

**Special Revenue Fund Tourist Development**



*Panama City Beach  
Relaxing & Inviting!*



**Tourist Development Council Summary Fund**

Tourist Development Council Fund - 125: FY 2008 - \$ 4,271,652  
 FY 2009 - \$ 4,471,725

**Description**

To account for revenues and expenditures of the first two cents of the Tourist Development Tax for Panama City Beach in accordance with Chapter 125.010, Florida Statutes.

**Major Services**

The Tourist Development Council Fund is used for the following major functions:

- Tourism Administration
- Tourism Promotion (by contract with the Convention & Visitors Bureau)
- Product Improvement
- Transfer/Reserves/Miscellaneous

| <b>Major Revenue Sources</b> |                               |                                |
|------------------------------|-------------------------------|--------------------------------|
| <b>Revenues</b>              | <b>FY2008 Budget Millions</b> | <b>FY2009 Adopted Millions</b> |
| Sales & Use Tax - Tourism    | \$3.656                       | \$3.800                        |
| Miscellaneous Revenues       | .046                          | .043                           |
| Fund Balance/Other Sources   | <u>.570</u>                   | <u>.628</u>                    |
| <b>Total</b>                 | <b>\$4.272</b>                | <b>\$4.471</b>                 |

| <b>Appropriation Sources</b> |                               |                                |
|------------------------------|-------------------------------|--------------------------------|
| <b>Expenditures</b>          | <b>FY2008 Budget Millions</b> | <b>FY2009 Adopted Millions</b> |
| Personal Services            | \$.067                        | \$.063                         |
| Operating Expenses           | 3.550                         | 3.859                          |
| Capital Outlay               | .048                          | .000                           |
| Other Sources/Reserves       | <u>.607</u>                   | <u>.549</u>                    |
| <b>Total</b>                 | <b>\$4.272</b>                | <b>\$4.471</b>                 |

Tourist Development Council Revenues & Expenditures

| Revenues                  | FY 2007<br>Actual       | FY 2008<br>Budget       | FY 2009<br>Adopted      | % Change     |
|---------------------------|-------------------------|-------------------------|-------------------------|--------------|
| Taxes                     | 4,139,519               | 3,848,558               | 4,000,000               | 3.94%        |
| Miscellaneous Revenue     | <u>59,886</u>           | <u>37,286</u>           | <u>45,500</u>           | 22.03%       |
| <b>Total Receipts</b>     | <b><u>4,199,405</u></b> | <b><u>3,885,844</u></b> | <b><u>4,045,500</u></b> | <b>4.11%</b> |
| 95% of Estimated Receipts |                         | 3,691,552               | 3,843,225               | 4.11%        |
| Intergovernmental Revenue | 243,215                 | 0                       | 0                       | 0.00%        |
| Other Non-Revenues        | <u>36,192</u>           | <u>580,100</u>          | <u>628,500</u>          | 8.34%        |
| <b>Total Revenues</b>     | <b>\$4,478,812</b>      | <b>\$4,271,652</b>      | <b>\$4,471,725</b>      | <b>4.68%</b> |

| Expenditures                | FY 2007<br>Actual  | FY 2008<br>Budget  | FY 2009<br>Adopted | % Change     |
|-----------------------------|--------------------|--------------------|--------------------|--------------|
| 0265 Tourism Promotion      | 2,775,364          | 2,676,449          | 2,967,330          | 10.87%       |
| 0275 Tourism Administration | 293,295            | 377,169            | 343,112            | (9.03%)      |
| 0280 Product Improvement    | 559,346            | 648,034            | 661,283            | (2.04%)      |
| 0980 Transfers/Reserves     | <u>0</u>           | <u>570,000</u>     | <u>500,000</u>     | (12.28%)     |
| <b>Total Expenditures</b>   | <b>\$3,628,005</b> | <b>\$4,271,652</b> | <b>\$4,471,725</b> | <b>4.68%</b> |



**Fund:** Tourist Development Council - 125  
**Department:** Tourist Development  
**Division:** Tourism Administration - 0275

**Program Description**

The Tourist Development Council (TDC) administers the 3% tourist development tax, collected in a special taxing district on Panama City Beach, and Mexico Beach, with one cent of the Panama City Beach tax being designated to beach nourishment. The tax collected is used to advertise and market these beaches as vacation destinations nationally and internationally in order to enhance the tourism industry, as well as the general public's image of the area and attractions.

**Mission Statement**

Ensure proper administration of the tourist development tax that supports tourism promotion and product improvement. Continue to improve the appearance of the beaches within the special taxing districts, enhancing the visual image through beach trash pick-up programs and landscaping of public right-of-ways within the special taxing districts.

**Focus Area: Evaluation of Operations Top to Bottom**

**Program Goal 1:** To increase tourist development tax collections in the Panama City Beach special taxing district.

**Objective:** Contract with the Panama City Beach Convention & Visitors Bureau, Inc. to advertise, promote, and market Panama City Beach.

| <b>Performance Indicators</b>  | <b>Actual<br/>2007</b> | <b>Budget<br/>2008</b> | <b>Adopted<br/>2009</b> |
|--|------------------------|------------------------|-------------------------|
| <i>Number of requests for vacation planner</i>                         | 100,204                | 112,000                | 112,000                 |
| <i>Number of visits to Panama City Beach website</i>                   | 744,348                | 1,500,000              | 1,500,000               |
| <i>Number of visitors to Panama City Beach Official Welcome Center</i> | 58,800                 | 65,000                 | 65,000                  |

**Program Goal 2:** To increase the number of visitor inquiries to the Panama City Beach special taxing district.

**Objective:** Advertise in general consumer, family travel, travel trade publications, sports marketing publications, newspaper, radio, and television; attend consumer, travel trade, and sports marketing trade shows and conferences, and conduct public relations efforts.

|  |           |           |           |
|--|-----------|-----------|-----------|
| <i>Funds allocated to media advertising/public relations</i> | 1,014,038 | 1,724,810 | 1,500,000 |
|--|-----------|-----------|-----------|

**Program Goal 3:** To enhance and improve the image of the Panama City Beach special taxing district.

**Objective:** Continue ongoing maintenance on the TDC landscaping sites throughout the special taxing district, increase the number of tons of beach trash removed along 17 miles of beaches, and maintain the beach raking program.

|   |     |     |     |
|---|-----|-----|-----|
| <i>Number of landscaping sites maintained</i>   | 6   | 6   | 6   |
| <i>Tons of trash removed from beaches</i>       | 554 | 600 | 600 |
| <i>Number of times for routine beach raking</i> | 26  | 26  | 26  |

**2009 Key Action Steps**

- Prepare and conduct a comprehensive marketing plan, and a public relations program; conduct initiatives to better communicate with Panama City Beach stakeholders via enhanced web site.
- Conduct initiatives to increase traffic to the Panama City Beach official Websites (thebeachloversbeach.com and thesportsloversbeach.com).
- Conduct familiarization tours for travel writers, and site inspections for meeting planners and group tour operators/leaders. Attend meetings and conventions trade shows to increase number of meetings hosted by the destination. Attend sports marketing trade shows to increase the number of sporting events to the special taxing district and Bay County.

Fund: Tourist Development Council - 125  
 Function: Economic Environment - 550  
 Acct/Dept: Tourism Administration - 0275

| Expenditures                 | FY 2007<br>Actual | FY 2008<br>Budget | FY 2009<br>Adopted | % Change       |
|------------------------------|-------------------|-------------------|--------------------|----------------|
| <b>Department - 0275</b>     |                   |                   |                    |                |
| Total Personnel Services     | 58,038            | 66,960            | 63,562             | (5.07%)        |
| Total Operating Expenses     | 228,553           | 243,049           | 248,285            | 2.15%          |
| Total Capital Outlay         | 6,705             | 47,550            | 0                  | (100.00%)      |
| Total Non-Operating Expenses | 0                 | 19,610            | 31,265             | 59.43%         |
| <b>Total Expenses</b>        | <b>\$293,296</b>  | <b>\$377,169</b>  | <b>\$343,112</b>   | <b>(9.03%)</b> |

| Capital Outlay - Equipment | New / Replace | Unit Cost            | Total Cost |
|----------------------------|---------------|----------------------|------------|
| None                       |               | Total Capital Outlay | \$0        |

| Authorized Personnel   | FY 2007<br>Actual | FY 2008<br>Approved | FY 2009<br>Adopted |
|------------------------|-------------------|---------------------|--------------------|
| Executive Director     | 1                 | 1                   | 0                  |
| Office Manager         | 1                 | 1                   | 1                  |
| <b>Total Personnel</b> | <b>2</b>          | <b>2</b>            | <b>1</b>           |

Significant expenditure and staffing changes: *None.*



**Fund:** Tourist Development Council - 125  
**Function:** Economic Environment - 550  
**Acct/Dept:** Tourism Promotion - 0265  
                   Production Improvement - 0280  
                   Transfers/Reserves/Misc - 0980

| <b>Expenditures</b>      | <b>FY 2007<br/>Actual</b> | <b>FY 2008<br/>Budget</b> | <b>FY 2009<br/>Adopted</b> | <b>% Change</b> |
|--------------------------|---------------------------|---------------------------|----------------------------|-----------------|
| <b>Department - 0265</b> |                           |                           |                            |                 |
| Total Operating Expenses | <u>2,775,364</u>          | <u>2,676,449</u>          | <u>2,967,330</u>           | 10.87%          |
| <b>Total Expenses</b>    | <b>\$2,775,364</b>        | <b>\$2,676,449</b>        | <b>\$2,967,330</b>         | <b>10.87%</b>   |

Tourism Promotion houses contracted services with the Convention & Visitors Bureau for advertising, promoting and marketing Panama City Beach.

| <b>Expenditures</b>          | <b>FY 2007<br/>Actual</b> | <b>FY 2008<br/>Budget</b> | <b>FY 2009<br/>Adopted</b> | <b>% Change</b> |
|------------------------------|---------------------------|---------------------------|----------------------------|-----------------|
| <b>Department - 0280</b>     |                           |                           |                            |                 |
| Total Operating Expenses     | 559,347                   | 630,493                   | 643,742                    | 2.10%           |
| Total Capital Outlay         | 0                         | 0                         | 0                          | 0.00%           |
| Total Non-Operating Expenses | <u>0</u>                  | <u>17,541</u>             | <u>17,541</u>              | 0.00%           |
| <b>Total Expenses</b>        | <b>\$559,347</b>          | <b>\$648,034</b>          | <b>\$661,283</b>           | <b>2.04%</b>    |

Product Improvement houses contracted services for consultation (inspections), beach clean up (trash service), landscape maintenance, etc.

| <b>Expenditures</b>          | <b>FY 2007<br/>Actual</b> | <b>FY 2008<br/>Budget</b> | <b>FY 2009<br/>Adopted</b> | <b>% Change</b> |
|------------------------------|---------------------------|---------------------------|----------------------------|-----------------|
| <b>Department - 0980</b>     |                           |                           |                            |                 |
| Total Non-Operating Expenses | <u>0</u>                  | <u>570,000</u>            | <u>500,000</u>             | (12.28%)        |
| <b>Total Expenses</b>        | <b>\$0</b>                | <b>\$570,000</b>          | <b>\$500,000</b>           | <b>(12.28%)</b> |

**Mexico Beach**



**Mexico Beach Summary Fund**

Mexico Beach TDC Fund - 126: FY 2008 - \$ 285,619  
 FY 2009 - \$ 323,810

**Description**

To account for revenues and expenditures of the Tourist Development Tax for Mexico Beach in accordance with Chapter 125.010, Florida Statutes.

**Major Services**

The Mexico Beach - TDC Fund consists of the following major function:

- Mexico Beach TDC

| <b>Major Revenue Sources</b> |                               |                                |
|------------------------------|-------------------------------|--------------------------------|
| <b>Revenues</b>              | <b>FY2008 Budget Millions</b> | <b>FY2009 Adopted Millions</b> |
| Sales & Use Tax - Tourism    | \$ .192                       | \$ .190                        |
| Miscellaneous Revenues       | .004                          | .004                           |
| Fund Balance/Other Sources   | <u>.090</u>                   | <u>.130</u>                    |
| <b>Total</b>                 | <b>\$ .286</b>                | <b>\$ .324</b>                 |

| <b>Appropriation Sources</b> |                               |                                |
|------------------------------|-------------------------------|--------------------------------|
| <b>Expenditures</b>          | <b>FY2008 Budget Millions</b> | <b>FY2009 Adopted Millions</b> |
| Personnel Services           | \$ .055                       | \$ .065                        |
| Operating Expenses           | .157                          | .158                           |
| Other Sources/Reserves       | <u>.074</u>                   | <u>.101</u>                    |
| <b>Total</b>                 | <b>\$ .286</b>                | <b>\$ .324</b>                 |



**Mexico Beach Revenues & Expenditures**

| <b>Revenues</b>           | <b>FY 2007<br/>Actual</b> | <b>FY 2008<br/>Budget</b> | <b>FY 2009<br/>Adopted</b> | <b>% Change</b> |
|---------------------------|---------------------------|---------------------------|----------------------------|-----------------|
| Taxes                     | 227,132                   | 201,915                   | 200,000                    | (0.95%)         |
| Miscellaneous Revenue     | <u>5,942</u>              | <u>4,000</u>              | <u>4,011</u>               | 0.26%           |
| <b>Total Receipts</b>     | <b>233,074</b>            | <b><u>205,915</u></b>     | <b><u>204,011</u></b>      | <b>(0.92%)</b>  |
| 95% of Estimated Receipts |                           | 195,619                   | 193,810                    | (0.92%)         |
| Other Non-Revenues        | <u>1,579</u>              | <u>90,000</u>             | <u>130,000</u>             | 44.44%          |
| <b>Total Revenues</b>     | <b>\$234,653</b>          | <b>\$285,619</b>          | <b>\$323,810</b>           | <b>13.37%</b>   |

| <b>Expenditures</b>       | <b>FY 2007<br/>Actual</b> | <b>FY 2008<br/>Budget</b> | <b>FY 2009<br/>Adopted</b> | <b>% Change</b> |
|---------------------------|---------------------------|---------------------------|----------------------------|-----------------|
| 0286 Mexico Beach - TDC   | <u>206,659</u>            | <u>285,619</u>            | <u>323,810</u>             | 13.37%          |
| <b>Total Expenditures</b> | <b>\$206,659</b>          | <b>\$285,619</b>          | <b>\$323,810</b>           | <b>13.37%</b>   |

**Fund:** Mexico Beach TDC - 126  
**Function:** Economic Environment - 550  
**Acct/Dept:** Mexico Beach - TDC - 0286

| <b>Expenditures</b>          | <b>FY 2007<br/>Actual</b> | <b>FY 2008<br/>Budget</b> | <b>FY 2009<br/>Adopted</b> | <b>% Change</b> |
|------------------------------|---------------------------|---------------------------|----------------------------|-----------------|
| <b>Department - 0286</b>     |                           |                           |                            |                 |
| Total Personnel Services     | 53,100                    | 54,759                    | 64,731                     | 18.21%          |
| Total Operating Expenses     | 153,559                   | 157,117                   | 157,898                    | 0.50%           |
| Total Non-Operating Expenses | <u>0</u>                  | <u>73,743</u>             | <u>101,181</u>             | 37.21%          |
| <b>Total Expenses</b>        | <b>\$206,659</b>          | <b>\$285,619</b>          | <b>\$323,810</b>           | <b>13.37%</b>   |

The Community Development Council (CDC) administers the 3% Tourist Development Tax collected in a special taxing district on Mexico Beach. The tax collected is used to advertise and market these beaches as vacation destinations nationally and internationally in order to enhance the tourism industry.

| <b>Authorized Personnel</b> | <b>FY 2007<br/>Actual</b> | <b>FY 2008<br/>Approved</b> | <b>FY 2009<br/>Adopted</b> |
|-----------------------------|---------------------------|-----------------------------|----------------------------|
| Marketing Manager           | <u>1</u>                  | <u>1</u>                    | <u>1</u>                   |
| <b>Total Personnel</b>      | <b>1</b>                  | <b>1</b>                    | <b>1</b>                   |

**Beach Nourishment Summary Fund**

Beach Nourishment TDC Fund - 127: FY 2008 - \$ 12,011,472  
 FY 2009 - \$ 14,193,585

**Description**

To account for revenues and expenditures of the third (3<sup>rd</sup>) cent of the Tourist Development Tax for Panama City Beach in accordance with Chapter 125.010, Florida Statutes, used for beach nourishment.

**Major Services**

The Beach Nourishment - TDC Fund consists of the following major function:

- Beach Nourishment - TDC

| <b>Major Revenue Sources</b> |                               |                                |
|------------------------------|-------------------------------|--------------------------------|
| <b>Revenues</b>              | <b>FY2008 Budget Millions</b> | <b>FY2009 Adopted Millions</b> |
| Sales & Use Tax - Tourism    | \$1.823                       | \$1.900                        |
| State Grant                  | .000                          | .000                           |
| Miscellaneous Revenues       | .288                          | .393                           |
| Fund Balance/Other Sources   | <u>9.900</u>                  | <u>11.900</u>                  |
| <b>Total</b>                 | <b>\$12.011</b>               | <b>\$14.193</b>                |

| <b>Appropriation Sources</b> |                               |                                |
|------------------------------|-------------------------------|--------------------------------|
| <b>Expenditures</b>          | <b>FY2008 Budget Millions</b> | <b>FY2009 Adopted Millions</b> |
| Operating Expenses           | \$.956                        | \$.962                         |
| Capital Outlay               | .060                          | .000                           |
| Other Sources/Reserves       | <u>10.995</u>                 | <u>13.231</u>                  |
| <b>Total</b>                 | <b>\$12.011</b>               | <b>\$14.193</b>                |



**Beach Nourishment Revenues & Expenditures**

| <b>Revenues</b>           | <b>FY 2007<br/>Actual</b> | <b>FY 2008<br/>Budget</b> | <b>FY 2009<br/>Adopted</b> | <b>% Change</b> |
|---------------------------|---------------------------|---------------------------|----------------------------|-----------------|
| Sales & Use Tax - Tourism | 2,071,542                 | 1,919,220                 | 2,000,000                  | 4.21%           |
| Miscellaneous Revenue     | <u>452,650</u>            | <u>303,382</u>            | <u>414,300</u>             | 36.56%          |
| <b>Total Receipts</b>     | <b><u>2,524,192</u></b>   | <b><u>2,222,602</u></b>   | <b><u>2,414,300</u></b>    | <b>8.62%</b>    |
| 95% of Estimated Receipts |                           | 2,111,472                 | 2,293,585                  | 8.62%           |
| Intergovernmental Revenue | 227,560                   | 0                         | 0                          | 0.00%           |
| Miscellaneous Revenue     | 154,347                   | 0                         | 0                          | 0.00%           |
| Other Non-Revenues        | <u>0</u>                  | <u>9,900,000</u>          | <u>11,900,000</u>          | 20.20%          |
| <b>Total Revenues</b>     | <b>\$2,906,099</b>        | <b>\$12,011,472</b>       | <b>\$14,193,585</b>        | <b>18.17%</b>   |

| <b>Expenditures</b>          | <b>FY 2007<br/>Actual</b> | <b>FY 2008<br/>Budget</b> | <b>FY 2009<br/>Adopted</b> | <b>% Change</b> |
|------------------------------|---------------------------|---------------------------|----------------------------|-----------------|
| 0291 Beach Nourishment - TDC | 1,146,182                 | 1,016,647                 | 14,193,585                 | 1296.12%        |
| 0291 Reserve                 | <u>0</u>                  | <u>10,994,825</u>         | <u>0</u>                   | (100.00%)       |
| <b>Total Expenditures</b>    | <b>\$1,146,182</b>        | <b>\$12,011,472</b>       | <b>\$14,193,585</b>        | <b>18.17%</b>   |



**Fund:** Tourist Development Council - 127  
**Department:** Tourist Development  
**Division:** Beach Nourishment - TDC - 0291

**Program Description**

The Tourist Development Council (TDC) administers the 3% Tourist Development Tax, collected in a special taxing district on Panama City Beach and Mexico Beach, with one cent (the "third cent") of the Panama City Beach tax (Fund 127) being designated to beach nourishment construction, planning, and monitoring.

**Mission Statement**

Ensure proper administration of the third cent Tourist Development Tax that supports beach nourishment and related activities. Continue to comply with State of Florida and Federal permit conditions issued for the nourishment project completed in March 2007; finalize offshore borrow areas for future renourishment projects, and initiate permitting and engineering/design for future renourishment projects.

**Focus Area: Transportation Concurrency/Growth Management**

**Program Goal 1:** Continue to comply with State of Florida and Federal permit conditions regarding sea turtle nesting monitoring.

**Objective:** Perform sea turtle nesting monitoring, and daily survey for turtle crawls/nests between May 1 and September 1.

| <b>Performance Indicators</b>     | <b>Actual<br/>2007</b> | <b>Actual<br/>2008</b> | <b>Adopted<br/>2009</b> |
|-----------------------------------|------------------------|------------------------|-------------------------|
| <i>Number of sea turtle nests</i> | 11                     | 22                     | 20                      |
| <i>Number of false crawls</i>     | 7                      | 20                     | 10                      |

**Program Goal 2:** Continue to comply with State of Florida and Federal permit conditions regarding tilling and scarp leveling prior to and during sea turtle nesting season.

**Objective:** Till the beach along the entire project area prior to sea turtle and bird nesting season. Level scarps (vertical drops in the beach near the waterline caused by high water/erosion events) in the beach along the entire project area prior to sea turtle and bird nesting season, as well as possible areas during sea turtle nesting season.

|  |   |   |   |
|--|---|---|---|
| <i>Till the beach prior to sea turtle nesting season</i> | 1 | 1 | 1 |
| <i>Level the scarps along the beach</i>                  | 1 | 3 | 4 |

**Program Goal 3:** Continue to comply with State of Florida and Federal permit conditions regarding required monitoring and finalize the offshore borrow areas, as well as finalize the offshore borrow areas for future renourishment projects.

|   |   |   |   |
|---|---|---|---|
| <i>Beach and borrow area monitoring</i> | 1 | 1 | 1 |
| <i>Finalize sand search</i>             | 1 | 1 | 1 |

**2009 Key Action Steps**

- Conduct daily surveys for turtle tracks between May 1 and September 1.
- Relocate sea turtle nests, if necessary; and monitor hatching emergence (June 1-October 31).
- Submit documentation at the end of the sea turtle nesting season to County, TDC, state, and federal agencies.
- Prior to sea turtle nesting season (March 1), till the entire beach from the dune to the water line in order to loosen the sand, and level scarps along the entire beach in order to allow sea turtles to crawl up the beach.
- Conduct the second yearly survey monitoring of the beach and borrow areas following the first renourishment, two years after its completion in March 2007.
- Finalize the sand search for offshore borrow areas, to include design and permitting, for future nourishments.
- Initiate the permitting and engineering/design for future renourishment projects.

**Fund:** Tourist Development Council - 127  
**Function:** Economic Environment - 550  
**Acct/Dept:** Beach Nourishment - TDC - 0291

| Expenditures                 | FY 2007<br>Actual  | FY 2008<br>Budget   | FY 2009<br>Adopted  | % Change      |
|------------------------------|--------------------|---------------------|---------------------|---------------|
| <b>Department - 0291</b>     |                    |                     |                     |               |
| Total Operating Expenses     | 1,102,379          | 956,647             | 962,168             | 0.58%         |
| Total Capital Outlay         | 43,802             | 60,000              | 0                   | (100.00%)     |
| Total Non-Operating Expenses | <u>0</u>           | <u>10,994,825</u>   | <u>13,231,417</u>   | 20.34%        |
| <b>Total Expenses</b>        | <b>\$1,146,181</b> | <b>\$12,011,472</b> | <b>\$14,193,585</b> | <b>18.17%</b> |

Significant expenditure and staffing changes: *None*



**Did you know?**

The 17-mile Panama City Beaches nourishment project is the longest continuous beach nourishment project in the State of Florida.



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