per year, estimated to be \$5,894,655 for the 24 months following the passage of this section, would be budgeted and disbursed to promote and advertise tourism in the state and nationally and internationally; however if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
 - b. There shall be an annual amount established by the Board for administrative and overhead expenses of the Board and council which tourist development plan for the additional one-percent tourist development tax shall be expended in order to properly coordinate and implement the additional one-percent tourist development tax.
- (7) Such anticipated revenue shall be administered by the Board of County Commissioners through established County government administration, County agencies, existing or hereafter created, or by contract with chambers of commerce or similar nonprofit associations within the County in a manner prescribed by subsequent ordinance or resolution.
- (8) The Clerk to the Board of County Commissioners is hereby directed to establish a County tourist development trust fund. All collections received by the tax collector from the tax imposed and levied by this article shall be placed in such trust fund.

Section 2. Conflict. Unless preempted by state or federal law, to the extent that the provisions of this Ordinance are more stringent than those of State law, then this Ordinance shall

apply. In the case of a direct conflict between any provision of this Ordinance and a provision of any Federal, State, or County law, rule, or regulation, the more restrictive shall apply.

Section 3. Inclusion in Code. It is the intention of the Board that the provisions of this Ordinance shall become and be made part of the Brevard County Code of Ordinances; and that the sections of this chapter may be renumbered or re-lettered and that the word "Ordinance" may be changed to "Chapter," "Section," "Article," or such other appropriate word or phrase in order to accomplish such intentions.

Section 4. Severability. If any provision of this Ordinance or application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of this Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared severable.

Section 5. Effective Date. This Ordinance shall become effective upon filing with the Office of Secretary of State of Florida.

DONE, ORDERED, AND ADOPTED in Regular Session, this 10 day of Oct., 2017.

ATTEST:



A handwritten signature in black ink, appearing to read "S. Ellis", written over a faint circular seal.

By: Scott Ellis, Clerk of Court

BOARD OF COUNTY COMMISSIONERS
OF BREVARD COUNTY, FLORIDA



A handwritten signature in blue ink, appearing to read "C. Smith", written over a faint circular seal.

By: Curt Smith, Chairman

(as approved by the Board on 10/10/17)

Sec. 102-119. - Budget plan.

The ~~b~~Board of ~~county~~County ~~c~~Commissioners hereby adopts the following plan of the advisory tourist development council for tourist development:

(1)

Under the provisions of ~~1~~ and pursuant to ~~the a~~Act, a two-percent tax is levied and imposed throughout the ~~county~~County beginning on the first day of the month following elector approval of this article and its tourist development tax by referendum as provided by this article.

(2)

The ~~anticipation-anticipated~~ net revenue from the tourist development tax to be derived by the ~~county~~County for the 24-month period beginning on the date of levy is estimated to be approximately ~~\$2,200,000.00~~\$2,947,328 2,995,288 11,789,311.

(3)

The proposed uses of the tax revenue, generated pursuant to F.S. § 125.0104(3)(c), in order of priority, by special use category, shall be allocated as follows:

a.

~~Forty~~At least twenty-five percent (25%) of the net revenue ~~, which would be approximately \$990,000.00 for the first 24 months following the levy of the tax, (estimated to be \$2,947,328 2,995,288 for the 24 months following the passage of this section.)~~ would be budgeted and disbursed to promote and advertise ~~county~~County tourism in the state, nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

b.

~~Thirty-five~~ percent (30%) of the net revenue ~~, which would be approximately \$770,000.00 for the first 24 months following the levy of the tax, (estimated to be \$3,536,793 3,546,346 for the 24 months following the passage of this section.)~~ would be budgeted and disbursed to finance beach park facilities or beach improvement, maintenance, renourishment and erosion control.

c.

~~Seven and five-tenths~~Up to thirty-five (35%) percent of the net revenue ~~, (estimated to be \$4,126,259 1,721,519 for the 24 months following the passage of this section.)~~ received through and including September 30, 1992, in accordance with F.S. §§ 125.0104(5)(a)~~1.(1)~~ and (5)(b), would be budgeted and disbursed generally to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the ~~county~~County; and further including museums, zoological parks, aquariums, fishing piers and-or nature centers which are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public within the ~~county~~County. Starting on October 1, 1992, and running consecutively thereafter, all revenue received under this subsection shall be allocated to developing a disaster fund. Once the disaster fund reaches \$300,000.00, collection of the revenue shall revert back to its usage as specified in this subsection.

d.

~~Seven and five-tenths percent of the net revenue, which would be approximately \$165,000.00 for the first 24 months following the levy of the tax, would initially be budgeted and disbursed during the first two years to fund a tourist information center at Kennedy Space Center and thereafter to either continue to fund the tourist information center at Kennedy Space Center in whole or in part or to fund convention bureaus, tourist bureaus, other tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county as recommended by the council and as determined by the board pursuant to the act.~~

e.

~~Five Up to ten percent (10%) of the net revenue, (estimated to be \$1,178,931 608,276 for the 24 months following the passage of this section,) which would be approximately \$110,000.00 for the first 24 months following the levy of the tax, would be budgeted and disbursed to promote countyCounty tourism by funding tourist-oriented cultural and special events such as visual and performing arts including theater, concerts, recitals, opera, dance, art exhibitions, festivals and other tourist-related activities.~~

f.

~~There shall be an annual amount established by the bBoard of countyCounty eCommissioners for administrative and overhead expenses of the board and council which shall be expended in order to properly coordinate and implement the tourist development plan, which for the first year shall not exceed \$100,000.00 and thereafter shall not exceed ten percent of the previous year's tax category in direct relationship that its percentage is to the whole.~~

g.

~~Pursuant to F.S. § 125.0104(4)(d), T]he above-stated plan may not be substantially amended except by ordinance enacted by an affirmative vote of a majority plus one additional member of the bBoard. The council shall, from time to time, make recommendations to the bBoard for the effective operation of the special projects or for uses of the tax revenue.~~

h.

~~The setting forth of the anticipated net revenues to be derived from levying the tax during the first 24 months following levy, as required by the aAct, shall in no way be interpreted as indicating an intent by the bBoard, through this article, to in any way limit the plan or the tax to said period and the plan and tax shall continue, once duly enacted, until amended or repealed, according to this article and the aAct or until it automatically expires pursuant to F.S. § 125.0104(7), if applicable.~~

(4)

~~Under the provisions of, and pursuant to, F.S. § 125.0104(3)(d) and section 102-117(b), an additional one-percent tourist the tax is hereby levied and imposed throughout the countyCounty as provided by this article. The proposed uses of the tax revenue from this additional one-percent tourist development tax, in order of priority, by special use category, shall be allocated as follows:~~

a.

~~FiftySixty-five percent (65%) of the net revenue, (estimated to be \$3,831,526 3,841,875 for the 24 months following the passage of this section,) would be utilized as provided in F.S. § 125.0104(5)(a)5.4., to finance beach park facilities or beach improvement, maintenance, renourishment, restoration and erosion control, including shoreline protection, enhancement, cleanup or restoration of inland lakes and rivers to which there is public access. However, any funds identified by a countyCounty as the local matching source for beach renourishment, restoration, or~~

erosion control projects included in the long-range budget plan for the state's beach management plan, pursuant to F.S. § 161.091, or funds contractually obligated by a ~~county~~County in the financial plan for federally authorized shore protection project may not be used or loaned for any other purpose.

b.

~~Fifteen-Twenty-five percent (25%) of the net revenue, (estimated to be \$1,473,664 1,477,644 for the 24 months following the passage of this section.)~~ would be used in accordance with F.S. § 125.0104(5)(b) to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate or promote a zoological park. These revenues are specifically ~~earmarked-designated~~ to finance ~~design and construction of the \$2.5 million Africa construction project until such time as the loan for the Africa project is satisfied. the design and construction of capital projects at the Brevard Zoo.~~

c.

~~Ten percent of the net revenue would be budgeted and disbursed to promote county tourism by funding tourist-oriented cultural and special events such as visual and performing arts including theater, concerts, recitals, opera, dance, art exhibitions, festivals and other tourist-related activities.~~

d.

~~Ten percent of the net revenue would be budgeted and disbursed generally, in accordance with F.S. § 125.0104(5)(a)(1), to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the county; and further including museums, zoological parks, fishing piers and nature cents which are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public within the county.~~

e.

~~Ten percent (10%) of the net revenue, (estimated to be \$589,466 1,721,519 for the 24 months following the passage of this section.)~~ would be budgeted and disbursed generally, in accordance with F.S. § 125.0104(5)(a) ~~4~~ (34), to ~~fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as countyCounty agencies or by contract with the chambers of commerce or similar associations in the countyCounty, which may include any indirect administrative costs for services performed by the County on behalf of the promotion agency, fund official visitor information centers as recommended by the Council and as determined by the board pursuant to the Act.~~

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f.

There shall be an annual amount established by the ~~b~~Board for administrative and overhead expenses of the ~~b~~Board and council which tourist development plan for the additional one-percent tourist development tax shall be expended in order to properly coordinate and implement the additional one-percent tourist development tax.

(5)

Under the provisions of, and pursuant to, F.S. § 125.0104(3)(l) and subsection 102-117(c), an additional one-percent tourist ~~the~~ tax is hereby levied and imposed throughout the ~~county~~County as provided by this article. The proposed uses of the net revenue from this additional one-percent tourist development tax, in order of priority, by special use category, shall be allocated as follows:

a.

Tax revenues would be used to pay the debt service on bonds issued to finance the construction, reconstruction or renovation of a professional sports franchise facility.

b.

After budgeting and disbursing the annual debt payment specified in subsection (5)a., an amount of up to \$350,000.00 of the net revenue per year would be budgeted and disbursed to promote and advertise tourism in the state and nationally and internationally; however if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists. ~~Up to \$500,000 of the net revenue per year, (estimated to be \$2,869,199, as of passage of this section,) of the funds shall be allocated for capital renovation, improvements, and maintenance of the Space Coast Stadium cComplex or other professional sports franchise facilities, in accordance with an Annual Plan for Capital Maintenance and Renovation approved by the Board of County Commissioners. An amount of not less than \$350,000 of the net revenue per year, and up to the entire remainingder amount of the net revenue per year, minus the planned renovation, improvement, and maintenance budgeted in the Space Coast Stadium cComplex, Annual Plan for Capital Maintenance and Renovation shall be budgeted and disbursed to promote and advertise tourism in this state and nationally and internationally; however if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.~~

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a. ~~At least \$350,000 of the net revenue per year, estimated to be \$5,894,655 for the 24 months following the passage of this section, and up to the entire remaining amount of the net revenue, minus the planned renovations, improvements, and maintenance budgeted in the Annual Plan for Capital Maintenance and Renovation, shall be budgeted and disbursed to promote and advertise tourism in the State and nationally and internationally. In addition, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.~~

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b. ~~Up to \$500,000 of the net revenue per year shall be allocated for capital renovations, improvements, and maintenance of the Space Coast Stadium Complex or other professional sports facility, in accordance with an Annual Plan for the Capital Maintenance and Renovation approved by the Board of County Commissioners. In order to receive such funds, the Space Coast Stadium Complex or other professional sports facility shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the venue to tourists.~~

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(6)

Under the provisions of, and pursuant to, F.S. § 125.0104(3)(n) and subsection 102-117(d), an additional one-percent tourist ~~the~~ tax is hereby levied and imposed throughout the ~~county~~County as provided by this article. The proposed uses of the tax revenue from this additional one-percent tourist development tax, in order of priority, by special use category, shall be allocated as follows:

a.

One hundred percent (100%) of the net revenue per year, ~~(estimated to be \$5,894,655 5,910,577 for the 24 months following the passage of this section.)~~ would be budgeted and disbursed to promote and advertise tourism in the state and nationally and internationally; however if the tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

b.

There shall be an annual amount established by the ~~b~~Board for administrative and overhead expenses of the ~~b~~Board and council which tourist development plan for the additional one-percent tourist development tax shall be expended in order to properly coordinate and implement the additional one-percent tourist development tax.

(7)

Such anticipated revenue shall be administered by the ~~b~~Board of ~~county~~County ~~e~~Commissioners through established ~~county~~County government administration, ~~county~~County agencies, existing or hereafter created, or by contract with chambers of commerce or similar nonprofit associations within the ~~county~~County in a manner prescribed by subsequent ordinance or resolution.

(8)

The ~~e~~Clerk ~~to~~of the ~~b~~Board of ~~county~~County ~~e~~Commissioners is hereby directed to establish ~~ed~~ a ~~county~~County tourist development trust fund. All collections received by the tax collector from the tax imposed and levied by this article shall be placed in such trust fund.

W.D

Nature Centers

Erna Nixon Park	\$15,631.98
River Walk Center	\$1,934.25
River Walk Park	\$23,368.44
Rotary Park	\$15,866.72
	<u>\$56,801.39</u>

Beach Crossovers

Crossovers	<u>\$4,112.81</u>
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Beach Parks

Ponce	\$2,109.25
Bonteel Park	\$392.15
Coconut Point	\$29,257.61
Canova Park	\$10,206.05
Futch Park	\$33,494.68
Seagull Park	\$471.80
Sp Holland North	\$25,649.04
Sp Holland South	\$10,452.62
Cherie Down Park	\$9,656.87
Murkshe Park	\$5,429.66
	<u>\$127,119.73</u>

Total	<u>\$188,033.93</u>
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Prasad, Billy

From: Donner, Mary Ellen
Sent: Tuesday, October 10, 2017 8:20 AM
To: Prasad, Billy
Cc: Liesenfelt, Jim; Wojciechowski, Larry; Renninger, Melissa L
Subject: RE: TDC Allocation
Attachments: Beachinfo.xlsx

Good Morning:

Please find attached the general fund revenues that the Parks and Recreation Department spends on the items you requested.

Sincerely,

Mary Ellen Donner, CPRP

Parks and Recreation Director
2725 Judge Fran Jamieson Way, Bldg B
Viera, FL 32940

Phone (321) 633-2046 (x32)

Email maryellen.donner@brevardparks.com

Web www.brevardparks.com



From: Prasad, Billy
Sent: Friday, October 06, 2017 1:41 PM
To: Donner, Mary Ellen
Subject: RE: TDC Allocation

Ms. Donner,

Thank you for getting back to me. It is not necessarily in order of priority. I would ask that you would start with those areas which you think might have the most significant funding.

To explain, these are areas which TDC funding is statutorily defined as acceptable expenditures. If you are unable to give precise figures on short-notice, if your department could just give us a more general understanding of what general fund expenditures you have that might fit into these categories, that would be helpful.

Sincerely,

Billy M. Prasad
Chief of Staff/Legal Analyst to Commissioner Tobia, District 3
Billy.Prasad@BrevardFL.gov
(321) 633-2075
2539 Palm Bay Rd.
Suite 4
Palm Bay, FL 32905

Please note:

Florida has a very broad public records law. Most written communications to or from the offices of elected officials are public records available to the public and media upon request. Your email communications may therefore be subject to public disclosure.

From: Donner, Mary Ellen
Sent: Friday, October 06, 2017 11:28 AM
To: Prasad, Billy
Cc: Liesenfelt, Jim; Wojciechowski, Larry
Subject: RE: TDC Allocation

Good Morning:

Larry Wojciechowski, the department's Parks Support Services Manager, the financial guru of the department, is off on Annual Leave today, Friday, October 6, 2017. He will be back in the office on Monday and will begin to gather the information requested.

I am hoping he can get to all 3 parts of your request. Is your request in order of prioritization if we are unable to gather all the information by Tuesday afternoon?

Thank you.
Mary Ellen

Mary Ellen Donner, CPRP
Parks and Recreation Director
2725 Judge Fran Jamieson Way, Bldg B
Viera, FL 32940
Phone (321) 633-2046 (x32)
Email maryellen.donner@brevardparks.com
Web www.brevardparks.com



From: Prasad, Billy
Sent: Friday, October 06, 2017 11:07 AM
To: Donner, Mary Ellen
Subject: TDC Allocation

Ms. Donner,

This office is doing an analysis of the TDC allocations, which is on the agenda Tuesday. Commissioner Tobia would like to know how much general fund revenues, if any, your department spends on beach maintenance, improvement, and parking. Additionally, how much General fund revenues, if any, are expended on nature centers, zoological parks, fishing piers. Finally, any GF expenditures promotion of any of these, or the County as a tourist destination in general (including EELS).

Thanks you for your assistance,

Billy M. Prasad
Chief of Staff/Legal Analyst to Commissioner Tobia, District 3
Billy.Prasad@BrevardFL.gov
(321) 633-2075
2539 Palm Bay Rd.
Suite 4
Palm Bay, FL 32905

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