



# Tourist Development Council

## Guidebook

Policies, Goals, Objectives  
and  
Program Guidelines

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## **The Tourist Development Council**

The Hillsborough County Tourist Development Council (TDC) is comprised of eleven members who represent local governments and industries that provide lodging, services to tourists, attractions and events. The TDC serves as an advisory council to the Board of County Commissioners (BOCC) in the use of the Tourist Development Tax (TDT). It is responsible for reviewing requests for funding that are supported by revenue collected locally through the TDT. It also undertakes initiatives that promote tourism in the County. The Hillsborough County Economic Development Department through its Tourism Development section provides support to the TDC.

Florida Statute 125.0104, known as the “Local Option Tourist Development Act”, is the enabling legislation that allows counties to levy, collect and distribute the TDT locally. (See Appendix for Statute.) Under the State law, counties that participate under the Act must have a Tourist Development Council.

The TDC must “meet at least once each quarter and, from time to time, shall make recommendations to the county governing board for the effective operation of the special projects or for uses of the TDT revenue and perform such other duties as may be prescribed by county ordinance or resolution. The council shall continuously review expenditures of revenues from the tourist development trust fund and shall receive, at least quarterly, expenditure reports from the county governing board or its designee” (125.0104 (4) (e)).

The membership makeup of the TDC is outlined in the statute with elected officials and industry representatives appointed by the governing board, the Hillsborough County Board of County Commissioners (BOCC). The State Statute requires a council of nine members. In 2001, the size of the Hillsborough County TDC was enlarged by a State law (Chapter 2001-311, Laws of Florida) from nine to eleven members.

The Hillsborough County TDC includes the Chairman of the Hillsborough County BOCC, an elected municipal official from each municipality in the County (a total of three representatives) and seven members who are involved in the tourist industry and have demonstrated an interest in tourist development. Of that seven, not fewer than three or more than four shall be owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations in the County and subject to a tourist development tax. By policy of the BOCC, the current Chairman of the BOCC serves as Chairman of the TDC. A listing of the current TDC members is in the Appendix.

For Quarterly Meetings, the required quorum is a majority, or six, of the eleven members. Quarterly meetings are held usually on the first or second Thursday in February, May, August and November, at 3 p.m. in the County Commission Board Room, second floor of County Center at 601 East Kennedy Boulevard in downtown Tampa.

### **TDC Mission Statement**

To stimulate the economy of Hillsborough County through the investment of TDT funds in events, programs and facilities that generate and support tourism and conventions, maintain and increase visitor spending, and thereby improve this County's position in the tourist and convention industry.

### **TDC Goals and Objectives**

The Hillsborough County TDC has identified the following as priority goals and achievable objectives:

- Facilitate greater governmental and public awareness about the importance of tourism and conventions to Hillsborough County.
- Promote the development of tourist attractions and special events to enhance Hillsborough County as a tourist and convention destination and thereby generate hotel and motel (lodging) room-nights.
- Encourage and implement greater and more efficient use of governmental and private resources for the coordination, development and support of tourism and convention activities.
- Provide advice and recommendations to the Board of County Commissioners on tourism policies, the use of the TDT and other expenditures for the purpose of developing, coordinating and promoting tourism and convention activities in Hillsborough County.
- Coordinate and encourage the distribution of tourist development tax funds for events that have a positive impact on the County's tourism and convention industry.
- Provide financial support and technical assistance to contract agencies and organizations involved in tourism and convention promotion and development.
- Monitor and continuously review revenue income, expenditures, and reserves in the Tourist Development Trust Fund.
- Monitor legislative and industry activities that may impact the TDT or the tourism and convention industry, on the state, local or national levels.
- Provide quality and easily accessible information on local tourist attractions and special events for tourists and conventioners.
- Provide information and data to national and international media to improve the visibility and familiarity of Hillsborough area attractions and events.
- Maintain and support a viable convention and visitors bureau for Hillsborough County to effectively fulfill the destination marketing and service role.

The TDC has three (3) committees. The Long-Range Plan (LRP) Committee oversees long-range strategic planning to enhance tourism growth and development. A Long-Range Strategic Plan for Tourism with annual reports to the TDC is updated every five years. It is accessible online at the Tourism Development section's webpage: [www.hillsboroughcounty.org/econdev/tourism/](http://www.hillsboroughcounty.org/econdev/tourism/). The Program Accountability Committee (PAC) regularly reviews TDC policies, guidelines and procedures, making recommendations to the TDC to ensure effective use of available funds. In addition, the Governmental Legislative Advisory Committee monitors legislative initiatives that may impact current collection levels and use of TDT proceeds.

## **Tourist Development Tax**

In 1978, the Hillsborough County Board of County Commissioners (BOCC) adopted an ordinance, provided by State law and approved by local referendum, to levy a local Tourist Development Tax, sometimes referred to as a "bed tax", on the rental of hotel/motel accommodations within the County. The tax applies also to the rental of accommodations in a hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, mobile home park, recreational vehicle park or condominium, if rented or leased for six months or less.

The broad purpose of the tax is to have a funding source that supports the continuous growth of tourism and visitors to the area. Besides the direct benefits of tourism (such as jobs within the hospitality industry), additional impacts are realized by carefully planning the investment of tourist development tax dollars. Properly administered, residual benefits are realized through increased business opportunities and the expansion of services. When additional tourists are attracted to the County, due to marketing and special events and projects supported by the tax, supplemental tax revenue is derived from gasoline, sales and airport (landing fees, terminal rentals, and parking rental car and concession charges) taxes. As facilities expand to serve the increased number of visitors, property values increase and higher property tax revenues are generated, benefiting all County residents.

At the time that the ordinance was adopted, the TDT was applied to two percent of each dollar (and fraction), or two cents on each dollar, of the total consideration charged for the lease or rental of an accommodation.

Currently, the TDT in Hillsborough County is five percent of each dollar (and fraction) of the total consideration charged for the lease or rental of an accommodation. It was increased by ordinance incrementally by one cent on each dollar in 1986, 1990 and 1994. The annual revenue that is collected locally from the tax has exceeded \$20 million. (See chart in Appendix, "Tourist Development Tax Receipts, Fiscal Year (FY) 01 - FY 11.") Of the five cents on each dollar, the initial three cents are available to the Tampa Bay Convention and Visitors Bureau (Tampa Bay CVB, also known as Tampa Bay & Company), the City of Tampa Convention Center and other sports, cultural and events organizations that compete for the funding every two years. (See Appendix, "Tourist Development Tax Awards, FY 06 - FY 13.")

The remaining two percent portion, the “fourth” and “fifth” cents, are used primarily for the payment of debt service on bonds issued in connection with the Raymond James Stadium, George M. Steinbrenner Field (formerly Legends Field) and the Tampa Bay Times Forum (formerly St. Pete Times Forum); professional sports franchise facilities. In March 2003, the BOCC approved the expansion in the authorized uses of the TDT revenue generated from Hillsborough County’s “fourth” and “fifth” cent TDT, to reflect expanded authorized uses under the State Statute. After satisfying bond covenants and directives, the revenues can be used to support activities that promote and advertise tourism in the State of Florida nationally and internationally.

The “fourth” cent pays annual debt service of about \$3.2 million on bonds issued to finance a portion of the original construction of Raymond James Stadium and George M. Steinbrenner Field and to finance recent improvements to George M. Steinbrenner Field and the City of Tampa-Tampa Convention Center.

The “fifth” cent pays annual debt service of about \$3.5 million on bonds issued to finance a portion of the original construction of the Tampa Bay Times Forum and to finance recent improvements to it. Pursuant to existing agreements, the “fifth” cent is expected to pay the debt service on future debt to be issued to finance on-going capital needs of the County-owned Forum.

## **The Tourist Development Plan**

Prior to the enactment of the ordinance levying the TDT, the County TDC prepared and submitted a plan for tourist development to the BOCC. That plan identified the anticipated net TDT revenue to be derived by the County for the 24 months following the levy of the tax. In addition, the TDC submitted its list, in order of priority, of the proposed uses to be funded by the tax revenue. The plan cannot be substantially amended, except by ordinance enacted by affirmative vote by a majority plus one additional member of the BOCC. Since the inception of the tax, the plan has continued to allocate tax revenue among facilities, promotion and bond debt. It has been revised every two years by the BOCC through Resolutions.

The TDC solicits funding interest by a press release. It receives applications for funding, evaluates each based on its own merit and ability to generate room-nights, and recommends to the BOCC an allocation of the revenue estimated to be collected over the two future years. With BOCC approval, contract agreements are executed with each Agency for up to two fiscal years.

## **Local Tourist Development Tax Collection Responsibilities**

In 1991, Hillsborough County amended its TDT ordinance to provide for local administration and enforcement of the tax, effective January 1, 1992. This amendment permits the County Tax Collector to collect the TDT, rather than the Florida Department of Revenue. This arrangement expedites the receipt of the tax money and improves collection records, enhancing total revenue received. Lodging properties submit a report with their tax payments monthly to the Tax Collector.

## **Local Tourist Development Tax Program Responsibilities**

Hillsborough County Economic Development Department through its Tourism Development section provides day-to-day program support to the organizations that receive TDT funded awards. The Department acts as a liaison between the Office of the Tax Collector and the Clerk of the Circuit Court in issues related to the collection and disbursement of the tax proceeds. Also, it provides administrative support to the TDC.

After the total monthly funds are collected by the Tax Collector and after review of the Agency reports by the Economic Development Department, the Clerk of the Court distributes the net proceeds to the agencies. The distributions to each Agency are based on the amount awarded in the agreement and may be adjusted on a pro-rata basis of the total revenues collected over the quarter.

During the two-year funding period and five years after, the financial records of the Agency are subject to review and inspection by the Clerk of the Circuit Court, with the Auditor's office conducting a biennial audit (coinciding with the two-year funding period).

## **Tourism Promotion and Convention Marketing**

The Economic Development Department works in partnership with the Tampa Bay Convention and Visitors Bureau (Tampa Bay CVB, also known as Tampa Bay & Company) in supporting and developing tourism in the County. The Tampa Bay CVB is the lead organization promoting tourism, and marketing conventions and meetings in the County.

In 1984, at the request of the business community and TDC, an international accounting firm conducted an analysis of visitation promotion in Hillsborough County. The study's primary recommendation was to create an independent Convention and Visitors Bureau. The new entity was to coordinate and focus ongoing marketing efforts to promote Tampa and Hillsborough County as a convention and tourism destination. As a result, the Tampa/Hillsborough Convention and Visitors Association began operations in 1985. Renamed the Tampa Bay Convention and Visitors Bureau in 2000, and rebranded as Tampa Bay & Company in 2007, the Tampa Bay CVB is a non-profit, membership-based organization, charged with the lead responsibility for the tourism and convention marketing of the community. Its operations are funded primarily by the TDT.

Other organizations that receive support from the TDT and work in partnership with the Economic Development Department and the Tampa Bay CVB include, but are not limited to, the City of Tampa Convention Center, Tampa Bay Performing Arts Center (doing business as the David A. Straz, Jr. Center for the Performing Arts), local Chambers of Commerce, Museum of Science & Industry, Tampa Bay History Center, Florida Aquarium and Lowry Park Zoo.

## Authorized Uses of Tourist Development Tax

Although various revisions have been made through the years regarding the tax and legal uses, current permitted uses of TDT revenue are identified in the State Statute, Section 125.0104 (5) (a), that governs the use of the first “three cents” collected.

“All tax revenues received pursuant to this section by a county imposing the tourist development tax shall be used by that county for the following purposes only:

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, or museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied. Tax revenues received pursuant to this section also may 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. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities;
2. To promote and advertise tourism in the State of Florida and nationally and internationally; however, 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;
3. 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...; or
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...”

Under Florida Statute, revenue collected from the “fourth” cent is limited, as summarized below.

1. Paying the debt service on bonds issued to finance:
  - a) The construction, reconstruction, or renovation of a professional sports franchise facility...
  - b) The acquisition, construction, reconstruction or renovation of a retained spring training franchise facility...
2. Paying the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center...

3. Paying the operation and maintenance costs of a convention center up to 10 years...
4. Promoting and advertising tourism in the State of Florida and nationally and internationally...

The statutory uses for the revenue collected from the “fifth” cent are summarized below.

1. Pay the debt service on bonds issued to finance:
  - a) 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 professional sports franchise as defined in s.288.1162.
  - b) 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.
2. Promoting and advertising tourism in the State of Florida and nationally and internationally, only 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.

Until March 19, 2003, Hillsborough County’s ordinance (94-13) levying the collection of the “fourth” and “fifth” cents was more restrictive in the use of the revenue collected than State Statute, above. The ordinance was amended (03-3) to expand the use of the revenue to include activities that promote and advertise tourism in the State of Florida, nationally and internationally. The expansion only is available when, in the immediately preceding fiscal year adequate reserves for debt service requirements are established.

The BOCC approved the proceeds from the “fourth” cent collections to support the debt service on the Raymond James Stadium and George M. Steinbrenner Field, and the “fifth” cent for debt service payments on the Tampa Bay Times Forum. For the Plant City Stadium, close to \$400,000 is provided for annual debt service out of the revenue collected from the first “three” cents.

## **Formal Award Policies of the TDC**

In May 1990, the TDC approved its initial guidelines for the use of TDT funds in Hillsborough County. The guidelines are updated on a biennial basis, coinciding with the two-year funding cycle. The guidelines help to clarify and define priority projects as well as acceptable and non-acceptable expenses by the contract agencies.

The philosophical position of the TDC is that out-of-area marketing is the priority for TDT funding. Also, TDT funding of special events and on-going programs (excluding those of Tampa Bay CVB generally should be provided only on a limited term basis, as "seed funding", not as a perpetual revenue source. This is to encourage organizations to develop their programs in ways that help them to become self-sufficient regarding their promotion expenses. In doing so, funding is made available to assist other events and organizations, thereby enhancing the overall tourism product. Creative approaches in programming and marketing are encouraged.

1. Use of TDT funding by recipient agencies will be limited to expenses for media advertising and associated production, production and distribution of tourism promotion materials, and the operation of convention and visitors bureaus/visitor information centers. Exceptions must be authorized expressly by contract or interlocal agreement.
2. TDT revenues may not be used to promote "economic development" as such, but may be used in the context of tourism promotion and advertising (based upon legal opinion issued on June 14, 1989).
3. TDT revenue should be used to promote and market an area or special event, not for the direct marketing of a single hotel/motel property or any other non-eligible for-profit entity. While applicants are strongly encouraged to work with the hotels/motels to develop packages for promotion of special events, the primary focus must be on the promotion and advertising of the event and area, not a particular hotel or motel property.
4. Only governmental agencies or not-for-profit corporations certified by the Internal Revenue Service, which may be registered also with the State of Florida for sales tax exemption, are eligible to apply for tourism promotion funding from the Hillsborough County TDC. Multi-year proposals for a "signature event" are accepted from current TDT awardees and new, non- and for-profit organizations. (See page 13 for additional details on the "signature event.")
5. The operation of a visitor information center may be an authorized expenditure of TDT funds, if the operation is consistent with established standards for a center and is specifically approved by the TDC and Board of County Commissioners. Guidelines for the Visitor Information Centers are in the Appendix.

6. All tourism promotion advertising is strongly encouraged, but not required, to be conducted outside a 50-mile radius of Hillsborough County. The TDC has made out-of-area marketing a priority with local TDT receipts collected by the County used to leverage greater out-of-market visitation and repeat visits from people who stay overnight in Hillsborough County to enjoy the venues and events.
7. Use of TDT funds to produce regional “visitor guides” is not authorized. Regional brochures are limited to tri-fold (or similar) documents, unless specifically approved.
8. Requests to fund ongoing tourism promotion projects only will be considered as a part of the regular two-year funding cycle process. Any net income-generating event will be restricted to funding over a limited period of time. In addition, requests for funding of special one-time events will be considered periodically for recommendation to the BOCC, based largely on the potential tourism impact and the availability of TDT funds.
9. All recipients of TDT funding are required to meet at least twice per year in a joint meeting with representatives from the Economic Development Department and the Tampa Bay Convention and Visitors Bureau (Tampa Bay CVB). At the workshops, they will review marketing plans and discuss areas of possible coordination and cooperative marketing efforts.

In addition, as the lead tourism marketing organization, the Tampa Bay CVB will offer technical assistance regarding marketing initiatives to TDT-funded partners, and make available the following resources: destination collateral, destination research, communications, visitor services and marketing assistance.

Tampa Bay CVB also will provide the opportunity for involvement in the following ways (but not limited to): trade shows, FAM (familiarization) tours, sales leads and opportunities for participation in major shows/events, sales calls, missions and promotion campaigns. Recipients strongly are encouraged to coordinate Internet web advertising and communications/links with the Tampa Bay CVB, as well as with the Economic Development Department.

## **The Application Process for Funding**

After reviewing the TDC guidelines for awarding funding, a candidate applicant should assess the following in considering whether to request funding for a program or event.

### ***Is the project eligible for tourist development tax funding?***

The TDC has made out-of-area marketing the funding priority. Thus, use of TDT funding by recipient agencies is limited to expenses for media advertising and associated production, the production and distribution of tourism promotion materials, and the marketing of special events. Exceptions are made for the operations of the convention and visitors bureau, the City of Tampa Convention Center, and approved Visitor Information Centers, as well as initiatives expressly authorized by contract or inter-local agreement.

***What are some initial steps?***

The first step includes a review of the scope of the proposed project, including: the description of the project, how TDT funding would be used, how other funding sources would match the TDC award, the total budget for the event or program, and other details. The details should include a good estimate of the number of room-nights in lodging properties (overnight stays) which will be generated by the event. Complementary room-nights should be identified, but not counted in the overall contribution. Remember that the idea is to increase the utilization of lodging rooms to increase the room revenues and the related tax on such rentals. The events and projects selected for TDC are those that successfully generate lodging room overnight stays that increase the local tax receipts to the County. Local TDT receipts collected by the County are used to leverage greater out-of-market visitation and repeat visits from people who stay overnight in Hillsborough County to enjoy the venues and events.

Talk with representatives of the Tampa Bay CVB and/or the Tampa Bay Sports Commission (if sports-related) to determine if these organizations can provide, or link your group to, the support that you seek. Both organizations receive financing from the TDC to promote marketing initiatives for special events. They may offer special cooperative marketing programs and event sponsorships or other types of support over the year. Make sure that your organization has a business plan and that the event or program, supported with a marketing plan, is a means to achieve its long-range objectives. After ensuring that your documentation is complete, meet with Economic Development Department staff to review the concept, supporting materials, partnership arrangements and number of room-nights to be generated.

***When does an organization apply?***

The two-year funding cycle coincides with the Hillsborough County budget cycle. A notice is sent to local newspapers about the availability of the TDT funding application in November of even-numbered years (biennially). A marketing and application workshop is held in December. The deadline for the submission of applications is by January with evaluation, project selection and recommendations made by the TDC by April and forwarded to the Board of County Commissioners by May. For an organization that does receive an award, the Board of County Commissioners generally approves the agreement in September and agreements usually are issued in October for the two-year funding cycle.

The TDC supports the integrity of its two-year, established funding application process. All organizations are encouraged strongly to apply as part of the formal application process conducted every two years. However, The TDC offers limited flexibility, acknowledging that a special event opportunity may arise later that generates significant hotel room nights for the destination. “Out-of-cycle” requests for one-time events (special projects) may be made by agencies that received an award through the application process for other programming, those that may not have been approved for funding after applying through the application process, and organizations new to the program. If the TDC recommends approval at one of its Quarterly Meetings and the BOCC approves the TDC recommendation, the event is considered a special request.

A supplemental funding request during a funding cycle, particularly by an Agency that has been granted an award for that cycle, is strongly discouraged. Organizations planning future events are encouraged to submit the concept through the biennial application process. An organization is limited to one annual out-of-cycle request (or two in the two-year funding cycle). For an extraordinary need, an Agency should work with the Tampa Bay CVB to enhance any current media campaign.

***How can an organization apply?***

Contact Department staff at (813) 272-6212 to discuss the organization's proposed project, event or initiative. After meeting with the staff, all parties may agree that a formal request to the TDC is appropriate. The formal request should be done through the biennial application process. (Or it may be as an "out-of-cycle request" during the year, see above). The candidate group may be asked to provide additional material, such as a detailed project description, business plan, budget, marketing plan, partnership arrangement or cooperative agreement with the Tampa Bay CVB, as part of the application to the TDC. Copies of the latest year-end financial statements (audited preferred), and year-to-date statements are required. The organization is scheduled to make a presentation before the TDC at one of its Quarterly Meetings, if an out-of-cycle request. The recommendation, if the funding request is supported by a majority of the TDC, is forwarded to the BOCC for approval and an agreement is approved by the BOCC.

Only governmental and non-profit organizations can apply for a TDC award, unless specified. Non-profit organizations must hold a valid 501 (c) status to receive funding. Although funds may be administered by another agency, all agencies receiving TDC awards, directly or indirectly, are required to submit the following organizational documents and updates with the application: organization's Marketing Plan and Tourism Promotion Plan, most recent Year-End Financial Statements with Financial Balance Sheet, Year-to-Date Operating (P/L) Statements with current budget, Articles of Incorporation, Bylaws, current Board of Directors list, Federal (IRS) Tax Exempt Recognition Letter, W-9, Florida Sales Tax Exempt Form, and most current audit report (if available).

***What criteria are used to evaluate and select the proposals?***

There are no specific quantitative measurements that are used because the range of proposed projects and events is so broad. There is a set of qualitative evaluation criteria, below, which helps provide the Hillsborough County TDC with a defined and structured basis upon which to make recommendations to the BOCC in allocating the TDT revenue. The guiding principle of the TDC strategic plan is "Growth of the Fund," which is best accomplished through the proper reinvestment of this resource in ways that provide the most benefit to our visitor industry and the community at large.

The philosophical position of the TDC is that the TDT funding of special events and ongoing programs (excluding those of the Tampa Bay CVB) generally should be provided only on a limited term basis, as "seed funding," not as a perpetual revenue source. Organizations are encouraged to develop their programs in ways that they become self-sufficient regarding their promotion expenses. Creative approaches in programming and marketing are encouraged.

**Marketing Plans** - All organizations must provide the Marketing Plan of the organization (if

available), as well as the marketing plan that outlines the specific activities and objectives (for which funding is being requested) that are designed to produce room-nights, with an emphasis on cooperative and joint marketing strategies.

**Out-of-Area Marketing** - Specific consideration will be given to significant marketing efforts beyond a 50-mile radius of the County.

**"Off-Season" Events Marketing** - Additional consideration will be given for events or programs that advance tourism during this market's traditional "shoulder/off-season" (April through December).

**Facilities or On-going Programs** - Tourism-related facilities or programs that operate on an on-going basis must demonstrate how they benefit the local tourism industry through the generation of room-nights.

**Special Events/Activities, including "Signature Events"** - Events or activities that only occur on a periodic basis should have a primary emphasis on attracting visitors to Hillsborough County, thereby producing room-nights.

**Additional Considerations** - Other factors deemed to be important by the TDC will be considered, including but not limited to the following:

**Positive Factors:** (1.) Research provided which demonstrates or documents the impact of the event or program on the generation of visitors and room-nights; (2.) An organization's ability to demonstrate that TDT support will be needed only on a short-term basis, in order to enable it to build into a larger, long-term profitable event; (3.) Willingness of an organization to refund some or all of the allocated TDT funds when the event is concluded; (4.) Events/programs that fulfill a special need within the tourism industry (i.e. Super Bowl, National Tour Association, and National Coalition of Black Meeting Planners) and/or (5.) Events/programs that enhance the overall tourism product by increasing the number and quality of tourist activities, thereby encouraging return visits.

**Negative Factors:** (1.) Organizations with a financial surplus in excess of the amount of funding being requested (submission of the organization's financial statements, see above, is required with application); (2.) Special events planned to be conducted during this market's peak season (January through March); and/or (3.) Advertising and marketing within a 50-mile radius of Hillsborough County. Other sources of funding should be used for local area advertising.

**Return on Investment:** The preceding evaluation criteria place a high priority on the ability of a TDT recipient to utilize its award in ways that maximize return on the investment made by the TDC. Although it is not a mandate that an organization directly produce the number of room-nights required to generate the amount of tax funding received, the organization should give this factor serious consideration in the development of its marketing plans and goals. It is part of the deliberations and evaluations conducted by the TDC in the selection process.

If an organization is considering requesting funding support from the TDC, it should carefully assess the number of room-nights that its event or program can reasonably achieve. A record of actual overnight stays resulting from the event in prior years, or comparable results from a similar exhibition or show in other cities may be useful in supporting the estimate.

By multiplying the estimated number by \$10, the maximum award amount that the TDC can be expected to recommend, if a proposal is accepted, can be estimated before proceeding with the formal application to the TDC. For example, if an Agency seeks an award of \$10,000 from the TDC, the event or program is expected to produce an additional 1,000 room-nights, directly. The actual room nights generated by the event or program must be reported in the Quarterly Report, if the award is made to the Agency. See page 18 on ways to substantiate the reported room nights.

***What is a “signature event”?***

A “signature event” is defined as an event attracting regional and national audiences held over several days with a minimum requirement of 10,000 room-night (overnight lodging) sales, impacting multiple hotels, in the “shoulder/off-season” (April through December). Major events that do not re-occur are considered to be special, not signature, events for funding purposes. TDT funding support of the “signature event” is made on a yearly basis, up to five years, based on documented performance. It is open to current TDC awardees and non- and for-profit organizations. Annual funding may be graduated or on a constant award amount. For example, funding on a graduated scale may support \$100,000 in the first year, \$150,000 in the second, \$200,000 in the third, \$150,000 in the fourth, and \$100,000 in the fifth year. Such a range reflects the development of the signature event into a successful, independent program, supported by ticket sales, sponsorships and advertising by the fifth year. Alternatively, funding can be programmed at a constant amount, such as \$125,000 per year. The County reserves the right to determine the final funding arrangements.

To request funding support for a “signature event,” a separate application form must be prepared, preferably as part of the competitive, two-year award cycle. The application for funding requires a multiple-year proposal with a fully developed marketing plan and budget. Details for each year must include a daily program schedule, sponsors, staffing/operations and planned event results up to a five year period. For an existing event, a proposer must include past event results, complete Financial Statements from the past three years, and audit reports, if available.

***If the organization plans an event with proceeds going to charity, is it eligible for TDT funding?***

To provide some flexibility, the TDC is willing to provide “up-front” funding for advertising and promotions to organizations that do not make a profit from events. An organization that is proposing a new event for which a charitable contribution will be made from proceeds may want to consider this alternative. The Agency must agree to reimburse the County for that portion of the TDT funds received from the County, based on a pro rata share of the net operating income, before the contribution to the designated charity, not to exceed the agreement amount. The proportion takes into account the actual revenues, expenses and net operating income (defined as total revenues less normal operating expenses before depreciation, amortization, interest expense or any other non-operating expense) to reimburse the TDC account. The TDC also may

recommend an adjustment in the award request to take into account future charitable proceeds from the scheduled event in place of an adjustment after the event is held.

The organization must submit a budget in advance, showing estimated revenues and expenses. The Agency must submit a final program revenue and expenditure report (Profit and Loss Statement) to the County. It must disclose contributions made to the designated non-profit charities through a foundation related to the Agency. Program files must be available for a County audit.

***If the organization receives TDT funding, what requirements must it meet during funding?***

The Agreement (a contract) between the BOCC and the Agency outlines the specific requirements that the Agency must meet. The Agreement specifies the event or program funded, the types of expenditure which are eligible and the maximum that can be spent in each line item in the approved budget. Special conditions are identified in the Agreement. General conditions include: filing each Quarterly Report on time, completing the events reporting section in the Quarterly Report on time (if TDT funds are used for a specific event), following the budget in reporting expenditures or encumbrances, and requesting in writing to the Economic Development F (EDD) any changes in budget items or total amounts before such changes occur. For details on completing the Quarterly Report, see page 16.

Funds awarded in each year in the two-year cycle are to be spent by the Agency in the specific year for which the budget has been approved. Funds cannot automatically be carried over to the second year of the same cycle. It is recognized that an Agency may have a legitimate request to carryover some part of the balance to the second year, or to apply it to marketing and promotion expenses for an event or project in the second year. To provide some flexibility, an Agency must request an extension in advance with the EDD staff. If deemed appropriate, the Agency must submit a revised budget showing the use and expected expenditures for the event/project to the TDC Program Manager for administrative approval before the end of the Fiscal Year. Any available balance at the end of the year will not be released to an Agency (unless a specific, special condition is approved formally by the County). Instead, the balance will be returned to the Tourist Development Trust Fund reserve, at the end of the Fiscal Year.

TDT funded programs, projects and events must be held in the year budgeted and approved by the TDC, and before the end of the Funding Cycle. Because First Quarter TDC distributions are not released until mid-January, some flexibility will be permitted for advance media placement and planning for TDT funded events that are held in October through December, during the early part, or start, of the funding cycle. To provide for this flexibility, the TDC allows an Agency to make payments for eligible expenses which occur prior to the beginning of the Fiscal Year, if an Agency has submitted a request for the prepayment to EDD staff in advance and this provision is included in the special conditions in the Agreement. The Agency also must include a detailed, itemized budget listing the specific eligible expenditures to be reimbursed by a later disbursement of TDT funds to the Agency.

In the first year of a two-year funding cycle, the authorization to an Agency to advance its funds and the requirements for reimbursement will be stated in the Agreement. An agreement condition will identify the amount that can be applied to the prepayment and the expense

category. EDD staff will limit the amount of the total budget that can be reimbursed in this manner. (For example, the advance expenditure amount may not exceed one-half of the total approved by the TDC for an event.) The Agency will know by May of that calendar year, whether the TDC and the BOCC have approved that funding for which prepayment is planned. The contract condition will indicate that if a new two year agreement is approved, under the new agreement an Agency may reimburse itself for its advance payment. If a new agreement were not approved, the Agency would be funding the advertising or event expense itself.

An Agency must perform under the terms of the Agreement, including maintaining reporting requirements of expenditures in accordance with accounting standards for for-profit or non-profit organizations. Reported expenses in the Quarterly Report must have supporting documentation attached to the submission, including copies of the invoice and check along with a copy of the advertisement or media placement funded by the TDC award, for awards up to \$350,000, or as specified in the Agreement. Cancelled checks/wire transfer confirmations and bank statements may be submitted in later reports in that year, when they are available. The Agency must maintain program files including Quarterly Reports and supporting documents for on-site inspection. Reported expenditures not fully supported by such documentation will be deemed ineligible and the award amount, if dispersed, must be returned to the BOCC. For an Agency receiving more than \$350,000 annually, the Agency must attach a detailed expense report (such as a check register or expense statement) to each Quarterly Report along with a profit and loss statement and trial balance of the organization. For a TDT funded event, a profit and loss statement must be provided also.

The EDD may conduct on-site programmatic reviews during the funding cycle, after making arrangements with the Agency. During the annual on-site programmatic review with the Agency, the EDD staff conducts an audit of the Quarterly Report file(s) for the year, confirming actual expenditure documents against copies provided in the Quarterly Reports over the year. TDC award recipients must maintain accurate files for on-site inspection, which include: original Purchase Orders, invoices or contracts for expenditures, general ledger trial balance sheets, cancelled checks/wire transfer confirmations, bank statements and copies of advertisement or media placement funded by the TDC award. Records should be kept separate from the Agency's operational files. Files must be maintained during the funding cycle and five years thereafter. The on-site programmatic review by EDD staff is in addition to the biennial audit that may be conducted by the County Clerk of the Circuit Court.

Other requirements are attending two cooperative marketing workshops scheduled by the EDD in cooperation with the Tampa Bay CVB; recognizing the Hillsborough County Board of County Commissioners/County Tourist Development Council in press releases, advertising and promotional material as a sponsor (including use of the County/Tourism Development Council logo); and contacting the TDC Program Manager in advance of printing, posting and/or distribution of such pieces for review purposes when media releases reference the TDT funds.

## Guidelines on Quarterly Reports

All TDC recipients are required by agreement, to submit Quarterly Reports throughout the funding cycle. The reports must be submitted within 60 days after the end of the quarterly period. A schematic calendar to assist in reporting is in the Appendix, see “Tourist Development Tax Reporting Schedule.”

Quarterly Reports must be submitted to the TDC Program Manager in the Economic Development Department (EDD), according to the following schedule:

<u>Reporting Period</u>	<u>Due Date</u>
October - December	February 28
January - March	May 31
April - June	August 31
July – September	November 30

The Quarterly Reports may be submitted electronically\* or by U.S. Mail and should be sent to:

Marilyn P. Hett  
TDC Program Manager  
Economic Development Department, 13<sup>th</sup> Floor  
P.O. Box 1110  
Tampa, FL 33601-1110  
(813) 272-6212  
[hettm@Hillsboroughcounty.org](mailto:hettm@Hillsboroughcounty.org)

\*If submitted electronically, a hard copy of page two (with original signature and date) is required.

Administrative, reporting and agreement questions may be forwarded to the same contact, above, via telephone or email.

Upon receipt of a Quarterly Report, EDD staff review and approve the report. Staff may discuss questions pertaining to the report with the Agency. After review, the report is logged in, in preparation of an invoice for payment. The Clerk of the Circuit Court processes the Quarterly, or monthly, payments as indicated in the Agreement. If the Agency does not spend the dispersed funds in a timely way, the TDC Program Manager may determine that no further funds be released to the Agency until 80 percent of the released funds is spent and reported in a Quarterly Report. If the Agency is reporting total expenditures below the award amount near the end of the Fiscal Year, EDD staff may request a listing of the remaining eligible expenses before the Fiscal Year ends in September.

For one-time, out-of-cycle awards, disbursements usually are on a reimbursement basis. They may be released in one or in partial payment(s). Any advance funding with the balance on a reimbursement basis will be specified in the Agreement with the Agency.

An Agency that relies on TDT funding to advertise special events, must include in the Quarterly Report, within 60 days of the event, a summary of the lodging room nights (overnight stays) generated and the media used to promote the event. The event report is part of the Quarterly Report. See, "The Quarterly Report," Section 4, see page 19.

Quarterly Reports that are not submitted by the deadline, or are considered incomplete at the time of the deadline, will be deemed to be late. EDD staff will contact an Agency when a Quarterly Report is deemed to be incomplete and/or late, and are available to provide technical assistance to an Agency upon request.

For late reports or incomplete reports, payments of the TDT proceeds to an Agency will be withheld until the Quarterly Report is satisfactory. Delinquent reports may result in payments being withheld or other actions that are identified below, if issues arise over expenditures.

- Not releasing the award distribution unless all invoices and checks are received in support of the reported expenses.
- Not releasing the payment if irregularities questioned by staff are not clarified and resolved to staff's satisfaction.
- Discontinuing the release of a remaining award if disallowed expenses are identified by staff and not corrected by the Agency.
- Discontinuing the release of a remaining award if the general use of award is not resolved between the Economic Development Development staff and the recipient.
- Placing the Agency on a reimbursement basis for continued infractions with the items, above.
- Recommending the termination of an agreement to the TDC and BOCC.

## **The Quarterly Report**

The Quarterly Report provides the outline for a TDT recipient Agency or organization to report on activities for that particular period which help it reach its contractual agreement with the County. The report includes a section for the quantification of lodging room-nights generated by the funded activity for that quarter. There is a section also to report on the specific performance of an event held in that period. If an organization does not receive funding for a specific event, the section can be skipped.

The Agency's Project Manager or Executive Director is to sign and date the second page of the report, indicating that the information in the report is correct.

The last pages of the Quarterly Report provide for reporting on expenditures allowed in the Agreement (identified in the approved budget and/or Special Conditions page), during that period and cumulatively. Eligible actual expenditures or encumbrances that have an invoice or purchase order are to be reported in the quarterly period in which they have been incurred. A

missed item representing an expenditure from a previous quarter may be reported later as long as it is within the same Fiscal Year. Cancelled checks may be submitted in later reports in that year, when they are available. No expenditure made outside of the funding cycle is allowed, unless approved in advance, see page 14. Each section of the report is described in more detail, below.

### **Tourist Development Tax Revenue Section**

Because the County releases a portion of the TDT award to a recipient Agency typically before the filing deadline of the Quarterly Report, the recipient knows the payment it has received from the County and can provide it in the upper right hand section of page one. For example, as indicated in the Tourist Development Tax Reporting Schedule, see Appendix, the first quarter payment is issued by mid-January. This is the amount that should be listed on the line for the First Quarter.

#### **Section 1**

The completeness of this section is critical to the success of the Agency in meeting contractual requirements for TDT funding. TDC places a high priority on the Agency to generate at least the number of room-nights estimated in the application for funding.

The Agency is to report the total number of room-nights generated over the quarterly period. The cumulative total is to be provided, as well as the method of estimating visitation and the lodging room-nights generated.

There are many ways to calculate and substantiate room-nights generated by the event or program supported by TDT funding. Not all are applicable to a specific event or organization.

1. For events, a count or sampling study can be undertaken during the event. The Tampa Bay CVB can contract with a company that does on-site or telephone surveys of participants at an event. The report can provide an estimate of how many people stayed overnight at hotels, RV parks or guest homes.
2. The organization can enter zip code or other locational and lodging data on attendees as they enter the gate or entrance of a facility.
3. A contest or raffle can be run at the door with a small form that captures information on whether an attendee is from beyond the 50-mile radius and is staying at a nearby lodging facility.
4. Arrangements can be made with nearby and area hotels to offer hotel and event packages in advance. The hotels can report on the number of rooms sold through the special arrangement.
5. Hotel managers can be contacted in advance of the event and afterwards they can provide an estimate of the additional number of hotel rooms that were generated by the event being held.
6. A market capture rate can be estimated, based on the total number of visitors over a defined time, as well as the percent who are from beyond a 50-mile radius. Based on that out-of-area percent, the portion who stayed in hotels or other lodging facilities can be estimated. The estimate must be confirmed by another method of actual counting. The initial capture analysis also must be based on the actual performance of a similar, and/or local venue.
7. Participants in an event (such as vendors, actors or craftsmen) may use lodging properties. They should be included in any count.

8. For museums, history centers and other venues, a visitor sign-in sheet or book, or other recording device can be maintained which records the date with the name of the party and whether the party is staying overnight at a hotel, motel or other lodging place in the area.
9. Multi-media advertising and promotions on web pages can capture customer engagement through metrics on click-throughs and ticket and lodging sales.
10. For a Visitor Information Center (VIC), a log, either a book or database, should be maintained of visitors to the center. The extent of the details on each visitor may vary with the VIC as well as the season. Records should be maintained on mail, email/internet and telephone requests as well.

The successful management of events and organizations depends on monitoring performance. It is highly recommended that program managers review their process of collecting, analyzing and documenting the information to ensure that they are measuring accurately the success and growth of their organizations.

## **Section 2**

All recipients of TDT funding are encouraged to partner with other recipients. The Agency is to list the marketing activities and programs conducted in that quarterly period that were conducted with other agencies funded by the TDC to promote tourism. A list of award recipients is in the Appendix.

## **Section 3**

The funding priority of the TDC is out-of-area marketing. The Agency is to list the initiatives it has taken over the quarter to promote an activity, project or program in markets beyond the 50-mile area.

## **Section 4**

The Event reporting section must be filled out in a timely manner by an Agency that has received TDT funding for one or more events, including a Signature Event. Each event must be reported within 60 days of the date of the event. Agencies that use TDT funds for an event that is not specified in its Agreement should provide the information as well. An example of an unspecified event is when an organization receives TDT funds to bid for sports events. After the bid is accepted and the game is held, the performance of the game should be entered in this section, or on an attached page. Agencies that use TDT funding for special marketing programs, that may run for a fixed period of time are encouraged also, to report the impact of targeting TDT funds in this section.

Agencies that do not have an event to report are to circle N/A and to proceed to the Tourist Development Tax Expenditures reporting section.

For each event, the following details must be submitted: the name of the event, the day(s) (dates) on which the event was (were) held, the total number of attendees to the event, the total number of attendees from out of the area (beyond a 50-mile radius), the total number of lodging room-nights generated by the event, and the method that is used to count the number of attendees and room-nights. The Agency also is to provide a copy of the advertisement or media placement funded by a TDC award as well as list the advertising media and the date of the publication

and/or airing used to promote the specific event. Expenditure reporting requirements must be met as outlined below. Additional pages can be added to list the details.

The Agency must submit to the County a final income and expense (profit and loss) statement for each event before the end of the Fiscal Year. It should closely match the approved budget. For those agencies that operate Visitor Information Centers supported by TDT funds, an income and expense (profit and loss) statement must be provided at the end of the Fiscal Year. Program files must be available for an audit by the County.

If the Events reporting section is not completed within 60 days, the Quarterly Report will be considered incomplete and late. Department staff will contact an Agency to have the report revised to include the Event. If a satisfactory Event report is not submitted by the deadline, the Agency will be deemed to be late in its submission of Quarterly Reports, and the award payment may be withheld.

### **Tourist Development Tax Expenditure Reporting**

An Agency must perform under the terms of the Agreement, including maintaining reporting requirements of expenditures in accordance with accounting standards for non-profit (or for-profit, if applicable) organizations. As part of the Quarterly Report requirements, the Agency must maintain files at its place of business with supporting documentation for each payment reported. These files must contain the original Purchase Order, invoice or contract along with the cancelled check/wire transfer confirmation, general ledger trial balance sheets, bank statements and copies of the advertisement or media placement funded by a TDC award. For additional details on maintaining files for an on-site audit, see page 15.

The completion of the expense reporting section requires appropriate entry and filing procedures to meet on-site audit requirements. For agencies receiving \$350,000 or less from the TDC, a copy of each supporting document (invoice, cancelled check/wire transfer confirmation, and copy of advertisement or media placement) must be attached to the Quarterly Report, unless specified in the Agency's approved Special Conditions page in the Agreement. Cancelled checks may be submitted in later reports in that year, when they are available. This precludes any question about the expenditure before the on-site audit is conducted.

For an Agency receiving more than \$350,000 annually, the Agency must attach a detailed expense report to each Quarterly Report along with a detailed income and expense (profit and loss) statement and trial balance of the organization for that quarter and year-to-date. The TDC Program Manager may determine that Quarterly Report documentation may be reduced when eligible expenses exceed the award by an agreed upon amount/coverage ratio that exceeds the award and is specified in the Special Conditions page in the Agreement. For an Agency which has staff and administrative expenses specified in its Special Conditions and/or approved budget pages in the Agreement, complete and detailed justification for all eligible travel, meal and entertainment-related expenditures should be provided on the travel expense documents to comply with Florida Statutes and IRS rules.

On the Quarterly Report, the expenditures are to be listed in the appropriate expenditure category as identified in the Agreement approved by the BOCC. Expenditures designated in the “Other” category in the Agency’s approved budget (and also may be referenced in the Special Conditions page) should be listed separately (i.e. web page development, brochure distribution, tradeshow exhibitor fees) when reported. Any category modifications are to be requested in advance and in writing to the TDC Program Manager. Any submitted expenses that have not been formally approved will be deemed ineligible. On page 3 of the Quarterly Report form, list each current expenditure and identify each by vendor and check number. Subtotal each expenditure category and calculate the expenditure total for each quarter. On page 4, show cumulative, quarterly totals for each expenditure category to ensure that the Agency is on-track according to its approved budget in the Agreement.

Agencies that are using an accounting software package can provide the same information for that quarter and year-to-date in a print-out and attach that report, if it clearly provides the same information as required in this section. The tables on pages 3 and 4 of the Quarterly Report form are available in Word and Excel formats.

Only actual expenditures or encumbrances that have an invoice or purchase order are to be reported, typically in the quarterly period in which they have been incurred. An encumbrance is to be reported once, and not repeated as an expenditure in a later Quarterly Report. For a commitment to be an encumbrance, there must be an agreement between the two parties, i.e. an invoice or contract. Copies of the agreements are to be attached to the Quarterly Report and the original maintained in the Agency’s file. If the later, actual expense is different from the originally reported encumbrance, the difference is to be reported in a later Quarterly Report and the adjustment made. A copy of the final invoice is to be forwarded to the Department and the Agency maintains the original invoice in its file. No estimated or planned expense is to be reported on the Quarterly Report expenditure pages.

The expense reporting section of the Quarterly Report should be carefully reviewed before submitting the Quarterly Report to the County. This is to ensure that all information is entered and the totals are summed correctly. Incorrect totals, check amounts or expenditure category listings may result in a report being considered delinquent.

### **Eligible Activities and Expenditures**

Focusing on tourism promotion and marketing, the following are the major expenditure categories that are approved in the Agreements and are identified in the Agency’s approved budget and/or Special Conditions page. Eligible expenditures must be primarily related to the advancement and promotion of tourism that generates overnight stays in the County.

**Purchase of Advertising** - Advertising is the medium to get the commercial message across. The purchasing of space in newspapers, mass audience magazines, social media, travel journals, trade magazines, radio, spot television, and web sites (other than the Agency’s own) is allowed.

**Media Production Cost** - Expenses related to design, copy, graphics, and printing of advertising are included, as well as studies to enhance market positioning or obtain market feedback.

**Billboards/Posters/Signs** - Includes outdoor advertising media, its design, printing, rental and other related expenses. Funds are for traditional billboards and signs, excluding entry markers or banners, and are limited to advertising an event or program that generates measurable hotel room/overnight stays. Billboards must be approved specifically by the TDC. The TDC may set a maximum allocation of the award to the specific expenditure.

**Promotion Materials** - Includes the design and printing of brochures, flyers and press kits for mail distribution, trade shows or events.

**Other** - Permitted expenditures include:

- Design, development and/or upgrade of a promotional web page(s) or portal.
- Mail and distribution expenses related to the placement of brochures and other printed materials which are supportive of out-of-area marketing.
- Only exhibitor fees that are charged to rent a booth or exhibition space at trade and association conferences.

Limited flexibility recognizes that an Agency may be invoiced for a booth rental charge that also is tied to a conference attendance fee for the individual who tends the booth. In its application for funding, an Agency must identify the trade show and exhibition and the estimated booth expense, and itemize it on the budget pages. In addition, the Agency should work closely with the Tampa Bay CVB in its planning and budgeting for a trade or association show to optimize resources and the impact on destination marketing efforts. Other booth rental charges are not eligible, see page 23. Expenses for the printing or production of materials promoting the destination which are distributed at such a booth continue to be allowed.

TDT funds can be used for participating in a VISIT FLORIDA advertising or promotional opportunity, which is discounted, typically. They can be used in advertising coordinated by the Tampa Bay CVB. They cannot be used for lodging and travel-related expenses associated with a promotional or trade show expense, unless specified in the Agreement.

### **Expenses not Allowed**

TDT funds awarded to organizations for marketing activities cannot be used to pay the annual dues or membership fees to an organization, such as VISIT FLORIDA, the local Convention and Visitors Bureau, or any Chamber of Commerce.

Staff and Administrative expenses are typically not allowed, unless specified in the Agreement (in the special conditions and/or the approved budget).

Expenditures on food and drinks, dining or complimentary meals for volunteers are not allowed, unless specified in the Agreement (special conditions and/or the approved budget).

Expenditures for lodging, staff time, travel or food, general conference fees, promotional trinkets, and supplemental booth rental charges (such as for finishings, electrical connections,

carpeting, set-ups and disassembly) associated with a promotional or trade show expense are not allowed, unless specified in the Agreement (special conditions and/or the approved budget).

Collaborative programs supported by TDC funding, such as those of the Tampa Bay Sports Commission and the Tampa Bay Arts and Culture Cooperative, may involve partnership funding matches so that other Agencies may participate in an event or promotion. When partnership matches are sought, an Agency may not use funds from its TDC award to meet the matching requirement, unless it is specified in the Agency's Agreement that TDC funds are eligible for such a match. This condition would not apply to the Tampa Bay CVB.

Other charges related to renting a trade show booth are not reimbursed. Exhibition and trade show charges for booth finishings, electrical connections, carpeting, set-ups and disassembly are not eligible. Conference fees are not eligible, except under special billing conditions noted on page 22.

Advertising Agency commissions should not be included in media and production budgets. However, EDD staff will assist in assessing any special considerations based on the Agency's total advertising expenditures and marketing plan.

TDT funds cannot be used for on-going maintenance of web sites, unless specified in the Agreement (special conditions and/or the approved budget).

Significant deviation from the approved budget line items requires a written request for any change in advance of such expenditures over the two year funding cycle. All requested changes in line items and amounts approved by the BOCC must be submitted in a written request to:

Marilyn P. Hett  
TDC Program Manager  
Economic Development Department, 13<sup>th</sup> Floor  
P.O. Box 1110  
Tampa, FL 33601-1110  
[hettm@Hillsboroughcounty.org](mailto:hettm@Hillsboroughcounty.org)

The request must be approved before any change is made. The TDC Program Manager can approve requests for minor changes. Major shifts in the use or amount of funding may require approval by the BOCC.