

Date: March 17, 2009

Item No: _____



AGENDA ITEM

MARION COUNTY COMMISSION

SUBJECT: PUBLIC HEARING/ AMENDING SECTION 10-382, EXHIBIT A OF THE MARION COUNTY CODE.

INITIATOR: R.J. Fowler  **DEPARTMENT:** County Attorney
Senior Assistant County Attorney

DESCRIPTION/BACKGROUND:

At its meeting on March 3, 2009 the board directed preparation of the attached ordinance. The ordinance amends the Tourist Development Plan to provide for promotion of tourism in Marion County and use of revenues for the purposes authorized by F.S. Section 125.0104.

BUDGET IMPACT: None

RECOMMENDED ACTION:

THE BOARD OF COUNTY COMMISSIONERS IS REQUESTED TO CONDUCT THE PUBLIC HEARING AND, IF DESIRED ADOPT THE ORDINANCE AND AUTHORIZE THE CHAIRMAN AND CLERK TO EXECUTE SAME.

ORDINANCE NO. 09-_____

AN ORDINANCE OF MARION COUNTY, FLORIDA, RELATING TO THE TOURIST DEVELOPMENT TAX; AMENDING SECTION 10-382 OF THE MARION COUNTY CODE; AMENDING THE TOURIST DEVELOPMENT PLAN; PROVIDING AN EFFECTIVE DATE; PROVIDING FOR REPEAL; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN CODE; PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 125.0104, Florida Statutes, provides the procedure for the consideration and levy of a tourist development tax by the governing board of each county within the State of Florida; and

WHEREAS, the tourist development tax, including the tourist development plan, was approved at a referendum on November 2, 2004; and

WHEREAS, the Marion County Tourist Development Council has recommended changes to the tourist development plan to the Board of County Commissioners of Marion County, Florida; and

WHEREAS, the Board of County Commissioners desires to amend the tourist development plan.

BE IT ORDAINED by the Board of County Commissioners of Marion County, Florida:

SECTION 1. Section 10-382 of the Marion County Code is hereby amended to read:

Sec. 10-382 Tourist Development Plan.

(a) The tax revenues received pursuant to this ordinance shall be used to fund the Marion County Tourist Development Plan ~~as set forth in exhibit A, attached to Ordinance No. 04-17 and made a part thereof, but not set out herein.~~ which is hereby adopted as follows:

Tourist Development Plan

In accordance with F.S. Section 125.0104(4)(c), the tourist development plan shall set forth the anticipated net tourist development tax revenue to be derived by Marion County for the 24 months following the levy of the tax. At the time of the adoption of Ordinance 04-17 (July 6, 2004), the anticipated annual revenue for a two percent tourist development tax for all of Marion County over the 24-month period following the levy of the tax was \$510,000.00, less costs of administration as retained by the State of Florida Department of Revenue. The tourist development tax for Marion County is to promote Marion County as a destination, to promote and advertise Marion County and its tourism industry, nationally and internationally, to strengthen our local economy and to increase employment by investing the total receipts of the tourist development tax into a trust fund to be used for those purposes authorized by F.S. section 125.0104, as the same may be amended from time to time, or as may be otherwise authorized by general law.

(b) Requests for funding shall be submitted to the Marion County Tourist Development Council on a date to be determined by the Council. The Council shall review all requests and shall make a recommendation to the Marion County Board of County Commissioners for funding. The Board shall annually determine funding from the Tourist Development Trust Fund with consideration given to the recommendations from the Council.

(c) The Tourist Development Plan may not be amended except by ordinance enacted by an affirmative vote of a majority plus one additional member of the Board of County Commissioners.

SECTION 2. SEVERABILITY. It is the declared intent of the Board of County Commissioners that, if any section, subsection, sentence, clause, phrase, or provision of this ordinance is held invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not be so construed as to render invalid or unconstitutional the remaining provisions of this ordinance.

SECTION 3. INCLUSION IN CODE. It is the intention of the Board of County Commissioners of Marion County, Florida, and it is hereby provided that the provisions of this ordinance shall become and be made a part of the Code of Marion County, Florida, that the sections of this ordinance may be renumbered or relettered to accomplish such intention; and that the word "ordinance" may be changed to "section", "article" or other appropriate designation.

SECTION 4. EFFECTIVE DATE. This ordinance shall become effective in accordance with the provisions of Florida Statutes Section 125.66. If approved by the referendum specified in Section 7 hereof, the tourist development tax shall become effective on January 1, 2005. The Clerk of the Board of County Commissioners, shall provide a certified copy hereof to the State of Florida Department of Revenue within 10 days of enactment, and provide the State of Florida Department of Revenue along with a certified copy of the results of the referendum.

SECTION 5. REPEAL. All ordinance or parts of ordinances in conflict herewith, are hereby repealed.

DULY ADOPTED this ____ day of _____, 2009.

ATTEST:

**BOARD OF COUNTY COMMISSIONERS
MARION COUNTY, FLORIDA**

DAVID R. ELLSPERMANN, CLERK

JAMES T. PAYTON, JR., CHAIRMAN

~~Exhibit A~~

~~Tourism Works for
Marion County
The Key to A Healthy Economy~~

~~Tourist Development Plan
Presented by
The Marion County
Tourist Development Council~~



~~June 15, 2004~~

Introduction

~~Why the Marion County Board of County Commission should agree to place the Tourist Development Tax Issue before voters on November 4, 2004:~~

- ~~• Tourism is Florida's Number 1 industry and Marion County should be doing more to capture its fair share of this valuable revenue source!~~
- ~~• Governor Bush said in his 2002 address at the Governor's Conference on Tourism . . . "Visitors to Florida spent \$51.1 billion in Florida in 2002. That's 20% of Florida's total taxable sales for the year. More than any other single source. These same visitors also contributed \$3.1 billion in sales tax last year."~~
- ~~• Of the top 10 activities of domestic visitors to Florida, 5 of them are available in Marion County (Attachment #1):~~
 - ~~— Outdoor Recreation~~
 - ~~— Historical Places/Museums~~
 - ~~— Cultural Events~~
 - ~~— National/State Parks~~
 - ~~— Theme/Amusement Parks~~
- ~~• Since 1989, Marion County has "left on the table" over \$4,000,000 in Tourist Development Tax Revenues. This tax is paid by visitors and may be used to benefit Marion County's residents. Some like counties (no beaches, no major attractions) have increased their collections as much as 200% in the same time period! (Attachments #2)~~
- ~~• Based on historical Marion County hotel/motel information, it is estimated that on average there are 1,270 visitor cars in the county on a daily basis. Over the next five-year period, it is projected that that number could grow to 1,646 cars per day. According to discussions with MPO and county finance officials, that number of cars would have a negligible impact on Marion County roads. (Attachments #2)~~
- ~~• All economic impact studies conducted by other counties definitively show that tourism pays its way. That is to say that revenues that are collected from visitors and the visitor industry pay for government services (including roads) and deliver a net positive impact. In fact, were it not for tourists, the individual tax burden of Florida's residents would be greater! (Attachment #3)~~

- ~~• The Tourist Development Tax can preserve and enhance our quality of life by supporting cultural activities and by creating unique activities for visitors and residents alike to enjoy.~~

~~The Tourist Development Council respectfully requests that the Marion County Board of County Commission let the voters decide whether or not the Tourist Development Tax makes "cents" for Marion County.~~

~~The Marion County Tourist Development Plan
"Tourism Works for Marion County"
— May 2004 —~~

~~The purpose of this plan is to effectively capture revenue that is currently not collected (Tourist Development Tax) by Marion County and use that revenue for the benefit of Marion County's residents.~~

~~In analyzing Tourist Development Tax Collections for 6 comparable counties (no beaches, no major attractions) for FY 1989-90 through FY 2001-02, it is noted that tax collections increased on average 7.9% per year. For the same time period, had Marion County been collecting the Tourist Development Tax, \$4,040,171 would have been collected. (Attachments #2)~~

~~The Tourist Development Tax is a tax paid by visitors to Marion County — residents do not pay it (unless they stay in a rental 6 months or less). In 2001-02, over \$300,000,000 million in Tourist Development Tax was collected in the State of Florida. Marion County is leaving millions of dollars on the table that could be used to benefit its residents.~~

~~Tourism Economic Impact Studies have been collected from a number of counties in Florida with populations ranging from 12,000 to over 400,000 (Marion County's population is approximately 280,000). All conclude that tourism more than pays its way in terms of delivering necessary funds to cover services provided by county governments to visitors. In fact, tourism actually delivers a net revenue surplus to counties, keeping taxes lower for residents. Since 1977, no county has sought to repeal the Tourist Development Tax! They have only sought to increase it! (Attachments #3)~~

~~Tourism as an industry has long been an important part of the economic fiber of Marion County. In 1878 the first Glass Bottom Boat was created by Hullam Jones and carried paying passengers over the spring to marvel at the crystal waters. Over the years, other attractions and national parks have attracted nature-seeking visitors to our area. The Rainbow Springs attraction of yesteryear has re-emerged as the beautiful Rainbow River State Park and attracts visitors from all walks of life to enjoy this wonderful natural resource. Today, the Ocala National Forest attracts 1.8 million visitors annually; many of which come from other parts of the country and world.~~

~~Visitors come to enjoy Marion County every year because this area has over 73 natural, historic, cultural and equestrian points of interest. Tourism has helped to put Marion County on the map. In more recent years, the equestrian and other industries have joined tourism to attract visitors to the region.~~

~~This plan demonstrates the value of the tourism industry and the importance of working hand in hand with the county's government to capitalize on this untapped resource. Tourism in Marion County has the potential to grow all consumptive use taxes (sales and gas) and to enhance the programs of the county and the cities therein.~~

~~Marion County presently captures a number of visitors through the efforts and awareness of businesses within the tourism industry. Directly involved are hotels, motels, campgrounds, RV parks, attractions, museums, a multitude of cultural activities, rivers, fishing, all forms of water activities and national parks.~~

~~Marion County's Tourism Facts:~~

- ~~• 38 hotels/motels with 3,500+ rooms.~~
- ~~• Hotel/motel estimated 2003 average occupancy was 58%.~~
- ~~• Lodging industry generated over \$45,000,000 in total taxable sales.~~
- ~~• Property values of county's hotels, motels, RV camps, campgrounds and attractions topped \$113,000,000.~~
- ~~• 30,000,000 cars travel I-75 annually.~~
- ~~• 7,700 Marion County residents are directly employed in the Leisure and Hospitality segment.~~
- ~~• 73 natural, historic, cultural and equestrian points of interest.~~
- ~~• 80+ historic, cultural and equestrian events and activities promoted by non-profit organizations in Marion County.~~
- ~~• 1.8 million visitors to the Ocala National Forest~~
- ~~• County collects \$13 million in local government sales tax, \$32 million in the one cent local option tax and \$15 million in gas tax, with a portion of those paid by visitors to Marion County.~~
 - ~~• 22% of the gas tax is used for road building and/or improvements.~~
 - ~~• 78% of the gas tax is used for road maintenance and operating costs.~~

~~Visitors to Marion County support the County through direct expenditure in restaurants, gas stations, retail outlets, attractions, state and national parks, hotels, motels, campgrounds and all other forms of service providing facilities. Indirectly, visitors support all businesses that supply services and goods to the businesses that provide service to visitors.~~

~~Marion County is the last major tourism county not to pass the Tourist Development Tax and is currently not tapping into the valuable resource of tourism dollars. This plan will demonstrate, by Statute -~~

- ~~• how visitor traffic on Marion County's roads may be directed throughout the county;~~
- ~~• how the efforts of the county's local non-profit organizations who offer valuable quality of life events and fundraisers may benefit through a grants program;~~
- ~~• how the creation of a new special event will benefit the county's residents and visitors alike; and~~
- ~~• how the creation of a tourism organization will further enhance and grow this valuable resource.~~

~~The Tourist Development Council is asking the Board of County Commission to approve the following 2-year plan, so that this initiative may be placed before Marion County's voters in the 2004 election. The collection shall be 2% on all transient lodging of 6 months or less. In the first year, a conservative projection is that approximately \$510,000 may be collected. This figure is based on comparing the county's room ratio sales to total transient sales (source Department of Revenue).~~

~~How the Tourist Development Tax will be spent?~~

~~The Tourist Development Council proposes that, less the cost of administration (3% retained by the local tax collector or the Department of Revenue), the Tourist Development Tax will be used to fund the Marion County tourist development plan through Grants and Marketing.~~

~~Grants~~

~~Objectives for the Tourist Development Council's grants program are:~~

- ~~• Grants should increase room nights in Marion County.~~
- ~~• Grants should enhance the area's appeal/resources to attract new visitors.~~
- ~~• Grants should support the TDC's mission to promote tourism for Marion County.~~

~~Grants Opportunity
Option 1
The Appleton Museum~~

~~The Appleton Museum generated over 60,000 visitors from September 2001 - December 2001 during the 19th Century Exhibit. Over \$73,000 was spent to market this event. That translates to a cost of \$1.22 per visitor. For the same period in 2000 14,748 guests visited the museum and for the same period in 2002, just over 21,000 attended. Marketing increased the Appleton's visitor count and generated revenue for the museum as well as other direct and indirect spending in the county. In securing a grant from Tourist Development Tax funding for marketing, the Appleton could redirect a portion of its current marketing budget to fund other needed services and utilize Tourist Development Taxes to advertise regionally.~~

~~Grants Opportunity~~ ~~Option 2~~ ~~Marion County Non-Profit Organizations~~

~~Currently, there are over 80 events that are organized by non-profit organizations within Marion County. A number of these organizations would be eligible to apply for grants for marketing funds generated by the Tourist Development Tax. The event's funds would be freed up for the operation, execution of their event, charity or program. A few of the types of events and organizations include (but are not limited to) -~~

- ~~• Annual African American Arts Festival~~
- ~~• Belleview Founders Day~~
- ~~• Boomtown Blast 4th of July Celebration~~
- ~~• Christmas Parades~~
- ~~• Dunnellon Boomtown Days~~
- ~~• FAFO's Images in Art~~
- ~~• God and Country Day~~
- ~~• Light Up Ocala~~
- ~~• Marion County Springs Festival~~
- ~~• Annual McIntosh 1890 Festival~~
- ~~• Annual Native American Pow Wow~~
- ~~• Ocala Cracker Country Days~~
- ~~• Salt Springs Festival~~
- ~~• Southeastern Youth Fair~~

~~Grants Opportunity~~
~~Option 3~~
~~Creation of a New Special Event for~~
~~Marion County~~

~~The Tourist Development Council could work with a non-profit organization to "seed" the development with marketing support for a major event that would grow to have national recognition and attendance. Other regions have successfully grown events a la... -~~

- ~~• The Albuquerque International Balloon Fiesta~~
- ~~• Kissimmee Silver Spurs Rodeo~~
- ~~• The Plant City Strawberry Festival~~
- ~~• Tampa's Gasparella Days~~
- ~~• Sunfest~~
- ~~• Suwannee River Jam~~

A festival is envisioned that could involve many activities located throughout the county . . .

~~Marketing~~

~~Objectives for marketing the area are:~~

- ~~• To increase rooms nights thereby generating revenue for Marion County in the form of additional sales tax, gas tax and tourist development tax,~~
- ~~• To enhance the area's appeal/resources to attract visitors, and~~
- ~~• To support the TDC's mission to promote tourism for Marion County.~~

~~Marketing Opportunity~~

~~Option 1~~

~~Advertising~~

~~The TDC will advertise Marion County's many tourism offerings and the advantages of visiting and staying in Marion County. It is proposed that visitors would be directed to points of interest prior to their arrival in Marion County. Television, radio, newspapers, magazines, trade journals, billboards, brochures, direct mail and any other form of advertising media which might be reasonably expected to promote the development of tourism in Marion County may be utilized.~~

~~However, Marion County is in a unique position to attract visitors due its proximity to Interstate I-75. A "speed bump" will be created through advance marketing to encourage visitors to see the attractions that Marion County has to offer. Approximately 30,000,000 travelers pass through Marion County as they travel in Florida. The traveling public would be informed in advance of their arrival of attractions, dining and lodging establishments and other pertinent information. This would allow for better traffic flow to all parts of the county rather than just one or two highly visible locations.~~

~~Advertising methods would initially include (and could expand as funds grow):~~

- ~~• A billboard campaign — messages would be placed to the north of Marion County for southbound travelers on I-75 that would direct travelers to points of interest throughout Marion County and similarly to the south of Marion County for northbound travelers. Other major arteries, (budget permitting) such as SR 40 and US Hwy 301/27/441, would also be considered.~~
- ~~• Visitors guides — would be distributed at all high traffic locations in professionally stocked brochure racks along I-75 (and other major arteries) as follows —~~
 - ~~○ Southbound from the Florida Line~~
 - ~~○ Northbound from Orlando and Tampa~~
 - ~~○ High visitor destinations, e.g., Orlando, Kissimmee, Tampa and St. Petersburg~~
 - ~~○ 50 AAA offices located throughout Florida~~
 - ~~○ Official State of Florida Welcome Stations on I-75 and I-95~~

- ~~Generating publicity through non-paid media outlets (hosting travel writers and sending out press releases about upcoming events and local attractions).~~
- ~~Host and conduct familiarization tours in Marion County with visiting travel media, travel agents, tour group operators and others in the travel industry.~~

~~Marketing Opportunity~~ ~~Option 2~~ ~~Visitors Bureau~~

~~To administer the tourist development plan on behalf of Marion County and the Tourist Development Council, it is proposed that a Visitors Bureau be formed. The Visitors Bureau will be established as a contractor to the Marion County Tourist Development Council. Initially, the Bureau shall have a part time director and such other staff as proposed by the Tourist Development Council and authorized by the Board of County Commission.~~

~~The Tourism Director will prepare the Visitors Bureau budget and the expenditure of funds for advertising and the grants program shall be subject to monthly review by the Marion County Tourist Development Council and the Board of County Commissioners. The Visitors Bureau budget shall be prepared and approved to conform to the applicable state laws that regulate the expenditure of public funds.~~

~~The Visitors Bureau functions may include, as per F.S. 125.0104~~

- ~~• Serving as Marion County's tourism organization with the purpose of promoting Marion County's visitor activities, attractions, special events and accommodations;~~
- ~~• Overseeing a directional sign program to assist visitors in locating activities, attractions, special events and accommodations;~~
- ~~• Providing maps, brochures and other materials to assist visitors in locating activities, attractions, special events and accommodations;~~
~~and~~
- ~~• Operating or supporting the operation of one or more Visitor Centers in Marion County.~~

~~Conclusion~~

~~The plan as presented by the Tourist Development Council is comprehensive and is dependent upon actual tax collections. The Tourist Development Council believes that initial tax collections should be projected from a conservative viewpoint.~~

~~All activities shall be prioritized and undertaken as tax collections permit. The following budget is based on a conservative Tourist Development Tax collection of \$510,000 in the first year with a 5% increase in the second year.~~

~~PROPOSED TOURIST DEVELOPMENT TAX REVENUE ALLOCATION~~

~~The following is a list, in order of priority, of the proposed uses of the tourist tax revenue and the approximate cost or expense allocation for each use. These allocations are approximations only and the Board of County Commissioners may adjust allocated tax revenue, as necessary, to carry out the intent of the Tourist Development Plan.~~

~~Advertising/Promotional Activities/Aid to Private Organizations (\$1,435,000)~~

- ~~Billboards~~
- ~~Brochure Distribution Services~~
- ~~Trade Shows~~
- ~~Visitors Center - Ocala/Marion County Chamber of Commerce~~
- ~~Website~~
- ~~Print Ads~~
- ~~FAM (familiarization) trips~~
- ~~Other events, activities, projects~~
- ~~Aid to Private Organizations~~

~~Visitor Bureau (\$338,050)~~

- ~~Staff~~
- ~~Insurance~~
- ~~Central Services~~
- ~~Machinery & Equipment~~
- ~~General Supplies/Office Equipment~~
- ~~Postage~~
- ~~Research/Data Collections~~
- ~~Memberships~~
- ~~Communication and Freight~~
- ~~Utilities~~
- ~~Fleet Management~~
- ~~Travel~~
- ~~Education/Training~~
- ~~Other Tourist Related Fees and Expenses~~

~~Reserves (\$177,786)~~

~~Grand Total - 1,945,786~~

~~Attachments~~

~~Top Ten Activities Among Domestic Travelers, 1999~~

~~(Source: Travel Industry of America)~~

- ~~1. Shopping, 31%~~
- ~~2. Outdoor Recreation, 14%~~
- ~~3. Historical Places/Museums, 13%~~
- ~~4. Cultural Events, 9%~~
- ~~5. Beaches, 8%~~
- ~~6. National/State Parks, 8%~~
- ~~7. Nightlife/Dancing, 8%~~
- ~~8. Gambling, 8%~~
- ~~9. Theme/Amusement Parks, 6%~~
- ~~10. Sports Events, 5%~~

~~Trends~~

~~(Source: Travel Industry of America)~~

- ~~• "Generic" is the travel deterrent~~
 - ~~• Generic is homogenization through commercialism~~
 - ~~○ If you woke up in a shopping mall, would you know what city you were in?~~
 - ~~○ Why travel if the destination is too similar to the origin?~~
 - ~~○ Natural, cultural, heritage sites, and small towns with unique main street areas help offset generic.~~

~~Projected Visitors to Marion County Methodology 2004~~

~~The Marion County Board of County Commission has asked the Tourist Development Council to quantify the impact that additional visitors will have on the road systems in Marion County. In preparing this information, discussions were held between Jo Salyers, Chairperson for the Tourist Development Council, John Garri, Finance Director and Michael Tomich, Budget Director for the Marion County Clerk of the Circuit Court and Greg Slay, Director for the Ocala/Marion County Metropolitan Planning Organization.~~

~~The assumption is based on the following Marion County hotel occupancy, hotel average daily rate (provided by Smith Travel Research), projected Tourist Development Tax collection for year 1 and average party size (State of Florida).~~

- ~~• Tourist Development Tax collection for year 1 is \$510,000 (estimated).~~
- ~~• \$510,000 TDT is divided by 2% TDT collected on transient lodging = \$25,500,000 in transient lodging sales (Florida Department of Revenue).~~
- ~~• \$25,500,000 is divided by \$55 (Marion County's average daily room rate) = 463,636 rooms rented per year.~~
- ~~• 463,636 rooms rented per year divided by 365 days = 1,270 cars in Marion County per day (assuming 1 car per room).~~
- ~~• 1,270 cars x 2.5 average party size = 3,175 visitors in Marion County per day.~~

~~It is believed that the impact of approximately 1,270 cars per day (this is an average) would have a negligible impact on the Marion County road system.~~

~~Additionally, this rationale was projected to determine the number of projected visitors over the upcoming 5 years. The historical occupancy~~

~~average of 2.5% was applied and is based on Marion County occupancy information supplied by Smith Travel Research.~~

Florida Counties
(No Beach, No Major Attractions)

County	FY 1989-90	FY 1990-91	FY 1991-92	FY 1992-93	FY 1993-94	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98	FY 1998-99	FY 1999-00	FY 2000-01	FY 2001-02	Total	Variance 1989-2002	Overall Increase	Avg Yearly Increase
1. Alachua (Gainesville)	\$ 514,460	\$ 520,150	\$ 528,560	\$ 641,400	\$ 867,000	\$ 950,000	\$ 983,018	\$ 1,007,242	\$ 1,087,300	\$ 1,281,000	\$ 1,350,400	\$ 1,440,000	\$ 1,404,500	\$ 12,464,035	\$ 890,040	173.00%	9.20%
2. Columbia (Lake City)	\$ 217,378	\$ 212,090	\$ 312,928	\$ 317,300	\$ 318,000	\$ 256,800	\$ 247,219	\$ 254,164	\$ 253,000	\$ 358,500	\$ 340,500	\$ 350,000	\$ 340,000	\$ 3,517,110	\$ 81,388	37.43%	3.60%
3. Lake (Germenty Lady Lake, Leesburg)	\$ 337,820	\$ 332,350	\$ 391,278	\$ 423,400	\$ 424,400	\$ 533,100	\$ 584,708	\$ 473,229	\$ 438,500	\$ 459,400	\$ 811,900	\$ 867,000	\$ 893,892	\$ 6,069,886	\$ 345,603	111.50%	7.02%
4. Leon (Tallahassee)	\$ 888,100	\$ 842,100	\$ 1,088,100	\$ 1,017,000	\$ 1,200,000	\$ 1,310,500	\$ 1,374,148	\$ 1,469,450	\$ 1,516,500	\$ 2,036,200	\$ 2,543,400	\$ 2,826,200	\$ 1,916,135	\$ 7,853,325	\$ 7,118,520	107.21%	8.67%
5. Polk (Winter Haven, Lakeview)	\$ 1,144,400	\$ 1,398,320	\$ 1,487,660	\$ 1,543,300	\$ 1,593,300	\$ 2,220,200	\$ 2,400,051	\$ 2,782,392	\$ 3,054,300	\$ 3,206,100	\$ 3,159,300	\$ 3,725,400	\$ 3,613,419	\$ 31,881,132	\$ 2,470,979	213.91%	18.84%
6. Seminole (Altamonte Lake, Mesa)	\$ 873,800	\$ 840,100	\$ 813,350	\$ 808,300	\$ 898,400	\$ 1,017,800	\$ 1,108,910	\$ 1,308,048	\$ 1,318,300	\$ 1,796,000	\$ 2,039,300	\$ 1,938,700	\$ 1,843,000	\$ 13,768,272	\$ 909,800	243.31%	8.33%

FY 1989-90 through FY 2000-01 tax figures were taken from the chart "Tourist Development Tax: Summary of Tax Collections (State Fiscal Years 1989-90 to 2000-01)" provided by the Florida Legislative Committee on Intergovernmental Relations. Tax figures for FY 2001-02 were taken from "Local Open House Development Taxes: Local Government Tax Receipts by County (State Fiscal Years Ending June 30, 1987-2002)" found at <http://www.state.fl.us/tch/da/ta/tae/tae.html>

Projected tax figures for Marion County were calculated using a collection estimate for 2002-03 (based on 55% occupancy level) which was regressed back to 1989-90 and then increased 7.95% annually (the average yearly increase of the 6 counties presented in the chart above).

140.70% 7.95%

Estimated Projections

Marion (Gaines)	FY 2002-03	Year 1	Year 2	Year 3	Year 4	Year 5
Projected Tax	\$ 188,618	\$ 203,688	\$ 219,708	\$ 237,854	\$ 258,100	\$ 279,400
Projected Lodging Revenue	\$ 26,500,000	\$ 27,526,421	\$ 28,713,827	\$ 30,075,165	\$ 31,624,008	\$ 33,376,588
Rooms Rented Per Year	463,636	488,374	514,330	541,645	570,382	600,889
Avg. Daily Room Rate	\$ 57	\$ 56	\$ 58	\$ 59	\$ 61	\$ 62
Cars in Marion County per Day	1,330	1,338	1,408	1,484	1,562	1,646
Projected Visitors per Day	1,126	1,344	1,522	1,708	1,906	2,114

Projected Visitors to Marion County

	FY 2002-03	Year 1	Year 2	Year 3	Year 4	Year 5
Projected Tax	\$ 318,000	\$ 320,388	\$ 324,278	\$ 328,589	\$ 333,405	\$ 338,722
Projected Lodging Revenue	\$ 35,500,000	\$ 37,526,421	\$ 38,713,827	\$ 40,075,165	\$ 41,624,008	\$ 43,376,588
Rooms Rented Per Year	463,636	488,374	514,330	541,645	570,382	600,889
Avg. Daily Room Rate	\$ 57	\$ 56	\$ 58	\$ 59	\$ 61	\$ 62
Cars in Marion County per Day	1,330	1,338	1,408	1,484	1,562	1,646
Projected Visitors per Day	1,126	1,344	1,522	1,708	1,906	2,114

Average daily room rate was increased by 2.5% per year based on actual historical increases.

Insert after Attachment 2

~~Florida Counties' Economic Impact Studies~~

~~The Tourist Development Council has studied the following counties' Economic Impact Studies to determine the overall cost of County Governments providing services to visitors.~~

~~These studies serve as models and guidelines for Marion County to review and analyze. They are not meant to be an absolute comparison to Marion County, but rather show that other counties consider the same issues - cost vs. benefit! And the benefit is positive.~~

~~All studies show that there are costs associated with hosting visitors to these counties. However, all studies show that the positive economic impact of visitors to a county is covered and in fact the county realizes a net surplus overall.~~

~~These studies were conducted by various noted economists with varying methodologies, however, all similarly reach the same conclusions - Tourism Pays Its Own Way!~~

- ~~• Florida TaxWatch Center for Tourism, conducted by Drs. Keith G. Baker and Craig E. Reese in 2000 and updated 2003.~~
- ~~• Fiscal Impacts of the Tourism Industry in Orange, Osceola and Seminole Counties, conducted by Dr. Hank Fishkind of Fishkind and Associates, Inc. in 1996 and updated in 2003.~~
- ~~• City of Cocoa Beach Economic Impact of Tourism, conducted by PMG Associates, Inc. (Economic, Marketing and Management Consultants) in 2001.~~

~~Other studies that were reviewed include -~~

- ~~• St. Petersburg/Clearwater Area 2001 Value of Tourism, Prepared by Walter J. Klages, Ph.D., Research Data Services, Inc.~~
- ~~• Lee County 2002 Value of Tourism, Prepared by Walter J. Klages, Ph.D.~~
- ~~• Collier County 2002 Value of Tourism, Prepared by Walter J. Klages, Ph.D.~~
- ~~• Alachua County Visitors and Convention Bureau Study, conducted by~~

~~Lori Pennington-Gray and Charles Lane of the University of Florida.
• Research Summary 2000 for Amelia Island Tourist Development
Council, Prepared by Walter J. Klages, Ph.D.~~