

**RESOLUTION NO. 42-2025**

**A RESOLUTION OF THE CITY OF GULF BREEZE  
APPROVING A BUDGET FOR THE EXPENDITURE OF  
TOURIST DEVELOPMENT TAXES FOR FISCAL YEAR  
2026 BEGINNING OCTOBER 1, 2025.**

**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 5, 2025, and unanimously recommended approval to the City Council; and

**WHEREAS**, the City Council hereby approves the recommended plan for expenditure of TDT revenues for FY2026 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 TDT Fund adequate reserves to provide a full cost recovery plan for the replacement of the synthetic turf field no earlier than 2032; and

**WHEREAS**, beginning fiscal year 2025, the City Council will encumber from the TDT Fund \$400,000 annually for the next five plus years for the purpose of repaying a \$2.2 million dollar interfund loan to the City’s Emergency fund for hurricane repairs at Wayside Park with the exception of a reduced partial payment of \$199,320 in fiscal year 2026.

**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 FY2026, attached hereto as **Exhibit "A."** 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 3<sup>rd</sup> DAY OF SEPTEMBER 2025.**

**Time Adopted: 6:10 p.m.**


APPROVED:

**CITY OF GULF BREEZE, FLORIDA**



BY:   
Randy Hebert, Mayor Pro Tem

**ATTESTED**

BY:   
Leslie A. Guyer, CMC, City Clerk

**EXHIBIT A**

<b>DESCRIPTION</b>	<b>FY 2026 PROPOSED BUDGET</b>
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<b>TOURISM DEVELOPMENT REVENUES</b>	
Interlocal Tourist Development Taxes	\$580,000
Interfund GBFS Loan	0
<b>Total Revenues</b>	<u><b>\$580,000</b></u>
<b>Tourist Development Spending Plan</b>	
<u>Prof &amp; Contract Services</u>	
Chamber Of Commerce Tourism Support*	\$12,000
<u>Special Events</u>	
Annual Springfest	\$14,000
Annual Arts Festival	\$9,000
Sports Tourism Promo Mini-Grants*	\$5,000
<u>Loan Repayment</u>	
Wayside Park Hurricane Restoration	\$199,320
<u>Grants &amp; Funding</u>	
Splash Pad – Peak Tourist Season	\$9,000
<u>Operation &amp; Repairs</u>	
Beach/Fishing Pier Facilities Maintenance**	\$0
Recreation/Multi-Purpose Sports Facility Maintenance**	\$207,000
Shoreline Field Synthetic Turf (replacement program)	\$100,000
<u>Debt Service****</u>	
Debt Service – Principal & Interest	\$24,680
<b>Total Expenditures</b>	<b>\$580,000</b>
<b>Total Revenues</b>	<b>\$0</b>
<b>Total Expenditures</b>	<b>\$580,000</b>
<b>Surplus/-Deficit</b>	<b>\$0</b>

\* 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).**

**TOURIST DEVELOPMENT TAX FUND SPENDING PLAN FY2026**

DESCRIPTION	FY 24/25 AMENDED	FY2025-2026 BUDGET	PROJECTED RECURRING EXPENSE	NOTES*
Mariners Landing (Wayside Park) Hurricane Restoration	\$400,000	\$199,320	Repayment starting FY26.Pmt#2	\$2.2M Interfund loan from GBFS to be repaid over 5 ½ years. Pending FEMA & other grants may reduce the final cost share.
Synthetic Turf 10-Year Replacement	\$100,000	\$100,000	Yes. \$100,000/annual for 10-year replacement	Reso 24-2023 Capital Replacement
Sports Tourism Promo Mini-Grants	\$5,000	\$5,000	No. Same as previous.	Requests considered by TDAC on an individual basis
GB Chamber of Commerce Tourism Support	\$12,000	\$12,000	No. Tourism promotion.	Annual Presentation of Tourism Directory and Promotions by Chamber CEO
Annual Springfest	\$24,000	\$14,000	No. Tourist development event	Annual Presentation by Gulf Breeze Parks & Rec Director
Annual Arts Fest	\$9,000	\$9,000	No. Tourist development event	Annual Presentation by Gulf Breeze Arts Festival President
Beach/Fishing Pier Facilities Maintenance	\$92,000	\$0	Yes. Same as previous.	No spending plan for beach restoration/fishing pier maintenance for FY26
Recreation/Multi-Purpose Sports Facility Maintenance	\$36,320	\$207,000	Yes. Same as previous.	Repairs/Maintenance of the community center and the visit center parking lot repairs
Debt service – Principal & Interest	\$24,680	\$24,680	Yes. Same as previous.	Loan repayment for the community center.
Funding for splash pad operations for peak months through October 31 <sup>ST</sup>	\$9,000	\$9,000	Yes. Same as previous.	Represents peak month usage. The charge is billed to the rec center and offset from the TDT transfer.
Reserves	23,000	0		
<b>Total</b>	<b>\$735,000</b>	<b>\$580,000</b>		



## TOURIST DEVELOPMENT FUND BUDGET FY26 FUND 105 DEPT 3500

Each year, the City of Gulf Breeze must adopt a separate budget for the use of Tourist Development Taxes (TDT) generated within the City. In 1997, an inter-local agreement between the County and the City was enacted, whereby the County remits to the City 90% of TDT generated inside Gulf Breeze City Limits. The purpose of the Tourist Development Fund (TDF) is to allocate TDT revenue to promote and support the growth of local tourism.

### TDAC GOALS AND PRIORITIES

**Mission Statement:** To develop strategies, experiences, and activities that increase tourism-related revenue within the City of Gulf Breeze.

**Goals:**

- 1) Promote experiences for families.
- 2) Promote visitor experiences that offer alternatives to beach activity.
- 3) Hone communication with the hospitality industry and the City when promoting events.
- 4) Position parks as a destination for sports tournaments.

### Revenue

For the Fiscal Year 2025-26 spending plan, the Santa Rosa County Budget Office estimates the tourism development tax to be collected in the city at \$580,000, a decrease of \$155,000, or 21.09%. The current year's spending plan of \$735,000 was \$45,000 less than the prior year and is projected to end the year at approximately \$635,000, or \$100,000 less than anticipated. Revenues continue to trend downward, with FY2024 generating approximately \$210,000 less than FY2023, due mainly to the fact that the two months of August and September dipped to less than a third of the revenues for those two months in FY2023. Since FY 2013, the annual revenue generated by the Tourist Development Tax (TDT) has grown significantly from approximately \$65,000 to a high \$820,052.91 in 2023.

	FY2023 90% to GB	FY2024 90% to GB	FY2025 90% to GB	% Change Vs FY2023	% Change Vs FY2024
October	\$35,716.56	\$38,926.63	\$43,608.77	22%	12%
November	\$47,968.45	\$26,015.98	\$29,241.59	-39%	12%
December	\$27,849.36	\$25,731.45	\$24,365.13	-13%	-5%
January	\$26,826.25	\$20,288.48	\$14,438.83	-46%	-29%
February	\$41,362.54	\$27,501.67	\$26,194.77	-37%	-5%
March	\$67,477.58	\$56,866.28	\$45,858.66	-32%	-19%
April	\$73,775.56	\$56,056.26	\$56,042.53	-24%	0%
May	\$84,082.69	\$69,348.23	\$74,461.79	-11%	7%
June	\$84,082.69	\$87,810.24			
July	\$95,793.87	\$99,425.09			
August	\$124,599.11	\$56,821.27			
September	\$110,518.25	\$41,597.87			
<b>Total</b>	<b>\$820,052.91</b>	<b>\$606,389.45</b>	<b>\$314,212.07</b>		

Provided by Santa Rosa County Budget Office

**Current Year Spending and Achievements**

Fiscal Year 2025 included hurricane repairs and the re-opening of Mariners Landing after an eight-year closure. The waterfront park with boat ramp and fishing pier was formerly named Wayside Park. While the city still awaits final determination of award by FEMA, the TDT is funding the repairs for a total \$2.2 million at \$400,00 per year. For the next fiscal year, this interfund loan payment will be halved.

**Proposed FY2026 Spending Plan**

The FY 2026 spending plan proposes a partial repayment of the interfund loan from the city's emergency fund for hurricane repairs to Mariners Landing. The reduced partial repayment from \$400,000 to \$199,320 ensures other repairs and maintenance to the city's Community Center, stucco, and visit center parking lot repairs, increasing Recreation/Multi-Purpose Sports Facility Maintenance from \$36,320 current year to \$207,000 next year. There is no spending proposed next year for Beach Restoration/Fishing Pier Maintenance, and so that line item has been reduced by \$92,000.

Secondly, the City Council approved a plan by resolution setting aside \$100,000 in TDT annually for a 10-year synthetic turf replacement plan in support of the city's athletic tourism in a successful partnership with Exos Sports, the University of West Florida, and NCAA division sports.

The remaining funds are allocated for recurring expenses for tourism promotions, Chamber of Commerce tourism publications, debt service, the annual Gulf Breeze Arts Fest, and the Spring Fest has been reduced from \$24,000 to \$14,000.

Calculations as of 09/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ORIGINAL BUDGET	2024-25 ACTIVITY THRU 09/30/25	2025-26 REQUESTED BUDGET	2025-26 PRELIMINARY BUDGET	2025-26 APPROVED BUDGET
Fund: 105 TOURIST DEVELOPMENT FUND							
SUPPLIES & EXPENSES							
105-3400-552.52-03	TOURIST DEVELOPMENT	0	0	2,250	0	0	0
105-3400-552.52-71	TDC - ARTS FESTIVAL	9,000	9,000	9,000	9,000	9,000	0
105-3400-552.52-74	TDC - SPORTS TOURNAMENT	0	0	0	5,000	5,000	0
105-3400-552.52-79	TDC - MISCELLANEOUS	252,013	47,000	43,888	26,000	26,000	0
	SUPPLIES & EXPENSES	<u>261,013</u>	<u>56,000</u>	<u>55,138</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>
CAPITAL EXPENDITURES							
105-3400-563.63-10	IMPROV OTHER THAN BLDGS	1,028,572	0	1,416,179	199,320	199,320	0
105-3400-563.63-10-SHADES	IMPROV OTHER THAN BLDGS	10,125	0	34,081	0	0	0
	CAPITAL EXPENDITURES	<u>1,038,697</u>	<u>0</u>	<u>1,450,260</u>	<u>199,320</u>	<u>199,320</u>	<u>0</u>
TRANSFERS IN / OUT							
105-3400-591.91-10	TRANSFERS	9,000	426,000	319,500	9,000	9,000	0
105-3400-591.91-10-TDCBCH	TRANSFERS	92,000	92,000	69,000	0	0	0
105-3400-591.91-10-TDCFLD	TRANSFERS	191,320	136,320	102,240	307,000	307,000	0
105-3400-591.91-10-TDCINT	TRANSFERS	9,000	9,000	6,750	9,000	9,000	0
105-3400-591.91-10-TDCPRN	TRANSFERS	15,680	15,680	11,760	15,680	15,680	0
	TRANSFERS IN / OUT	<u>317,000</u>	<u>679,000</u>	<u>509,250</u>	<u>340,680</u>	<u>340,680</u>	<u>0</u>
APPROPRIATIONS - FUND 105		<u>1,616,710</u>	<u>735,000</u>	<u>2,014,648</u>	<u>580,000</u>	<u>580,000</u>	<u>0</u>