GIFT ACCEPTANCE AND DISCLOSURE

CITY OFFICIALS AND EMPLOYEES ACCEPTING THINGS OF VALUE FROM VARIOUS DONORS

To: Ms. Amy McKeever Toman, Deputy City Attorney (Tallahassee)

SUMMARY:

For purposes of Section 112.3148, Florida Statutes, a city official or employee who files financial disclosure (a reporting individual) has received a "gift" from the city when they accept complimentary tickets to events sponsored in part by the city and hosted by for-profit and non-profit entities. As the gift involves a ticket(s), its valuation is controlled by Section 112.3148(7), Florida Statutes, and Rule 34-13.500, Florida Administrative Code. As there is no indication that the tickets are an indirect gift from a lobbyist or from a partner, firm, employer, or principal of a lobbyist who lobbies the city or a vendor of the city for purposes of Section 112.3148(4), Florida Statutes, the city officials and city employees may accept the ticket(s), but where the combined face value of the tickets accepted by a reporting individual exceeds $100, the reporting individual must disclose them quarterly on a CE Form 9 pursuant to Section 112.3148(8), Florida Statutes. Further, tickets or admissions to VIP events or to early performances not otherwise available to the public and given to public officers and employees who file financial disclosure would be considered gifts. Also, where a reporting individual receives complimentary tickets to fundraising events held by non-profit entities that receive funding from the city, the ticket(s) would constitute an indirect gift from the non-
profit, which could be accepted provided that the non-profit is not a lobbyist or the partner, firm, employer, or principal of a lobbyist who lobbies the city or a vendor of the city, but the tickets must be disclosed quarterly on a CE Form 9. Referenced are CEO 91-57, CEO 92-33, CEO 93-27, CEO 95-36, CEO 96-2, CEO 04-12, CEO 13-2, CEO 13-3, CEO 16-1, CEO 16-10, and CEO 17-13.¹

**QUESTION 1:**

Would tickets to events held by non-profit or for-profit entities, paid for by the City via a sponsorship contribution, and given by the City to public officers and employees who file financial disclosure be considered gifts?

Question 1 is answered in the affirmative.

In your letter of inquiry and in additional correspondence and conversations with our staff, you relate that you are requesting this opinion on behalf of a City and its public officers and employees. In your inquiry you posit several scenarios wherein tickets, admissions to VIP events, or other things of value are being given to public officers and employees of the City who file financial disclosure ("reporting individuals"). Your first and second factual scenarios involve an event hosted by a non-profit or for-profit entity wherein the City has purchased a sponsorship for the event. You relate that in return for the sponsorship payment the City is provided with a benefits package, commensurate with its sponsorship contribution level, which contains an array of marketing and event benefits. The event benefits include tickets to the event, tickets or admissions to a VIP reception, access to tangible items such as food and beverages served during the event, and event trinkets. You state that tickets to the event often, but not always, reflect a face value and are

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¹ Prior opinions of the Commission on Ethics can be viewed at www.ethics.state.fl.us.
usually accessible to the public via the purchase of a ticket at a published cost. You state that following the payment of the sponsorship funds, the City Manager offers the tickets to elected and appointed City officials and then to the City's leadership team, most of whom file financial disclosure. In light of the foregoing, you inquire whether the tickets would be gifts to the City public officers and employees who accept them, and, if so, the methodologies for valuing the tickets or admissions.

Section 112.312(12)(a), Florida Statutes, in pertinent part, defines the term "gift" as follows:

'Gift,' for purposes of ethics in government and financial disclosure required by law, means that which is accepted by a donee or by another on the donee's behalf, or that which is paid or given to another for or on behalf of a donee, directly, indirectly, or in trust for his benefit or by any other means, for which equal or greater consideration is not given, including:
  10. Entrance fees, admission fees, or tickets to events, performances, or facilities.
  14. Any other similar service or thing having an attributable value not already provided for in this section.

In CEO 92-33 the Commission analyzed a situation wherein city commissioners received free tickets provided by the city to touring Broadway shows staged at the city-owned auditorium, as well as numerous tickets to other events and performances. There, the Commission rejected the city's arguments that the tickets were "gifts" to the city or a benefit associated with the commissioners' public offices and thus exempted from the definition of "gift." Rather, the Commission concluded that the complimentary tickets were a permissible "gift" from the city received by city commissioners which would need to be reported if the combined value of the number of tickets received by a particular reporting individual exceeded $100.

Similarly, under the circumstances described herein, tickets to an event provided at no cost to public officers or public employees are a "gift" for purposes of Section 112.312(12)(a), Florida
Statutes. In the instant matter, prior to the event, the City purchased a sponsorship package containing marketing and events benefits (including tickets) and thereby paid equal or greater consideration for the tickets and other things of value associated with their sponsorship of the event. Following the City's purchase of the sponsorship, the opportunity to attend the event, at no cost to the recipient, was afforded by the City Manager to elected and appointed City officials and then to members of the City's leadership team on a first-come, first-served basis. Thus, in the instant scenario the City is the "donor" of the tickets for the purposes of the application of the gifts analysis.

The focus of our discussion then turns to portions of Section 112.3148, Florida Statutes, which provides in relevant part:

"Lobbyist" means any natural person who, for compensation, seeks, or sought during the preceding 12 months, to influence the governmental decisionmaking of a reporting individual or procurement employee or his or her agency or seeks, or sought during the preceding 12 months, to encourage the passage, defeat, or modification of any proposal or recommendation by the reporting individual or procurement employee or his or her agency. [Section 112.3148(2)(b), Florida Statutes.]

"Vendor" means a business entity doing business directly with an agency, such as renting, leasing, or selling any realty, goods, or services. [Section 112.3148(2)(f), Florida Statutes.]

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2 A very different factual scenario exists when a public officer or employee pays equal or greater consideration for tickets or other things of value either prior to, or within 90 days of, the receipt of the gift. See Section 112.312(12)(a) and Section 112.3148(7)(b), Florida Statutes. Where a public officer or public employee has paid the full and fair market value for tickets, they would not constitute a "gift" under either Section 112.312(12) or Section 112.3148, Florida Statutes. See CEO 17-13 and CEO 13-2. In all of the factual scenarios raised by the City in this inquiry, there are no facts present which indicate that the public officers or public employees who are the ultimate recipients of the tickets or admissions have provided any consideration of any kind to any donor.

3 Rule 34-13.200(1), Florida Administrative Code, defines "donor" as the "person or entity who provides or pays for the gift, whether directly or indirectly."
A reporting individual or procurement employee or any other person on his or her behalf is prohibited from knowingly accepting, directly or indirectly, a gift from a vendor doing business with the reporting individual’s or procurement employee’s agency, a political committee as defined in s. 106.011, or a lobbyist who lobbies the reporting individual’s or procurement employee’s agency, or directly or indirectly on behalf of the partner, firm, employer, or principal of a lobbyist, if he or she knows or reasonably believes that the gift has a value in excess of $100; however, such a gift may be accepted by such person on behalf of a governmental entity or a charitable organization. If the gift is accepted on behalf of a governmental entity or charitable organization, the person receiving the gift shall not maintain custody of the gift for any period of time beyond that reasonably necessary to arrange for the transfer of custody and ownership of the gift. [Section 112.3148(4), Florida Statutes]

Each reporting individual or procurement employee shall file a statement with the Commission on Ethics not later than the last day of each calendar quarter, for the previous calendar quarter, containing a list of gifts which he or she believes to be in excess of $100 in value, if any, accepted by him or her, for which compensation was not provided by the donee to the donor within 90 days of receipt of the gift to reduce the value to $100 or less, except the following:
1. Gifts from relatives.
2. Gifts prohibited by subsection (4) or s. 112.313(4).
3. Gifts otherwise required to be disclosed by this section. [Section 112.3148(8), Florida Statutes]

Subsection 112.3148(4) would prohibit a "reporting individual" from accepting a gift with a value in excess of $100 from a vendor of the City, a lobbyist who lobbies the City, from the partner, firm, employer, principal of such a lobbyist, or from certain others listed in the statute. The Commission has often found that although public employees can and do attempt to influence the official actions of the officers of their public agency, such individuals are not encompassed within the definition of "lobbyist" as their duties with respect to their own agencies do not constitute "lobbying." See CEO 92-33. Nor is there any indication that the City Manager in this instance is acting on behalf of a partner, firm, employer, or principal of a lobbyist who lobbies the City, or on

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4 At the local government level, the provisions of Section 112.3148, Florida Statutes, apply only to "reporting individuals," which Section 112.3148(2)(d), Florida Statutes, defines to mean
behalf of a vendor of the City. Accordingly, it is our view that Section 112.3148(4), Florida Statutes, is inapplicable to this scenario, one in which tickets purchased by the City are given via the City Manager to City reporting individuals.  

However, Section 112.3148(8)(a), Florida Statutes, provides that reporting individuals are required to disclose the receipt of allowable gifts from non-prohibited donors if they exceeded $100 in value. This disclosure should be made on our CE Form 9, Quarterly Gift Disclosure, by the last day of the calendar quarter that follows the calendar quarter in which the gifts were received. Section 112.3148(7) provides the valuation criteria governing specific circumstances or specific types of gifts. See CEO 91-57, CEO 13-3, CEO 16-1, and CEO 16-10. With regard to valuation, Section 112.3148(7), Florida Statutes, provides in pertinent part:

(a) The value of a gift provided to a reporting individual or procurement employee shall be determined using actual cost to the donor, less taxes and gratuities, except as otherwise provided in this subsection, and, with respect to personal services provided by the donor, the reasonable and customary charge regularly charged for such service in the community in which the service is provided shall be used. If additional expenses are required as a condition precedent to eligibility of the donor to purchase or provide a gift and such expenses are primarily for the benefit of the donor or are of a charitable nature, such expenses shall not be included in determining the value of the gift.

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(h) Entrance fees, admission fees, or tickets shall be valued on the face value of the ticket or fee, or on a daily or per event basis, whichever is greater.

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5 Section 112.3148(3), Florida Statutes, which prohibits the solicitation of gifts from a lobbyist, the partner, firm, employer, or principal of a lobbyist, a vendor of one's agency, or certain others, is apparently inapplicable as there are no facts present in any factual scenario raised in this inquiry indicating that any public officer or employee of the City has engaged in any activities that constitute solicitation.
(k) The value of a gift of an admission ticket shall not include that portion of the cost which represents a charitable contribution, if the gift is provided by the charitable organization.

In addition, in Chapter 34-13, Florida Administrative Code, the Commission has promulgated rules to further elucidate the valuation principles expressed in Section 112.3148(7). Rule 34-13.500(5) states, in pertinent part:

A ticket, entrance fee, or admission fee, such as a golf greens fee, which admits the donee to an event, function, or activity, is valued on the face value of the ticket or fee, or on a daily or per event basis, whichever is greater.

(a) An "event" includes a series of related functions happening on consecutive days. If a series of tickets are given at the same time, such as a football season ticket, the value of the gift is the face value of all the tickets combined.

(e) A ticket where no value is expressed on the face of the ticket should be valued on a daily or per event basis, whichever is greater, i.e., the cost of admission to persons with similar tickets, regardless of the cost to the donor.

In the instant scenario, you relate that the tickets to the events often reflect a dollar value. When the ticket provided by the City to its reporting individuals reflects a dollar value, the value of the gift/ticket is the face value of the ticket times the number of tickets accepted by a reporting individual. See CEO 92-33. You further relate that even when no face value is reflected on a particular ticket or admission to an event, a member of the general public seeking to independently obtain access to such an event could do so via the purchase of a public ticket at a published cost. In such a scenario, the value of the gift/ticket would be the published cost of admission to persons
with similar tickets, multiplied by the number of tickets or admissions accepted by the reporting individual. See CEO 95-36 and CEO 96-2.

Because the situation you describe is not unique, we would like to take this opportunity to make additional observations about the valuation principles in Section 112.3148(7) in this context. Even if the event benefits a non-profit organization, Section 112.3148(7)(k) is not applicable here because the gift/tickets are not being given to City officials or employees by a charitable organization. See CEO 04-12. Only when the donor of the gift is a charitable organization can the recipient deduct that portion of the gift that represents a charitable contribution. Therefore, Section 112.3148(7)(k) is not applicable to the facts in Question 1.

As the donor, here the City itself, is not an otherwise prohibited donor, pursuant to Section 112.3148(4), Florida Statutes, the public officers and employees of the City offered tickets, admissions, or other things of value from the City regarding these events would not be prohibited from accepting them, even if the value thereof exceeds $100. However, pursuant to Section 112.3148(8), Florida Statutes, where the value of the tickets or admissions provided to a reporting individual exceeds $100, the public officer or employee must disclose the gift(s) quarterly on CE Form 9.

Question 1 is answered accordingly.

**QUESTION 2:**

Would tickets or admissions to VIP events or to early performances not otherwise available to the public and given to public officers and employees who file financial disclosure be considered gifts?

Question 2 is answered in the affirmative.
In the next scenario you describe an event wherein the City is the primary organizer and/or sponsor. You state that other public and private entities also provide sponsorship contributions regarding the event. You relate that for the public, the event is free or a "suggested donation" is requested and all profits generated are donated to a non-profit entity. However, you state that in association with the event the City provides or receives tickets to a VIP activity or early performance not otherwise available to the public. Thereafter, the City Manager distributes tickets to attend the VIP events, at no cost, to elected and appointed City public officers and then to the City's leadership team, who file financial disclosure.

Of paramount import in such a scenario is the identity of the donor of the tickets or admissions. As noted above, Rule 34-13.200(1), Florida Administrative Code, defines "donor" as the "person or entity who provides or pays for the gift, whether directly or indirectly." If the City has paid for the cost of the VIP event or performance, and thereafter distributed VIP tickets or admissions to public officers or employees who file financial disclosure, then the City is the donor. For the reasons described in Question 1, if the City is the donor, pursuant to Section 112.3148(4) City officials and employees who file financial disclosure would not be prohibited from accepting the tickets or admissions, even if the value thereof exceeds $100, however, pursuant to Section 112.3148(8), the gift(s) would need to be reported if the combined value of the number of tickets received by a particular reporting individual exceeded $100.

Conversely, if a third-party sponsor has paid for the VIP event or performance and thereafter provided VIP tickets to the City for distribution to City officials and personnel
who file financial disclosure, then the third-party is the donor and the tickets constitute an indirect gift from the third-party to the reporting individuals. See CEO 93-27, CEO 13-3, and Rule 34-13.310(8), Florida Administrative Code.\textsuperscript{6} Section 112.3148(4), Florida

\textsuperscript{6} On the issue of indirect gifts, Rule 34-13.310(8), Florida Administrative Code, provides in relevant part:

(a) Where a gift is provided to a person other than the reporting individual or procurement employee by a political committee or vendor, by a lobbyist who lobbies the agency of the reporting individual or procurement employee, or by the partner, firm, employer, or principal of a lobbyist, where the gift or the benefit of the gift ultimately is received by the reporting individual or procurement employee, and where the gift is provided with the intent to benefit the reporting individual or procurement employee, such gift will be considered an indirect gift to the reporting individual or procurement employee.

(b) Where a gift or the benefit of a gift is provided to a reporting individual or procurement employee by someone other than a political committee, a lobbyist, or the partner, firm, employer, or principal of a lobbyist, or a vendor, but the gift or the expense of the gift has been provided by or paid for by a political committee, a vendor, or a lobbyist, or the partner, firm, employer, or principal of a lobbyist, who intends thereby to benefit the reporting individual or employee, such gift will be considered an indirect gift to the reporting individual or procurement employee.

(c) Factors which the Commission will consider in determining whether an indirect gift has been made include but are not limited to:
1. The existence or nonexistence of communications by the donor indicating the donor's intent to make or convey the gift to the reporting individual or procurement employee rather than to the intervening third person;
2. The existence or nonexistence of any relationship between the donor and the third person, independent of the relationship between the donor and the reporting individual or procurement employee, that would motivate a gift to the third person;
3. The existence or nonexistence of any relationship between the third person and the reporting individual or procurement employee that would motivate the gift.
4. Whether the same or similar gifts have been or are being provided to other persons having the same relationship to the donor as the third person;
5. Whether, under the circumstances, the third person had full and independent decision-making authority to determine whether the reporting individual or procurement employee, or another, would receive the gift;
Statutes, prohibits a reporting individual from accepting, directly or indirectly, a gift from a lobbyist of his or her own agency, the partner, firm, employer, or principal of such a lobbyist, a vendor of his or her agency, or certain others, if the gift has a value that exceeds $100. Thus, a City official or employee who files financial disclosure may not accept tickets or any other gift that is valued at more than $100, from a third-party donor, if that person or entity is a lobbyist, the partner/firm/employer/principal of a lobbyist, or a vendor of the City. If, however, the third-party donor of the tickets or admissions is not a lobbyist, the partner/firm/employer/principal of a lobbyist, or a vendor of the City, the public officer or employee may accept the tickets or admissions, but pursuant to the requirements of Section 112.3148(8), Florida Statutes, must report the tickets/gifts on CE Form 9 if the value thereof exceeds $100.

Question 2 is answered accordingly.

**QUESTION 3:**

Would tickets to fundraising events hosted and sponsored by non-profits that receive funding from the City and given to public officers and employees who file financial disclosure be considered gifts?

Question 3 is answered in the affirmative.

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6. Whether the third person was acting with the knowledge or consent of, or under the direction of, the donor;
7. Whether there were or were intended any payments or bookkeeping transactions between the third person and the donor, reimbursing the third person for the gift; and
8. The degree of ownership or control the donor has over the third person.
In your final factual scenario you state that as part of its annual budget the City provides funding to several non-profit entities. You relate that the City does not provide additional funding for fundraising events held by these non-profits. However, you state that the City is periodically given unsolicited, complimentary tickets by the non-profits to its fundraising events for distribution to City public officers and employees. In such instances, the City Manager offers the tickets to elected and appointed City officials and then to the City's leadership team on a first-come, first-served basis.

Here, it would appear that the tickets to a non-profit's fundraising event are provided to the City with the intent to benefit elected and appointed City officials and City employees on the City's leadership team, who are reporting individuals. Therefore, the tickets are an "indirect gift" from the non-profit entity for the purposes of Section 112.3148(4), Florida Statutes, and Rule 34-13.310(8), Florida Administrative Code.

Thus, the donee must determine if the particular non-profit donor providing the ticket(s) is a "lobbyist," the partner, firm, employer, or principal of a lobbyist, or a vendor of the City. Pursuant to the requirements of Section 112.3148(4), Florida Statutes, where the non-profit donor is a lobbyist, the partner, firm, employer, or principal of a lobbyist, or a vendor of the City, then the public officer or employee may not accept tickets or any gift from the non-profit that is valued at more than $100. If however, the non-profit donor of the tickets or admissions is not a lobbyist, the partner/firm/employer/principal of a lobbyist, or a vendor of the City, the public officer or employee may accept the tickets or admissions, but pursuant to the requirements of Section 112.3148(8), Florida Statutes, must report the

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tickets/gifts on CE Form 9 if the value thereof exceeds $100.\textsuperscript{8}

Question 3 is answered accordingly.

c: Amy McKeever Toman, Esq.

\textsuperscript{8} As the donor of the tickets in this factual scenario is a charitable organization, the provisions of Section 112.3148(7)(k), Florida Statutes, which permit a gift recipient to deduct that portion of the gift that represents a charitable contribution, apparently could be applicable in the valuation of tickets to a non-profit's fundraising event and given by the non-profit charitable organization. CEO 04-12.
Virlindia Doss, Executive Director  
The Florida Commission on Ethics  
P. O. Drawer 15709  
Tallahassee, Florida 32317-5709

Re: Request for Ethics Opinion

Dear Ms. Doss:

The City of Tallahassee often receives tickets to community events which, in turn, it offers to City Commissioners, appointed officials and other executive staff, all of whom are reporting individuals as defined by s. 112.3148(1)(d), F.S. All tickets are distributed to these officials on a first come, first served basis and are not designated to specific officials. The tickets are received by the City under various scenarios and we seek an opinion as to whether, for each scenario, the tickets are a reportable gift from the City to the employee. In all scenarios, there is a benefit to the City in having its leaders attend the events.

1. The City purchases a sponsorship for an event held by a non-profit organization and, as part of its sponsorship, receives tickets to the event. For example, the City agrees to be a sponsor for an event (e.g., a dinner or a speaker series) at a specific dollar level and, like all other sponsors at that level, the City receives a certain number of tickets to the event, sometimes in addition to other incentives (e.g., admission to a VIP reception, advertising before the event, name recognition during the event, etc.). In this scenario, the published cost of an individual ticket to the event is less (often significantly less) than the cost of the total sponsorship divided by the number of tickets provided. Would the tickets be gifts from the City to the employees and, if so, how should the tickets be valued?

2. The same question as No.1, except the organization hosting the event is a for-profit corporation that is not a lobbyist or vendor.
3. The City is the organizer or the main sponsor of an event (e.g., Red Hills Horse Trials, Winter Fest, Springtime Tallahassee, Word of South, etc.) and provides actual (e.g., funds allocated to “signature events”) or in-kind (e.g., use of City-owned parks and City staff) contributions to the event. For the public, the events are free or “suggested donation only” and any profit generated is donated to a non-profit entity. Other public and private entities also contribute to the event. For these events, the City often provides or receives tickets to VIP tents or events, or tickets to a special or early performance at the event. These kinds of tickets are not generally available to the public for purchase. Would the tickets be gifts from the City to the employees and, if so, how should the tickets be valued?

4. As part of its annual budget, the City funds several local non-profit organizations. The City asks each organization that receives funding to consider recognizing the City as a sponsor of the organization and its fundraising events. The City generally does not provide additional funding for fundraising events held by these organizations, although the City is sometimes given tickets to their fundraising events. Would the tickets be gifts from the City to the employees and, if so, how should the tickets be valued?

Sincerely,

[Signature]

Amy McKeever Toman,
Deputy City Attorney
July 17, 2019

Ms. Amy McKeever Toman
Deputy City Attorney
Amy.Toman@talgov.com

Re: Request for Additional Information, Advisory Opinion No. 2741

Dear Ms. Toman:

We are in receipt of your request for a formal advisory opinion dated May 22, 2019. In furtherance of providing a timely response to the above-referenced ethics inquiry please provide me with the information requested below within two (2) weeks of the date of this request. The requested information is necessary to analyze the applicable provisions of the Code of Ethics for Public Officers and Employees (Code of Ethics) to the factual scenarios contained in your inquiry. Your letter of inquiry contains four (4) enumerated scenarios. For the purposes of this request I will refer to each scenario by its enumeration.

1. In Scenario Number One you state that the City of Tallahassee (City) purchases a sponsorship for an event and as part of its sponsorship, receives a certain number of tickets to the event and other incentives (e.g., admission to a VIP reception, advertising before the event, name recognition during the event, etc.). In light of these facts you query whether the tickets would be gifts from the City to employees and, if so, how should the ticket(s) be valued.

   a. In Scenario One it appears that the benefits package provided by the organizer(s) of the event to event sponsors (including the City) contains two types or things of value—advertising/sponsorship recognition featuring the City and tangible things of value (such as admissions to events, event trinkets, food/beverages). In Scenario One both types of things of value are provided to the City, as a sponsor, and in light of the sponsorship package commensurate with their sponsorship level. Is this correct? Yes.
b. Following the City's payment of the sponsorship funds and receipt of the benefits package, who is selecting or identifying the City employees to receive the admissions and other tangible sponsorship benefits associated with the event? Is it a representative or employee of the City, such as the City Manager? The City Manager offers these tickets, etc., via email, first to elected and appointed officials and then to the City’s leadership team, most of whom file financial disclosure. The tickets are distributed on a first-come, first-served basis. Again, it is important to note here that many of these functions are ones at which the presence of City officials and staff is requested or expected and perceived by officials and staff to be part of their public duties.

c. Are public officers (such as City Commissioners) or City employees who file financial disclosure (either via a CE Form 1 or a CE Form 6) possible recipients of the admissions and other tangible sponsorship benefits associated with the event? Yes.

d. How many tickets or admissions are offered to each City employee? Usually one.

e. In the materials and information promulgated by the event organizer(s) regarding the event, are dollar values attributed to the incremental items contained within each respective benefits package for each sponsorship level? Sometimes, but not usually.

f. Are tickets to event activities attended by City employees or public officers (such as a gala, reception, or dinner) accessible by the public via the purchase of a ticket at a published cost? Yes, usually.

g. Do the tickets to event activities (such as a gala, reception, or dinner) reflect a dollar value? Sometimes, but not always.

2. In Scenario Three you state that the City is the organizer or main sponsor of an event and provides actual or in-kind contributions to the event. You relate that for the public the events are free. You relate that both public and private entities contribute to the event. You relate that the City provides or receives tickets to VIP tents or events, or tickets to a special or early performance at the event. You state that such benefits are not generally available to the public for purchase. Examples of this kind of event are 4th of July at Tom Brown Park and Winter Festival, which are City-sponsored events, and Springtime Tallahassee, LeMoyne Chain of Parks Arts Festival, and Red Hills, for which the City is a main co-sponsor. In all cases, event profits (if any) inure to the benefit of a not-for profit organization, not to the City.

a. In Scenario Three who selects or identifies the City employee recipients of the admissions? Is it a representative or employee of the City, such as the City Manager? For the City-sponsored events, the City Manager offers the tickets, etc., via email, first to elected and appointed officials and then to the City’s leadership team. The tickets are distributed on a first-come, first-served basis.
For events sponsored with other entities, the non-profit organizations typically identify the recipients, who are usually elected and appointed officials and/or leadership team members. Again, it is important to note here that many of these functions are ones at which the presence of City officials and staff is requested or expected and perceived by officials and staff to be “city business” and part of their official, public duties.

b. Are public officers (such as City Commissioners) or City employees who file financial disclosure (either via a CE Form 1 or a CE Form 6) possible recipients of the admissions? Yes.

c. You state that such VIP benefits are not generally available to the public for purchase. As the event organizer or main sponsor of the respective VIP activity, is the City able to calculate an attributable value or per person cost of the respective VIP event? To some extent, yes. The City can attribute value to the items it actually purchases for a particular event (e.g., food for 300 people), but it is not always feasible to calculate the value of donated food or merchandise that comes from outside sponsors.

3. In Scenario Four you relate that the City provides funding for several non-profit organizations. You state that the City asks each organization that receives funding to consider recognizing the City as a sponsor. You state that the non-profit organizations provide tickets to the City to the respective non-profit organizations' fundraising event.

a. Please explain in greater detail what is involved in "ask[ing] each organization that receives funding to consider recognizing the City as a sponsor"? For example, in its budget, the City provides funding to a non-profit organization. If the non-profit organization also has a fundraising event during the fiscal year, the City generally will not purchase tickets or otherwise sponsor such an event, but it will ask the non-profit to recognize the City as a sponsor of the event, based on the funding provided through the budget process. THE FUNDING IS NOT IS ANY WAY CONTINGENT ON THIS RECOGNITION. In some cases, recognition as a sponsor may mean the City (like any other sponsor at the same level of sponsorship) receives advertising, tickets, etc. for the event. In most cases, the non-profit organizations expect the City’s funding to mean that City representatives will attend and support the non-profit’s event(s).

b. Does the City ask the non-profit organizations to provide it with complimentary tickets to its fundraising events? No.

c. Are any of these non-profit organizations vendors of the City? No, although sometimes other sponsors of the organization’s event may be City vendors.

1 Pursuant to Section 112.3148(1)(f), F.S., “vendor” means a business entity doing business directly with an agency, such as renting, leasing, or selling any realty, goods, or services.
d. When the non-profit organization provides complimentary tickets associated with a fundraising event to the City, who selects or identifies the City employee recipients of the admissions? Is it a representative or employee of the City, such as the City Manager? The City Manager offers these tickets, etc., via email, first to elected and appointed officials and then to the City’s leadership team. The tickets are distributed on a first-come, first-served basis. Again, it is important to note here that many of these functions are ones at which the presence of City officials and staff is requested or expected and perceived by officials and staff to be “city business” and part of their official, public duties.

e. How are the tickets distributed to City employees? See answer to d., above.

f. Are public officers (such as City Commissioners) or City employees who file financial disclosure (either via a CE Form 1 or a CE Form 6) possible recipients of the admissions? Yes.

g. Are tickets to the fundraising event available for purchase by the public? Yes.

h. Do the fundraising event tickets reflect a face value? Sometimes.

We appreciate your assistance and prompt attention with respect to this matter. If you have any questions regarding this matter or the information requested herein, please do not hesitate to contact me.

Sincerely,

[Signature]

[Name]
Caroline Klancke
Senior Attorney
Florida Commission on Ethics