RESOLUTION NO. 28-2026

A RESOLUTION OF THE CITY OF GULF BREEZE APPROVING A BUDGET FOR THE EXPENDITURE OF TOURIST DEVELOPMENT TAXES FOR FISCAL YEAR 2027 BEGINNING OCTOBER 1, 2026.

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 FY2027 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, in fiscal year 2025, the City Council began encumbering $400,000 annually from the TDT Fund for the next five-plus years to repay a $2.2 million interfund loan from the City's Emergency Fund for hurricane repairs at Mariners Landing (formerly Wayside Park), with fiscal year 2026 being the only year in which the full $400,000 was not funded, when a reduced partial payment of $199,320 was made; and

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 FY2027, 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 9th DAY OF SEPTEMBER 2026.

CITY OF GULF BREEZE • FLORIDA • CITY OF GULF BREEZE 1961

CITY OF GULF BREEZE, FLORIDA

BY: ______________________
JB Schluter, Mayor

ATTESTED

BY: ______________________
Leslie A. Guyer, MMC, City Clerk

EXHIBIT A

DESCRIPTION	FY 2027 PROPOSED BUDGET
TOURISM DEVELOPMENT REVENUES	
Interlocal Tourist Development Taxes	$752,610
Reserves Brought Forward	$87,070
Total Revenues	**$839,680**
Tourist Development Spending Plan	
Prof & Contract Services	
Chamber Of Commerce Tourism Support*	$12,000
Special Events	
Annual Springfest	$20,000
Annual Arts Festival	$9,000
Sports Tourism Promo Mini-Grants*	$5,000
Loan Repayment	
Mariners Landing (formerly Wayside Park) Hurricane Restoration	$400,000
Grants & Funding	
Splash Pad – Peak Tourist Season	$9,000
Operation & Repairs	
Beach/Fishing Pier Facilities Maintenance**	$10,000
Recreation/Multi-Purpose Sports Facility Maintenance (including basketball court replacement & refinishing) **	$210,000
Shoreline Field Synthetic Turf (replacement program)	$100,000
Sidewalk Replacement/ADA Shoreline Park North	$40,000
Debt Service****	
Debt Service – Principal & Interest	$24,680
Total Expenditures	**$839,680**
Total Revenues	**$839,680**
Total Expenditures	**$839,680**
Surplus/-Deficit	**$0**

* 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 when 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 FUND BUDGET FY27
FUND 105 DEPT 3500

GULF BREEZE
Established 1828

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.

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

Goals and Priorities:

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.

Current Year Revenue Snapshot

The current year is trending higher than projected by approximately 17% in the Fall, Winter, and Spring months. For Fiscal Year 2025-26, the Santa Rosa County Budget Office estimated a 21% reduction in revenues from the prior year, for a total of $580,000, a decrease of $155,000. The prior year's revenue was approximately $596,000, which was $139,000 less than projected.

Since FY 2013, the annual revenue generated by the Tourist Development Tax (TDT) has grown significantly from approximately $65,000 to a high of $820,052.91 in 2023.

	FY2023 90% to GB	FY2024 90% to GB	FY2025 90% to GB	FY 2026 90% to GB	FY 2026 % Change vs Peak FY 2023
October	$35,716.56	$38,926.63	$43,608.77	$43,724.91	-8.85%
November	$47,968.45	$26,015.98	$29,241.59	$24,276.83	-32.03%
December	$27,849.36	$25,731.45	$24,365.13	$27,931.30	0.29%
January	$26,826.25	$20,288.48	$14,438.83	$24,095.59	-10.18%
February	$41,362.54	$27,501.67	$26,194.77	$32,419.53	-21.62%
March	$67,477.58	$56,866.28	$45,858.66	$61,014.06	-9.58%
April	$73,775.56	$56,056.26	$56,042.53	$64,228.82	-12.94%
May	$84,082.69	$69,348.23	$74,461.79	$74,822.04	-11.01%
June	$84,082.69	$87,810.24	$92,609.66		
July	$95,793.87	$99,425.09	$96,183.77		
August	$124,599.11	$56,821.27	$54,060.80		
September	$110,518.25	$41,597.87	$39,004.89		
Total	**$820,052.91**	**$606,389.45**	**$596,071.19**	**$352,513.08**	

Provided by Santa Rosa County Budget Office

Current Year Spending and Achievements

Fiscal Year 2026 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. The TDT funded repairs for a total of $2.2 million at $400,000 per year. In the current fiscal year, the interfund loan repayment was halved pending actual collections. At year end, any increase in revenues over projections will be used towards the hurricane repairs repayment for Mariners Landing.

Proposed FY2027 Spending Plan

The FY 2027 spending plan proposes a total spending of $839,680. The draft budget includes the 5-year annual $400,000 repayment of the interfund loan from the city's emergency fund for hurricane repairs to Mariners Landing. Additionally, due to Tropical Storm Bertha, beach renourishment and beach/fishing pier facilities maintenance is funded at $10,000.

Secondly, the City Council approved a plan by Resolution 24-2023 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 I sports.

Other proposed capital projects include Gym Floor B replacement costing $200,000, partial sidewalk replacement at Shoreline Park North costing $40,000, and Gym A Basketball Court resurfacing for $10,000.

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.

DESCRIPTION	FY 2025-26	FY2026-27 SPENDING PLAN	PROJECTED RECURRING EXPENSE	NOTES*
Mariners Landing Hurricane Restoration	Reduced to $200,000 Year 2/5	$400,000 Year 3/5	Yes. $400,000 repayment FY25 – FY2030.	$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 Year 3/10	$100,000 Year 4/10	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	$12,000	$20,000	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	$0	$10,000	Yes. Recurring	10% parks&rec/tourism maintenance costs
Recreation/Multi-Purpose Sports Facility Maintenance (Including Basketball Court Replacement and Refinishing)	$36,320	$210,000	Yes. $36,320 recurring expense. Remainder non-recurring expense.	Based on 35% tourism share Basketball Court Replacement and Refinishing
Debt service – Principal & Interest	$24,680	$24,680	Yes. Same as previous.	Loan repayment on the community center.
Funding for splash pad operations for peak months through October 31ST	$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.
Sidewalk Replacement/ADA Shoreline Park North	--	$40,000	No.	
Reserves	$0	$0		
Total		$839,680		

BUDGET REPORT FOR CITY OF GULF BREEZE

Calculations As Of 07/31/2026

GL Number	Description	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	26-27 Requested	26-27 Preliminary
105						
0000						
GRANT & INTERGOV REV						
105-0000-369.01-40	TOURIST DEVELOPMENT FUNDS	580,000.00	580,000.00	213,462.22	752,610.00	752,610.00
INCREASED SLIGHTLY ABOVE CY PROJECTIONS					752,610.00	752,610.00
GRANT & INTERGOV REV		580,000.00	580,000.00	213,462.22	752,610.00	752,610.00
BUDGETED RESERVES						
105-0000-380.00-00	RESERVES BROUGHT FWD (BUDGET ONL		94,465.34		87,070.00	87,070.00
FY26 PROJECTED EXCESS REVENUES BROUGHT FORWARD					87,070.00	87,070.00
BUDGETED RESERVES			94,465.34		87,070.00	87,070.00
Total 0000:		580,000.00	674,465.34	213,462.22	839,680.00	839,680.00
3400						
SUPPLIES & EXPENSES						
105-3400-552.52-03	TOURIST DEVELOPMENT			9,000.00		
105-3400-552.52-71	TDC - ARTS FESTIVAL	9,000.00	9,000.00		9,000.00	9,000.00
ART FEST					9,000.00	9,000.00
105-3400-552.52-74	TDC - SPORTS TOURNAMENT	5,000.00	5,000.00	2,250.00	5,000.00	5,000.00
INNISFREE BASKETBALL TOURNAMENTS					2,250.00	2,250.00
ADDITIONAL MINI GRANTS					2,750.00	2,750.00
	GL # FOOTNOTE TOTAL				5,000.00	5,000.00
105-3400-552.52-79	TDC - MISCELLANEOUS	26,000.00	26,000.00	13,000.00	32,000.00	32,000.00
SPRINGFEST					20,000.00	20,000.00
CHAMBER OF COMMERCE					12,000.00	12,000.00
	GL # FOOTNOTE TOTAL				32,000.00	32,000.00
SUPPLIES & EXPENSES		40,000.00	40,000.00	24,250.00	46,000.00	46,000.00
CAPITAL EXPENDITURES						
105-3400-563.63-10	IMPROV OTHER THAN BLDGS	199,320.00	293,785.34	61,940.33		
MARINERS LANDING HURRICANE RESTORATION - YR 3 PARTIAL $400K ANNUAL PAYMENT						
CAPITAL EXPENDITURES		199,320.00	293,785.34	61,940.33		
TRANSFERS IN / OUT						
105-3400-591.91-10	TRANSFERS	9,000.00	9,000.00	104,160.00	449,000.00	449,000.00
MARINERS LANDING HURRICANE RESTORATION - YR 3 $400K ANNUAL PAYMENT					400,000.00	400,000.00
PARKS SIDEWALK REPAIRS/IMPROVEMENTS					40,000.00	40,000.00
SPLASH PAD OPERATING FOR PEAK MONTHS					9,000.00	9,000.00
	GL # FOOTNOTE TOTAL				449,000.00	449,000.00
105-3400-591.91-10-TDCBCH	TRANSFERS				10,000.00	10,000.00
BEACH NOURISHMENT					10,000.00	10,000.00
105-3400-591.91-10-TDCFLD	TRANSFERS	307,000.00	307,000.00	153,500.00	310,000.00	310,000.00
10 YR TURF REPLACEMENT SAVINGS (YR 3)					100,000.00	100,000.00
RECREATION/MULTI PURPOSE FACILITY MAINTENANCE					210,000.00	210,000.00
	GL # FOOTNOTE TOTAL				310,000.00	310,000.00
105-3400-591.91-10-TDCINT	TRANSFERS	9,000.00	9,000.00	4,500.00	9,000.00	9,000.00
DEBT SVC FROM 2007 REV BOND USED FOR PARK FACILITIES - INTEREST					9,000.00	9,000.00
105-3400-591.91-10-TDCPRN	TRANSFERS	15,680.00	15,680.00	7,840.00	15,680.00	15,680.00
DEBT SVC FROM 2007 REV BOND USED FOR PARK FACILITIES - PRINCIPAL					15,680.00	15,680.00
TRANSFERS IN / OUT		340,680.00	340,680.00	270,000.00	793,680.00	793,680.00
Total 3400:		(580,000.00)	(674,465.34)	(356,190.33)	(839,680.00)	(839,680.00)

BUDGET REPORT FOR CITY OF GULF BREEZE

Calculations As Of 07/31/2026

GL Number	Description	25-26 Original Budget	25-26 Amended Budget	25-26 Activity	26-27 Requested	26-27 Preliminary
105						
Fund 105 - TOURIST DEVELOPMENT FUND:						
TOTAL ESTIMATED REVENUES		580,000.00	674,465.34	213,462.22	839,680.00	839,680.00
TOTAL APPROPRIATIONS		580,000.00	674,465.34	356,190.33	839,680.00	839,680.00
NET OF REVENUES & APPROPRIATIONS:		0.00	0.00	(142,728.11)	0.00	0.00