

**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 27 day of March, 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 01 day of April, 2024.

  
NICOLE BOLDEN, Clerk  
City of Bloomington

SIGNED and APPROVED by me upon this 7 day of April, 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.

*Distributed to: Clerk, Council Attorney, Controller, Mayor, Legal, Capital Improvement Board, County Legal*

**Monroe County Capital Improvement Board**

**2024 BUDGET MEMORANDUM**

*March 1, 2024*

*Revised March 14, 2024*

**To: Members of the City of Bloomington Common Council**  
**From: John Whikehart, President**  
**Eric Spoonmore, Treasurer**  
**Jeffrey Underwood, Controller/Assistant Treasurer**

**Re: 2024 Budget**

We would like to first thank you and Mayor Thomson for all your hard work and approval of the interlocal agreement. The completion of that agreement allows the Board to continue the process for the expansion of the convention center.

As the next step in that process, we are submitting our proposed 2024 budget for the Council's review and approval. This proposal aligns with the \$250,000 that the Council appropriated as a part of the City's overall 2024 budget. Once approved, this will allow the Board to provide for internal staff support, operating expenses and outside professional assistance related to next steps leading up to the design and construction of an expanded Convention Center.

Much of this request is contained in Category 3 – Services:

Professional Services-Internal includes services that would be provided by the Board's Attorney, Controller and other support as may be necessary.

Professional Services-External includes services such as Owner's Representative, Construction Manager, and other professional services including possible update, if necessary, of the market analysis.

"Other" includes services such as, but not limited to, design and maintenance of Website.

As we move forward in this process additional funds and an updated budget may be necessary for the Council's review, approval, and appropriation. We look forward to the opportunity to present this proposed budget and appreciate your deliberations of this request.

## Exhibit A

### Monroe County Capital Improvement Board 2024

Category 1 - Personnel Services		0
Category 2 - Supplies		1,000
Category 3 - Services		249,000
	Professional Fees-Internal	130,000
	Professional Fees - External	50,000
	Architectural & Design Fees	50,000
	Insurance	15,000
	Other	4,000
Category 4 - Capital		<u>0</u>
Total		<u><u>250,000</u></u>