

RESOLUTION 2024-06

REQUESTING THE FOOD AND BEVERAGE TAX ADVISORY COMMISSION TO MAKE A RECOMMENDATION FOR EXPENDITURE OF FOOD AND BEVERAGE TAX REVENUES

WHEREAS, the City of Bloomington (“City”) and Monroe County (“County”) are collaborating on a project to expand the Monroe County Convention Center (the “Project”); and

WHEREAS, a Capital Improvement Board (“CIB”) was established in July 2023 by the County through adoption of County Commissioner Ordinance 2023-24 for the purpose of managing and directing the affairs of the Project; and

WHEREAS, the City and the County have since executed an Interlocal Cooperation Agreement (“Agreement”) for the operation of the CIB and the Convention and Visitors Commission; and

WHEREAS, in the Agreement, the City and County agreed that, during the Project design and construction period, the CIB has authority to determine its budget solely with the Common Council, using City food and beverage tax revenues or any other city-designated funds needed to pay for the hiring/retention of relevant support staff; and

WHEREAS, the 2024 Civil City adopted budget included an appropriation of \$250,000 from the Food and Beverage Tax City Fund (#152); and

WHEREAS, Indiana Code § 6-9-41-15 requires that the City develop a written plan before December 1 of each year that includes, among other things, the proposed use of food and beverage tax funds for the upcoming calendar year; and

WHEREAS, in November 2023, the City’s Controller and Corporation Counsel submitted a written plan to the Indiana State Board of Accounts, which stated that the City anticipated using food and beverage tax funds in 2024 to:

1. To pay the expenses associated with creating a nonprofit building corporation to issue debt in support of design and construction of the Convention Center expansion.

2. Under an appropriate agreement with the CIB, to pay the CIB’s personnel and administrative expenses during the design and construction phase of the expansion project, including the hiring of counsel and a controller; and

WHEREAS, according to Indiana Code § 6-9-41-15, “money deposited in the city food and beverage tax receipts fund may be used only to finance, construct, operate, or maintain a convention center, a conference center, or related tourism or economic development projects;” and

WHEREAS, according to Indiana Code § 6-9-41-16(b), the Common Council, as legislative body of the City, “must request the advisory commission's recommendations concerning the expenditure of any food and beverage tax funds”; and

WHEREAS the CIB has submitted a proposed 2024 budget, attached hereto as Exhibit A, for the Common Council’s review and approval;

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE COMMON COUNCIL OF THE CITY OF BLOOMINGTON, MONROE COUNTY, INDIANA, THAT:

SECTION 1. The Common Council, under Indiana Code § 6-9-41-16(b), hereby requests the Food and Beverage Tax Advisory Commission to consider and adopt written recommendations regarding the CIB’s proposed 2024 budget to be funded from the City’s portion of food and beverage tax revenues.

PASSED AND ADOPTED by the Common Council of the City of Bloomington, Monroe County, Indiana, upon this _____ day of _____, 2024.

ISABEL PIEDMONT-SMITH, President
Bloomington Common Council

ATTEST:

NICOLE BOLDEN, Clerk
City of Bloomington

PRESENTED by me to the Mayor of the City of Bloomington, Monroe County, Indiana, upon this _____ day of _____, 2024.

NICOLE BOLDEN, Clerk
City of Bloomington

SIGNED and APPROVED by me upon this _____ day of _____, 2024.

KERRY THOMSON, Mayor
City of Bloomington

SYNOPSIS

This resolution is a request from the Common Council for the Food and Beverage Tax Advisory Commission to recommend expenditures of food and beverage tax revenues toward a 2024 budget for the Capital Improvement Board.