

RESOLUTION NO. 24-2023

**A RESOLUTION OF THE CITY OF GULF BREEZE
APPROVING A BUDGET FOR THE EXPENDITURE OF
TOURIST DEVELOPMENT TAXES FOR FISCAL YEAR
2024 BEGINNING OCTOBER 1, 2023.**

WHEREAS, Santa Rosa County has established a Tourist Development Council (“SRCTDC”) in accordance with Florida Statute 125.0104 (“Statute”); and

WHEREAS, on March 21, 2016, the City and Santa Rosa County entered into an interlocal agreement regarding the allocation and expenditure of Tourist Development Tax (TDT) funds; and

WHEREAS, on February 16, 2016, the City established an advisory committee relative to the expenditure of tourist development taxes; and,

WHEREAS, the Gulf Breeze Tourist Advisory Committee (TDAC) reviews the expenses of TDT, and the City of Gulf Breeze provides quarterly reports to Santa Rosa County; and

WHEREAS, the City Council develops a tourist development budget for the expenditure of TDT revenues generated within the City in compliance with the Statute, in accordance with the interlocal agreement with Santa Rosa County and in conjunction with local hotel and tourism interests; and

WHEREAS, the Gulf Breeze Tourist Advisory Committee considered the draft budget on August 8, 2023, and unanimously recommended approval to the City Council; and

WHEREAS, the City Council hereby approves the recommended plan for expenditure of TDT revenues for FY2024 and desires Santa Rosa County to continue to provide funds for this plan in accordance with the existing interlocal agreement; and

WHEREAS, the City of Gulf Breeze hereby approves annually setting aside in the TDAC Fund adequate reserves to provide a full cost recovery plan for the replacement of the synthetic turf field no earlier than 2032.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GULF BREEZE, FLORIDA, IN REGULAR SESSION AS FOLLOWS:

1. The foregoing recitals are true and incorporated herein.
2. That the City Council hereby approves the budget for the expenditure of TDT revenues for FY2024, attached hereto as **Exhibit “A.”**

2. That the City Council hereby approves the budget for the expenditure of TDT revenues for FY2024, attached hereto as Exhibit "A."
3. That Santa Rosa County is hereby requested to provide funding for this budget from TDT revenues generated within the City of Gulf Breeze in accordance with the interlocal agreement between the City and Santa Rosa County.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF GULF BREEZE, SANTA ROSA COUNTY, FLORIDA, ON THE 6th DAY OF SEPTEMBER 2023.

Time Adopted: 5:57 p.m.

APPROVED:

CITY OF GULF BREEZE, FLORIDA

BY: Cherry Fitch
Cherry Fitch, Mayor

ATTESTED

BY: Leslie A. Guyer
Leslie A. Guyer, CMC, City Clerk



EXHIBIT A

DESCRIPTION	FY 2024 PROPOSED BUDGET
TOURISM DEVELOPMENT REVENUES	
Interlocal Tourist Development Taxes	\$775,000
Interfund GBFS Loan	2,200,000
Total Revenues	\$2,975,000
Tourist Development Plan	
<u>Prof & Contract Services</u>	
Chamber Of Commerce Tourism Support*	\$12,000
<u>Special Events</u>	
Annual Springfest	\$24,000
Annual Arts Festival	\$9,000
Sports Tourism Promo Mini-Grants*	\$5,000
<u>Capital Expenditures</u>	
Shoreline North Ballfields	\$110,000
Court Resurfacing	\$155,000
Wayside Park Hurricane Restoration	2,200,000
<u>Grants & Funding</u>	
Splash Pad – Peak Tourist Season	\$9,000
<u>Operation & Repairs</u>	
Beach/Fishing Pier Facilities Maintenance**	\$92,000
Recreation/Multi-Purpose Sports Facility Maintenance**	\$36,320
Shoreline Field Synthetic Turf (replacement program)	100,000
<u>Debt Service****</u>	
Debt Service – Principal & Interest	\$24,680
Total Expenditures	\$2,777,000
Total Revenues	\$2,975,000
Total Expenditures	\$2,777,000
Surplus/-Deficit	\$198,000

* Authority F.S. 125.0104 (5) (a) 4.

**Expenditures reflect 10% of the total Parks and Recreation annual operating budget, excluding debt service and capital. The Department estimates that 25% of its budget is devoted to maintaining tourist-oriented parks. These facilities include beach access and access to fishing piers. Authority F.S. 125.0104 (5) (a) 5 and (5) (b).

***Expenditures represent the daily operating cost of the Community Center and multipurpose sports fields for days where the facility hosts regional sporting events and tournaments with participants from outside Santa Rosa County. Authority F.S. 125.0104 (5) (a) 1. a. and AGO 83-18.

****Expenditures are for a proportionate share of principal and interest related to the 2007 Revenue Bond that refinanced borrowing for improvements and repairs to the multi-purpose sports fields and beach park facilities. This debt will mature in December 2037, and the amount allocated to this purpose is approximately 11% of the revenues anticipated from the tourist development tax. Authority F.S. 125.0104 (5) (c).