

Pinellas County Board of County Commissioners (BCC)  
Clerk's 4<sup>th</sup> Floor Conference Room  
315 Court Street  
Clearwater, Florida 33756

Agenda  
BCC/Tourist Development Council (TDC) Joint Meeting  
Thursday, August 8, 2013  
9:00 a.m. – 12:00 noon

- I. Introductions
- II. [History of Bed Tax](#)
- III. [Current Usage and Funding Levels](#)
  - a. [Debt Services](#)
  - b. [Beach Nourishment](#)
- IV. Future Usage and Guidelines - Preliminary Discussion
- V. Citizens' Comments
- VI. Adjournment

Any Person Wishing to Speak During the "Citizens' Comments" Portion of the Work Session Agenda Must Have a Yellow Card Completed and Given to Staff at the Staff Table. The Chairman Will Call the Speakers, One by One, to the Podium to be Heard. Each Speaker May Speak up to Three (3) Minutes.

**SUMMARY OF COUNTY'S  
INVOLVEMENT IN TROPICANA FIELD STADIUM**

I. County's Financial Obligations

- In 1993, the County (by Interlocal Agreement) pledged the 1<sup>st</sup> percent and the first ½ of the 3<sup>rd</sup> percent of the Tourist Development Tax (“bed tax”) to the \$114,305,000 City of St. Petersburg, Florida 1993 Excise Tax Refunding Revenue Bonds. The City has other outstanding bond issues relating to Tropicana Field.
  - Payments due under this pledge for 2000 through 2015 attached hereto as Exhibit A.
  - Bond holders have a first lien on these pledged revenues.
  
- In 1996, the County levied the 4<sup>th</sup> percent bed tax (which may be used for debt service payments for sports stadiums, among other uses), amended the County's bed tax ordinance to allow the 4<sup>th</sup> percent to be utilized for debt service payments, including Tropicana Field debt (as well as other uses authorized by law), and entered into two Interlocal Agreements with the City of St. Petersburg committing the 4<sup>th</sup> percent to the payment of Tropical Field debt service.
  - The term of the Interlocal for the 2000 through 2015 period ends on September 30, 2015.
  - Pursuant to the Interlocal, the 4<sup>th</sup> percent supplants the 1<sup>st</sup> and ½ of the 3<sup>rd</sup> percent pledge, so those revenues can be used for any purposes permitted by statute and the County's tourist development plan.
  - In 2013, each percent levied will generate approximately \$6,000,000.
  - The latest projection of total tourist tax debt service payments made to support Tropicana Field are attached hereto as Exhibit B.
  
- The bond holders do not have a lien on the real estate and improvements (“Tropicana Field”) and the debt obligations continue until paid in full.

II. Tropicana Field Sales Agreement and Lease-Back

- Tropicana Field was conveyed to the County in October 2002, and leased back to City of St. Petersburg.
  
- Sales Agreement with the City of St. Petersburg provides that all obligations, covenants, warranties, and liabilities of the Parties described in the Agreement shall survive closing. The Sales Agreement requires the County to reconvey title to Tropicana Field to the City upon the occurrence of one or more of the following events:
  - Tropicana Field becomes subject to ad valorem taxes;
  - the Rays Agreement expires or is terminated; or
  - the County/City lease is terminated.

- The County/City lease terms include:
  - Lease of real property and improvements;
  - City retains sole, exclusive and complete control of the management and operation and is entitled to receive all rights and emoluments to Tropicana Field, including all operational rights, all surplus funds and revenues available (Section 1.B.); sole and exclusive right and authority to demolish, renovate or otherwise improve Tropicana Field, and construct any improvement thereon (Section 1.B.(3)); all rights relating to the Rays Agreement, including termination and amendment (Section 1.C.); the rights to any surplus funds, accounts or revenues arising from the operations of Tropicana Field, or otherwise which may be used for any lawful purpose (Section 7).
  - Term of lease commenced with conveyance to County and expires upon the reacquisition of Tropicana Field by the City (Section 2).
  - Extension of Rays Agreement requires approval of the County; if approval is not given, the County's sole remedy is to convey Tropicana Field to the City (Section 1.E.).
  - The Lease does not contain a provision that requires the County to convey Tropicana Field upon the City's request; however, the Sales Agreement does require the reconveyance to the City if the Rays Agreement expires or is terminated.

**EXHIBIT A**  
**SCHEDULE OF PAYMENTS**

<b><u>Fiscal Year</u></b> <b><u>Ended 9/30</u></b>	<b><u>County's Fixed Obligation</u></b> <b><u>(County's Payments of 1993)</u></b>
2000	2,610,968.28
2001	2,611,190.15
2002	2,610,713.98
2003	2,610,521.79
2004	2,610,390.93
2005	2,610,433.27
2006	2,610,616.37
2007	2,609,500.01
2008	2,610,107.34
2009	2,610,203.82
2010	2,609,807.24
2011	2,610,719.55
2012	2,609,428.73
2013	2,609,618.37
2014	2,597,629.00
2015	1,920,968.15

**EXHIBIT B**  
**TOTAL PAYMENTS TO CITY OF ST. PETERSBURG FOR**  
**TROPICANA FIELD STADIUM**

FY1986	Actual	1,882,552
FY1987	Actual	1,252,827
FY1988	Actual	1,503,189
FY1989	Actual	2,693,453
FY1990	Actual	2,866,686
FY1991	Actual	2,653,748
FY1992	Actual	2,463,252
FY1993	Actual	2,573,387
FY1994	Actual	2,400,909
FY1995	Actual	2,610,486
FY1996	Actual	4,111,782
FY1997	Actual	4,611,217
FY1998	Actual	4,611,474
FY1999	Actual	4,611,344
FY2000	Actual	4,063,521
FY2001	Actual	4,350,927
FY2002	Actual	3,881,773
FY2003	Actual	3,962,625
FY2004	Actual	4,345,212
FY2005	Actual	4,517,708
FY2006	Actual	4,621,321
FY2007	Actual	4,892,489
FY2008	Actual	5,270,754
FY2009	Actual	4,850,516
FY2010	Actual	4,750,389
FY2011	Actual	5,253,629
FY2012	Actual	6,010,418
FY2013	Actual	5,880,340
FY2014	Actual	6,086,660
<u>FY2015</u>	Actual	<u>6,269,240</u>
End of Payments		<u>119,853,828</u>

<i>Cumulative through FY2012: 101,617,588</i>
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*Projections are net of  
estimated costs for  
Tax Collection*

Note:

The FY2012 Actual amount included one extra payment from FY2011 that posted in FY2012.

FY2013 assumes a growth rate of 4% over FY2012 actual revenue, at 100% of estimate

FY2014 assumes 3.5% growth, and FY2015 assumes a growth rate of 3.0%.



***PINELLAS COUNTY  
TOURIST DEVELOPMENT TAX***

# TOURIST DEVELOPMENT TAX

- ❖ Currently, the County levies a 5 percent tourist development tax, sometimes referred to as the bed tax, on all hotels, motels, RV parks, and condominium rentals of 6 months or less in Pinellas County.
- ❖ In 2013, each percent will generate approximately \$6 million net of collection costs.
- ❖ State statute defines the tourism-related promotions, programs, and facilities that can be funded by tourist taxes, and requires every county that levies the tax to adopt a tourist development plan, which defines the proposed uses by “project or special” use.
- ❖ The 1<sup>st</sup> and 2<sup>nd</sup> percent were levied in 1978, the 3<sup>rd</sup> percent in 1988, the 4<sup>th</sup> percent in 1996, and the 5<sup>th</sup> percent in 2005. The 4<sup>th</sup> percent levy sunsets on September 30, 2021, and State law requires the 4<sup>th</sup> percent levy to be in place in order to levy the 5<sup>th</sup> percent.
- ❖ Approximately 98% of the tourist tax is paid by out-of-County visitors.

# **TOURIST TAX AUTHORIZED USES OF REVENUE BY STATUTE**

- ❖ 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; or aquariums or museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. Tax revenues received pursuant to this section may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public;
- ❖ To promote and advertise tourism in the State of Florida, nationally and internationally;
- ❖ 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; or
- ❖ 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 as those uses relate to the physical preservation of the beach, shoreline, or inland lake or river.

## **4<sup>th</sup> PERCENT AUTHORIZED USES BY STATUTE**

- ❖ Pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility, either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds.
- ❖ Pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center, and to pay the planning and design costs incurred prior to the issuance of such bonds.
- ❖ Pay the operation and maintenance costs of a convention center for a period of up to 10 years.
- ❖ Promote and advertise tourism in the State of Florida, nationally and internationally.

# 5<sup>th</sup> PERCENT AUTHORIZED USES BY STATUTE

- ❖ Pay the debt service on bonds issued to finance:
  - ❖ The construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in Section 288.1162.
  - ❖ The acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.
- ❖ Promote and advertise tourism in the State of Florida, nationally and internationally.

# CURRENT TOURIST DEVELOPMENT TAX USES

<b>% Levy</b>	<b>Pledged/Committed by Pinellas County</b>	<b>Current Uses</b>
1st and 2nd Percent	1st percent pledged to Tropicana Field debt by 1993 Interlocal, replaced by 4th percent.	CVB operations/personnel; promoting/advertising tourism, including advertising agency, staff promotion programs, special events/programs, cultural tourism grants, elite events; spring training facilities payments; chambers of commerce tourism funding.
3rd Percent	First ½ of 3rd percent pledged to Tropicana Field debt by 1993 Interlocal, replaced by 4th percent.  Second ½ of 3rd percent committed exclusively to beach improvement, maintenance, renourishment, and restoration.	First ½ of 3rd percent – same as 1st and 2nd percent.  Second ½ of 3rd percent – beach renourishment.
4th Percent	4th percent committed to Tropicana Field debt by 1996 Interlocal (each dollar collected reduces the 1st and ½ of the 3rd percent pledge and replaced \$ can be used for any purpose authorized by Section 118-32, Pinellas County Code). Levy expires on September 30, 2015, unless extended by ordinance.	Paid to City of St. Petersburg for Tropicana Field debt.
5th Percent	5th percent committed to promote and advertise tourism in Florida, nationally and internationally	Promoting/advertising tourism, including advertising agency, staff promotion programs, special events/programs, cultural tourism grants, elite events; chambers of commerce tourism funding.

## **CURRENT TOURIST TAX COMMITMENTS PURSUANT TO THE TOURIST PLAN OR BY AGREEMENT**

- ❖ Second ½ percent of 3<sup>rd</sup> percent dedicated to beach improvement, maintenance, renourishment, and restoration pursuant to Tourist Development Plan.
- ❖ 4<sup>th</sup> percent dedicated to Tropicana Field debt pursuant to the Tourist Development Plan and by Interlocal Agreement through September 30, 2015.
- ❖ The retained spring training facility obligations for debt service payments to Dunedin (\$298,000/year) and Clearwater (\$587,000/year) by Interlocal agreements, which are currently paid from legally available tourist taxes not otherwise dedicated or committed as set out herein. Beginning October 1, 2015, the 4<sup>th</sup> percent will be dedicated pursuant to the Tourist Development Plan to debt service on these existing obligations, and the remaining 4<sup>th</sup> percent proceeds will be dedicated to promoting and advertising tourism.
- ❖ 5<sup>th</sup> percent is dedicated to promoting and advertising tourism pursuant to the Tourist Development Plan.
- ❖ The Dali Museum capital obligation of \$2,500,000, pursuant to a capital funding agreement and payable in annual installments of \$500,000 commencing on October 1, 2015, from legally available tourist taxes not otherwise dedicated or committed as set out herein.

## 4<sup>th</sup> PERCENT TOURIST TAX

- ❖ In 1993, the 1<sup>st</sup> percent and first 50% of the 3<sup>rd</sup> percent were pledged to the Tropicana Field debt service payments through September 30, 2015, by Interlocal Agreement with the City of St. Petersburg. The annual debt service payments were fixed at approximately \$2.6 million.
- ❖ In 1996, the Board of County Commissioners levied the 4<sup>th</sup> percent, and committed the *entire* 4<sup>th</sup> percent to the City of St. Petersburg by Interlocal Agreement for Tropicana Field debt service payments. The levy expires on September 30, 2015. The 4<sup>th</sup> percent payments replaced the 1<sup>st</sup> and 50% of the 3<sup>rd</sup> percent pledged on a monthly basis, and those tourist tax funds can then be used for any lawful purpose.
- ❖ Effective October 1, 2015, the 4<sup>th</sup> percent will be used to fund the existing spring training obligations to Dunedin (of approximately \$298,000/year through the 1<sup>st</sup> quarter of 2016) and Clearwater (of approximately \$587,000/year through the 1<sup>st</sup> quarter of 2021), and the remaining funds are required to be used to promote and advertise tourism.
- ❖ The 4<sup>th</sup> percent levy terms out on September 30, 2021 (Sec. 118-31(a)(3), Pinellas County Code). The 4<sup>th</sup> percent levy must be in place by statute in order to levy the 5<sup>th</sup> percent.

# TOURIST DEVELOPMENT PLAN

## ALLOWABLE USES

- ❖ Category A: Promoting and advertising tourism in the state, nationally and internationally.
- ❖ Category B: Funding not more than \$2,000,000 annually for: (i) marketing special events and programs; (ii) providing promotional or operating support for exhibits or programs provided by museums owned and operated by not-for-profit organizations and open to the public; (iii) providing promotional support for zoological parks that are owned and operated by not-for-profit organizations and open to the public; and (iv) event and program sponsorships. Grant guidelines shall be established by the Tourist Development Council, which shall be subject to approval by the Board of County Commissioners, to determine eligibility, the application process, and award criteria and priorities for subsection (i), (ii), and (iii) funding herein.
- ❖ Category C: Funding the St. Petersburg/Clearwater Convention & Visitors Bureau, including, but not limited to, funding public relations and news activities, internet marketing programs, promoting the County as a tourist destination at conventions, trade associations, exhibitions, or other tourist-related activities and events, promoting leisure and convention travel, providing education, training, and support services, funding the activities of the Pinellas County Sports Commission and the Pinellas County Film Commission, and funding budget reserves as authorized by law; as well as convention bureaus, tourist bureaus, tourist information centers and news bureaus by contract with the chambers of commerce or similar associations in the County.
- ❖ Category D: Funding beach improvement, maintenance, renourishment, restoration, and erosion control.

# **TOURIST DEVELOPMENT PLAN ALLOWABLE USES**

- ❖ Category E: Funding not more than \$1,000,000 annually as matching funds (applicants must have at least \$2.00 for every \$1.00 of Category E tourist tax funding) to acquire, construct, extend, enlarge, remodel, repair, improve, or maintain one or more publicly owned and operated convention centers, coliseums, auditoriums, museums owned and operated by not-for-profit organizations and open to the public, and sports and recreation facilities that are not eligible for Category H funding (the enumerated facilities are together hereinafter referred to as “Eligible Facilities”). To be eligible for funding, Eligible Facilities must be located within Pinellas County and demonstrate the ability to attract tourists from the State of Florida, nationally or internationally. No more than \$500,000 may be allocated annually to a single Eligible Facility, and the funding shall be allocated in a geographically equitable manner to attract tourists throughout all of Pinellas County. Funding guidelines shall be established by the tourist development council, which shall be subject to approval by the Board of County Commissioners, to determine eligibility, the application process, and award criteria and priorities for Category E funding. These purposes may be implemented through service contracts and leases with parties with sufficient expertise or financial capabilities to operate such Eligible Facilities.
- ❖ Category F: Payment of debt service on bonds issued by the City of St. Petersburg to finance the construction, reconstruction, or renovation of Tropicana Field, a professional sports franchise facility, or payment of indebtedness issued to refund obligations issued for such purposes through September 30, 2015.
- ❖ Category G: Payment of debt service on bonds issued by the City of Clearwater to finance the construction, reconstruction, or renovation of a retained spring training franchise facility through February 15, 2021; and on bonds issued by the City of Dunedin to finance the construction, reconstruction, or renovation of a retained spring training franchise facility through February 15, 2016.

# TOURIST DEVELOPMENT PLAN

## ALLOWABLE USES

- ❖ Category H: Funding not more than 80% of the 4<sup>th</sup> percent in any twelve (12) month period for debt service payments on any facility in subsections (i), (ii) or (iii) herein, and not more than 90% of the 4<sup>th</sup> percent in any twelve (12) month period for debt service payments for all facilities authorized in subsections (i), (ii) or (iii) herein, for bonds issued to finance the: (i) construction, reconstruction, or renovation of a professional sports franchise facility located within Pinellas County either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds; (ii) construction, reconstruction, or renovation of a retained spring training facility located within Pinellas County either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds; or (iii) construction, reconstruction, or renovation of a convention center located within Pinellas County, and to pay the planning and design costs prior to the issuance of such bonds.

# TOURIST DEVELOPMENT PLAN

## TOURIST TAX ALLOCATIONS

- ❖ The first, second, and first 50% of the 3<sup>rd</sup> percent tourist tax may be used for Category A, B, C, D, E and G uses.
- ❖ The second 50% of the 3<sup>rd</sup> percent tourist tax shall be used exclusively for Category D uses.
- ❖ The 4<sup>th</sup> percent tourist tax shall be used exclusively for Category F uses through September 30, 2015. Commencing on October 1, 2015, the 4<sup>th</sup> percent tourist tax may be used for Category G uses through the dates of the retirement of the debt service obligations set out in subsection (1)g. above, Category H uses if a commitment to funding debt service on bonds and/or planning and design costs for a Category H facility is approved by the Board of County Commissioners, and Category A uses for all 4<sup>th</sup> percent tourist taxes not applied to Category G and H uses as authorized in this subsection (2)c. and the tourist development plan
- ❖ The 5<sup>th</sup> percent tourist tax shall be used exclusively for Category A uses.
- ❖ In addition to the uses authorized above, any legally available tourist taxes may be used for special major events that arise from time-to-time which generate significant tourist room nights in Pinellas County, including professional sports championships and political conventions.
- ❖ In addition to the uses authorized above, any legally available tourist taxes may be used for Category C budget reserves as authorized by law. The annual budgeted reserve for contingencies shall not be less than five (5) percent of the total fund budget, unless otherwise approved by resolution of the Board of County Commissioners, and it shall be a priority to annually fund the reserve for contingencies at seven and one-half (7.5%) percent of the total fund budget by the 2012/2013 fiscal year.

## TOURIST DEVELOPMENT TAX USES

% Levy	Vote Required	Permitted Uses Pursuant to §125.0104, Florida Statutes	Pledged/Committed/Permitted Uses by Pinellas County	Current Uses
1 <sup>st</sup> and 2 <sup>nd</sup> Percent	Majority vote of the County Commission and referendum approval by county-wide electors	<p>a) 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, or aquariums or museums that are publicly owned and operated or owned and operated by nonprofit organizations and open to the public, and within the County; promotion of zoological parks that are publicly owned and operated or owned and operated by nonprofit organizations and open to the public.</p> <p>b) Promote and advertise tourism in the State of Florida, nationally and internationally.</p> <p>c) Fund convention bureaus, tourist bureaus, tourist information centers and news bureaus as county agencies or by contract with the chambers of commerce.</p> <p>d) Finance beach park facilities or beach improvement, maintenance, renourishment, restoration, erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, or inland lake or river.</p>	<p>1<sup>st</sup> Percent pledged to Tropicana Field debt by 1993 Interlocal, replaced by 4<sup>th</sup> Percent (see 4<sup>th</sup> Percent).</p> <p>1<sup>st</sup> and 2<sup>nd</sup> Percent can be used for Category A, B, C, D, E and G.</p>	<p>CVB operations/personnel; promoting/advertising tourism, including advertising agency, staff promotion programs, special events/programs, cultural tourism grants, elite events; spring training facilities payments; chambers of commerce tourism funding; reserves.</p>
3 <sup>rd</sup> Percent	Extraordinary vote of the County Commission	Same as 1 <sup>st</sup> and 2 <sup>nd</sup> Percent.	<p>First 50% of 3<sup>rd</sup> Percent pledged to Tropicana Field debt by 1993 Interlocal, replaced by 4<sup>th</sup> Percent (see 4<sup>th</sup> Percent); can be used for Category A, B, C, D, E and G.</p> <p>Second 50% of 3<sup>rd</sup> Percent used exclusively for Category D uses.</p>	<p>First ½ of 3<sup>rd</sup> Percent – same as 1<sup>st</sup> and 2<sup>nd</sup> Percent.</p> <p>Second ½ of 3<sup>rd</sup> Percent – beach renourishment.</p>
4 <sup>th</sup> Percent	Majority vote of the County Commission	<p>a) Pay the debt service on bonds issued to: (i) finance the construction, reconstruction, or renovation of a professional sports franchise facility, or acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility, and planning and design costs incurred prior to the issuance of such bonds; (ii) finance the construction, reconstruction, or renovation of a convention center, and planning and design costs incurred prior to issuance of such bonds.</p> <p>b) Pay operation and maintenance costs of a convention center for a period of up to ten (10) years.</p> <p>c) Promote and advertise tourism in the State of Florida, nationally and internationally.</p>	<p>4<sup>th</sup> Percent committed to Category F Tropicana Field debt by 1996 Interlocal; each dollar collected reduces the 1<sup>st</sup> and ½ of the 3<sup>rd</sup> Percent pledge and replaced \$ can be used for Category A, B, C, D, E and G through September 15, 2015; beginning October 1, 2015, 4<sup>th</sup> Percent can be used for Category A, G and H uses as defined in the Tourist Development Plan. Terms out on September 30, 2021</p>	<p>Paid to City of St. Petersburg for Tropicana Field debt.</p>
5 <sup>th</sup> Percent	Majority vote plus one of the County Commission	<p>a) Pay the debt service on bonds issued to finance (i) construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or lessee, and to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in Sec. 288.1162, F.S.; (ii) acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated or publicly owned and operated by the owner of a professional sports franchise or lessee, and to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.</p> <p>b) Promote and advertise tourism in the State of Florida, nationally and internationally.</p>	<p>5<sup>th</sup> Percent can be used exclusively for Category A uses.</p> <p>4<sup>th</sup> Percent levy must be in place to levy the 5<sup>th</sup> Percent.</p>	<p>Promoting/advertising tourism, including advertising agency, staff promotion programs, special events/programs, cultural tourism grants, elite events.</p>

## CATEGORIES OF USE

Category A	Promoting and advertising tourism in the state, nationally and internationally, provided that any activity, service, venue, or event that receives tourist tax revenues has as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.
Category B	Funding not more than \$2,000,000.00 annually for: (i) marketing special events and programs; (ii) providing promotional or operating support for exhibits or programs provided by museums owned and operated by not-for-profit organizations and open to the public; (iii) providing promotional support for zoological parks that are owned and operated by not-for-profit organizations and open to the public; and (iv) event and program sponsorships. Grant guidelines shall be established by the tourist development council, which shall be subject to approval by the board of county commissioners, to determine eligibility, the application process, and award criteria and priorities for subsection (i), (ii), and (iii) funding herein.
Category C	Funding the St. Petersburg/Clearwater Convention & Visitors Bureau, including, but not limited to, funding public relations and news activities, internet marketing programs, promoting the county as a tourist destination at conventions, trade associations, exhibitions, or other tourist-related activities and events, promoting leisure and convention travel, providing education, training, and support services, funding the activities of the Pinellas County Sports Commission and the Pinellas County Film Commission, and funding budget reserves as authorized by law; as well as convention bureaus, tourist bureaus, tourist information centers and news bureaus by contract with the chambers of commerce or similar associations in the county.
Category D	Funding beach improvement, maintenance, renourishment, restoration and erosion control.
Category E	Funding not more than \$1,000,000.00 annually as matching funds (applicants must have at least \$2.00 for every \$1.00 of Category E tourist tax funding) to acquire, construct, extend, enlarge, remodel, repair, improve, or maintain one or more publicly owned and operated convention centers, coliseums, auditoriums, museums owned and operated by not-for-profit organizations and open to the public, and sports and recreation facilities that are not eligible for Category H funding (the enumerated facilities are together hereinafter referred to as "Eligible Facilities"). To be eligible for funding, Eligible Facilities must be located within Pinellas County and demonstrate the ability to attract tourists from the State of Florida, nationally or internationally. No more than \$500,000.00 may be allocated annually to a single Eligible Facility, and the funding shall be allocated in a geographically equitable manner to attract tourists throughout all of Pinellas County. Funding guidelines shall be established by the tourist development council, which shall be subject to approval by the board of county commissioners, to determine eligibility, the application process, and award criteria and priorities for Category E funding. These purposes may be implemented through service contracts and leases with parties with sufficient expertise or financial capabilities to operate such Eligible Facilities.
Category F	Payment of debt service on bonds issued by the City of St. Petersburg to finance the construction, reconstruction, or renovation of Tropicana Field, a professional sports franchise facility, or payment of indebtedness issued to refund obligations issued for such purposes, through September 30, 2015.
Category G	Category G: Payment of debt service on bonds issued by the City of Clearwater to finance the construction, reconstruction, or renovation of a retained spring training franchise facility through February 15, 2021; and on bonds issued by the City of Dunedin to finance the construction, reconstruction, or renovation of a retained spring training franchise facility through February 15, 2016.
Category H	Funding not more than 80% of the fourth percent in any twelve (12) month period for debt service payments on any facility in subsections (i), (ii) or (iii) herein, and not more than 90% of the fourth percent in any twelve (12) month period for debt service payments for all facilities authorized in subsections (i), (ii) or (iii) herein, for bonds issued to finance the: (i) construction, reconstruction, or renovation of a professional sports franchise facility located within Pinellas County either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds; (ii) construction, reconstruction, or renovation of a retained spring training facility located within Pinellas County either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds; or (iii) construction, reconstruction, or renovation of a convention center located within Pinellas County, and to pay the planning and design costs prior to the issuance of such bonds.

## Tourist Development Tax Collection FY07 - FY13

Month/Year	Collections
Oct-07	1,639,215.17
Nov-07	1,620,101.67
Dec-07	1,506,901.22
Jan-08	2,186,084.74
Feb-08	3,036,824.19
Mar-08	4,164,298.99
Apr-08	2,949,688.21
May-08	2,193,571.50
Jun-08	2,125,261.97
Jul-08	2,153,695.54
Aug-08	1,591,718.70
Sep-08	1,186,408.71
<b>FY07 Total</b>	<b>26,353,770.61</b>

Month/Year	Collections
Oct-10	1,540,859.24
Nov-10	1,424,383.26
Dec-10	1,355,830.61
Jan-11	1,815,275.53
Feb-11	2,405,704.30
Mar-11	4,047,537.00
Apr-11	2,890,827.78
May-11	2,218,103.08
Jun-11	2,215,769.02
Jul-11	2,417,574.38
Aug-11	1,799,417.87
Sep-11	1,454,029.04
<b>FY10 Total</b>	<b>25,585,311.11</b>

Month/Year	Collections
Oct-08	1,606,672.54
Nov-08	1,473,757.49
Dec-08	1,400,540.60
Jan-09	2,186,033.12
Feb-09	2,783,443.85
Mar-09	3,560,604.41
Apr-09	2,624,850.09
May-09	1,997,671.54
Jun-09	1,814,736.31
Jul-09	2,129,759.11
Aug-09	1,497,796.51
Sep-09	1,176,713.18
<b>FY08 Total</b>	<b>24,252,578.75</b>

Month/Year	Collections
Oct-11 \$	1,614,293.12
Nov-11 \$	1,640,417.92
Dec-11 \$	1,617,665.83
Jan-12 \$	1,970,347.85
Feb-12 \$	2,820,459.54
Mar-12 \$	4,514,063.14
Apr-12 \$	3,140,729.52
May-12 \$	2,445,046.78
Jun-12 \$	2,507,595.74
Jul-12 \$	2,614,382.89
Aug-12 \$	2,202,202.53
Sep-12 \$	1,658,931.14
<b>FY11 Total</b>	<b>28,746,136.00</b>

Month/Year	Collections
Oct-09	1,464,279.14
Nov-09	1,320,535.14
Dec-09	1,459,949.16
Jan-10	1,717,105.83
Feb-10	2,311,421.46
Mar-10	3,705,436.90
Apr-10	2,692,901.92
May-10	1,952,888.31
Jun-10	1,937,748.89
Jul-10	1,952,721.83
Aug-10	1,825,770.98
Sep-10	1,411,185.64
<b>FY10 Total</b>	<b>23,751,945.20</b>

Month/Year	Collections
Oct-12 \$	1,880,874.23
Nov-12 \$	1,708,335.97
Dec-12 \$	1,792,435.64
Jan-13 \$	2,255,655.67
Feb-13 \$	3,092,808.79
Mar-13 \$	4,969,571.45
Apr-13 \$	3,178,014.52
May-13 \$	2,554,120.07
Jun-13 \$	-
Jul-13 \$	-
Aug-13 \$	-
Sep-13 \$	-
<b>FY13 YTD</b>	<b>21,431,816.34</b>

## Bed Tax Breakdown

The Tourist Development Council/Convention & Visitors Bureau (CVB) are funded by a five percent (5%) tourist tax collected on accommodations rented for less than six months. The Fiscal Year 2013 funding is allocated in the following manner:

54% Marketing and Operations

19% Debt Service

9% Beach Nourishment

2% Tax Collector

16% Reserves

Facility	Monthly Payment	Annual Payment	End Date	Notes
Dunedin	\$24,831.66	\$297,979.92	2/15/2016	Payment due 15 <sup>th</sup> of each month
Clearwater	\$48,970.83	\$587,649.96	2/15/2021	Payment due 15 <sup>th</sup> of each month
Tropicana Field		4 <sup>th</sup> cent	9/30/2015	

**COASTAL - SUMMARY WORKSHEET**

Revenues	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Beg. Bal.	7,897,950	(1,452,175)	803,129	7,111,469	2,315,219	4,700,169	6,783,169	(1,555,981)	339,519	3,113,719	6,188,119	9,408,069	(2,059,281)
Grants	1,534,084	226,182	9,559,440	13,256,250	408,750	855,000	11,306,250	1,267,500	1,748,500	233,500	162,250	1,199,750	80,692,424
Transfer	2,050,260	2,651,270	3,242,400	2,939,500	3,027,700	3,118,500	3,212,100	3,308,500	3,407,700	3,509,900	3,615,200	3,835,400	58,621,150
	11,482,294	1,425,276	13,604,969	23,307,219	5,751,669	8,673,669	21,301,519	3,020,019	5,495,719	6,857,119	9,965,569	14,443,219	137,254,294

Expenditures	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Projects	12,934,469	622,147	6,493,500	20,992,000	1,051,500	1,890,500	22,857,500	2,680,500	2,382,000	669,000	557,500	16,502,500	2,634,500
Cap Billing	0	0	0	0	0	0	0	0	0	0	0	0	0
	12,934,469	622,147	6,493,500	20,992,000	1,051,500	1,890,500	22,857,500	2,680,500	2,382,000	669,000	557,500	16,502,500	2,634,500
Ending Bal	(1,452,175)	803,129	7,111,469	2,315,219	4,700,169	6,783,169	(1,555,981)	339,519	3,113,719	6,188,119	9,408,069	(2,059,281)	134,619,794

**FY12: Projects Accounting implemented, labor charged directly to the project, replaces "capitalized billing".**

**12/6/12 FY13 Grant Revenue** is \$6,154,490 more than budget to reflect FDEP reimbursement for Sand Key work performed in FY11.

**Coastal Management Program Worksheet - REVENUES**

New Acct #	New Project #	Revenues	ACTUAL	Est.	Est.	Est.	Est.	Est.	Est.	Est.	Est.	Est.	Est.	Cumulative Revenue Since FY89	
			FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22		FY23
		<b>State Grants:</b>													
3343901	000194B	Sand Key Beach Restoration (Sand Key 2040, 2012)	6,643	1,445,500	37,500	37,500								1,613,007	
		Sand Key Beach Restoration (SK 2046 2017 001041A)				125,000	125,000	8,000,000	1,037,500	37,500	37,500			9,362,500	
		Sand Key 5th Nourishment (001516A)										8,000,000	1,037,500	9,037,500	
		Long Key Beach Nourishment												200,000	
		Long Key North Segment												215,625	
		Long Key - Upham Beach Nourishment (Long Key Upham 2010 166A)		1,150										1,233,864	
		Long Key Upham Beach (grant no?) (Long Key 2013 46A)			1,000,000	15,000	15,000	15,000						1,045,000	
		Long Key 9th Nourishment (001514A)						1,000,000	15,000	15,000	15,000			1,045,000	
		Upham Renourishment-02P11												2,746,971	
		Upham Beach Stabilization 09P11*												0	
3343901	000219B	Upham Beach Stabilization 09P11*	78,811	12,500	4,752,500	37,500	22,500	22,500	37,500	1,000	1,000	1,000	1,000	5,757,659	
3343901	000086B	Treasure Island Sand Sharing 06PI3 (000086A)			250,000									1,166,002	
		Treasure Island Beach Nourishment												770,579	
3343901	000214B,C	Treasure Island 09PI2; 12PI4=000214C (TI 2010 214A)	1,112	1,150										702,262	
	000048B	Treasure Island - (TI 2013 000048A)		1,823,400	87,500	7,500	7,500							1,925,900	
		Treasure Island Sand Sharing												0	
		Treasure Island 15th Nourishment (001515A)						2,100,000	7,500	7,500	7,500			2,122,500	
3343901	000150B	Honeymoon Island Study/Improvements	139,616	93,750	6,043,750	56,250	67,500	56,250	67,500	1,582,500	67,500	56,250	67,500	10,934,771	
		Honeymoon Island Improvements - future												0	
3343901		Hurricane Pass Improvements/FDEP (000061A)			10,000	20,000	505,000							535,000	
		Pass-A-Grille/FDEP (001040A)			1,000,000	10,000	10,000	10,000						1,030,000	
		Dune Reconstruction & Walkovers												789,962	
		Dune Reconstruction & Walkovers (000139A)				25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	342,892	
		Turtle Monitoring												134,643	
		Beach Lighting												0	
		Coastal Research/FDEP (000129A)		27,500	75,000	75,000	77,500	77,500	77,500	80,000	80,000	80,000	80,000	810,000	
		Subtotal Grants:	226,182	3,404,950	13,256,250	408,750	855,000	11,306,250	1,267,500	1,748,500	233,500	162,250	8,173,500	1,199,750	80,692,424
		<b>Transfer In - Tourist Development Trust</b>	2,651,270	3,242,400	2,939,500	3,027,700	3,118,500	3,212,100	3,308,500	3,407,700	3,509,900	3,615,200	3,723,700	3,835,400	<b>58,621,150</b>
		<b>Total Revenues</b>	<b>2,877,452</b>	<b>6,647,350</b>	<b>16,195,750</b>	<b>3,436,450</b>	<b>3,973,500</b>	<b>14,518,350</b>	<b>4,576,000</b>	<b>5,156,200</b>	<b>3,743,400</b>	<b>3,777,450</b>	<b>11,897,200</b>	<b>5,035,150</b>	<b>139,313,574</b>
		Beginning Program Balance (Expenditures Excess Reserves)	(1,452,175)	803,129	956,979	(3,839,271)	(1,454,321)	628,679	(22,857,500)	(2,680,500)	(2,382,000)	(669,000)	(557,500)	(16,502,500)	
		<b>Total Revenue &amp; Program Balance</b>	<b>1,425,276</b>	<b>7,450,479</b>	<b>17,152,729</b>	<b>(402,821)</b>	<b>2,519,179</b>	<b>15,147,029</b>	<b>(18,281,500)</b>	<b>2,475,700</b>	<b>1,361,400</b>	<b>3,108,450</b>	<b>11,339,700</b>	<b>(11,467,350)</b>	

\*Note: FDEP 09PI1 is for Upham Stabilization and Long Key -Upham Nourishment 2009. Future award for the 2013 nourishment is recorded here also.

Coastal Management Program Worksheet EXPENDITURES

New Center	Program	New Project #	Expenditures	ACTUAL FY11	ACTUAL FY12	Est. FY13	Est. FY14	Est. FY15	Est. FY16	Est. FY17	Est. FY18	Est. FY19	Est. FY20	Est. FY21	Est. FY22	Est. FY23	Cumulative Expenditures Since FY89
413100	3008	000051A	Madeira Beach Groin Rehabilitation	0	4,106	50,500	50,500					51,000	50,500				429,100
413100	3008	000194A	Sand Key Nourishment 2010	11,486,008	29,371	2,891,000	77,000	77,000									14,729,484
413100	3008	001041A	Sand Key Nourishment 2016	0				252,500	252,500	16,010,000	2,077,000	77,000	77,000				18,746,000
413100	3008	000214A	Treasure Island Nourishment 2010	0	2,647	2,800											2,973,447
413100	3008	000048A	Treasure Island Nourishment 2013	0		3,203,400	176,500	16,500	16,500								3,412,900
		000086A	Treasure Island Sand Sharing		1,792		503,000										504,792
413100	3008		Long Key Island Projects														0
413100	3008	001040A	Pass-A-Grille Beach Nourishment	0			2,005,000	22,000	22,000	22,000							2,080,788
413100	3008		Long Key North Segment Nourishment	0													5,533,142
413100	3008		Long Key T-Groin														2,197,811
413100	3008	000166A	Long Key Upham Beach Nour. 2010	0	2,099	2,300											1,181,649
413100	3008	000046A	Long Key Upham Beach Nour. 2013	0		1,000	2,002,000	32,000	32,000	32,000							2,099,000
413100	3008	000219A	Upham Beach Stabilization	867,409	172,523	30,000	9,519,000	75,000	45,000	45,000	75,000	3,000	3,000	3,000	3,000	3,000	10,963,698
413100	3008	000139A	Dune Construction & Walkover Projects	62,282	22,561	75,000	152,000	77,000	77,000	77,000	77,000	77,000	77,000	77,000	77,000	77,000	1,924,050
413100	3008	000215A	Turtle Monitoring	130,000	32,500												1,371,512
413100	3008	000060A	Beach Lighting	0				80,000		80,000		80,000		80,000		80,000	650,829
413100	3008		Airborne Laser Swath Mapping														295,332
413100	3008	000129A	Coastal Research/Improvement	158,929	223,951	110,000	300,000	300,000	310,000	310,000	310,000	320,000	320,000	320,000	320,000	320,000	4,308,344
413100	3008		Honeymoon Island Projects														0
413100	3008	000150A	Honeymoon Island Improvements	229,841	130,598	127,500	6,185,000	77,500	92,500	77,500	92,500	1,725,000	92,500	77,500	92,500	77,500	11,592,353
413100	3008		Dunedin Causeway Enhancements														0
413100	3008	000061A	Hurricane Pass Improvements	0			22,000	42,000	1,041,000								1,517,645
413100	3008	001514A	Long Key 9th Nourishment						1,000	2,002,000	32,000	32,000	32,000				2,099,000
413100	3008	001515A	Treasure Island 15th Nourishment						1,000	4,202,000	17,000	17,000	17,000				4,254,000
413100	3008	001516A	Sand Key 5th Nourishment												16,010,000	2,077,000	18,087,000
<b>Total Expenditures</b>				<b>12,934,469</b>	<b>622,147</b>	<b>6,493,500</b>	<b>20,992,000</b>	<b>1,051,500</b>	<b>1,890,500</b>	<b>22,857,500</b>	<b>2,680,500</b>	<b>2,382,000</b>	<b>669,000</b>	<b>557,500</b>	<b>16,502,500</b>	<b>2,634,500</b>	<b>162,877,145</b>
<b>Excess Reserve (1)</b>				<b>(1,452,175)</b>	<b>803,129</b>	<b>956,979</b>	<b>(3,839,271)</b>	<b>(1,454,321)</b>	<b>628,679</b>	<b>(22,857,500)</b>	<b>(2,680,500)</b>	<b>(2,382,000)</b>	<b>(669,000)</b>	<b>(557,500)</b>	<b>(16,502,500)</b>	<b>(2,634,500)</b>	<b>(162,877,145)</b>
<b>Total Expenditures &amp; Excess Reserve</b>				<b>11,482,294</b>	<b>1,425,276</b>	<b>7,450,479</b>	<b>17,152,729</b>	<b>(402,821)</b>	<b>2,519,179</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

(1) Excess Reserve is the amount by which revenues exceed expenditures in any given year. The excess, in essence, is earmarked or reserved for future use toward Coastal Management projects. For purposes of this worksheet, the resulting excess reserve each year is carried forward to the next year as the Beginning Program Balance.

FY12 Turtle Monitoring removed from CIP to Operating Budget

Direct labor expense (previously capitalized billings) is included with each project beginning with FY12.