



Adopted February 6, 2024

**FRANKLIN COUNTY TOURIST DEVELOPMENT PLAN
2023-24 to 2024-25**



Approved by FCTDC – January 10, 2024
Approved by FCBOCC – February 6, 2024

2023-2024

FCTDC Board and Current Term End Dates:

Designation	Director Name	Term End Date
Franklin County BOCC	Commissioner Ricky D. Jones, Chair	November 20, 2024, Annual
City of Apalachicola	Mayor Brenda Ash	December 1, 2024, Annual
City of Carrabelle	Mayor Brenda LaPaz	December 1, 2024, Annual
Apalachicola Bay Chamber	Andrea Pendleton	April 1, 2024, Annual
Carrabelle Area Chamber	Clark Klinkenberg	March 8, 2024, Annual
Tourist-Related At Large	Rex Pennycuff, Vice Chair	December 31, 2024
Collector of Tourist Development Tax	Janalyn Dowden	March 1, 2025
Collector of Tourist Development Tax	William 'Buck' Bolden	November 1, 2026
Collector of Tourist Development Tax	Kathy Robinson	November 1, 2027

Administration:

John Solomon, Administrator

Deborah Davis, Finance Director

Jean Lane, Head Information Specialist

TOURIST DEVELOPMENT PLAN 2023-24

I. Tourist Development Plan

The Tourist Development Plan is a two-year strategy for meeting the tourist-related promotional needs of the county. Every two years the TDC will review the plan, reassess the rental history of transient facilities and revise the projections and goals of the program, if necessary. Plan revisions will be subject to public hearings and adoption process as required by Florida Statutes Section 125.0104(4).

A. Budget

The Tourist Development Plan Budget will be the guiding policy for the expenditure of tourist development funds. Allocations will be made in broad program categories consistent with the policies identified in the Plan. Specific programmatic expenditures will be determined by the TDC and subject either to a public process for bidding, proposal submission or the grants allocation process described in TDC procedures and through application of FC BOCC policies and direction.

B. Amendments

Plan changes will focus on evolving needs that have been identified during the operation of the TDC during its current year. Line-item budget request changes and the incorporation of unanticipated revenues must be approved by the Board of County Commissioners.

C. Expenditures

Expenditures made from TDC funds will be authorized through contract or administrative decision by the TDC, if approved by the County. Subcontractors and vendors will submit invoices detailing the expenditure. After review by the TDC, to determine compliance with TDC policies and guidelines, TDC administration will forward a payment request to the County's Fiscal Manager for review and advancement of the request to the Clerk's Finance Office. All expenditures processed by the County Clerk's office will require County Commission approval. Tourist Development sales tax proceeds may only be expended for purposes authorized by Florida Statute 125.

II. Mission/Goal Statement

The Mission of the FCTDC is to promote tourism through a combination of out of area promotion, enhancement of county tourism infrastructure, support for value-added local events which draw and provide entertainment, and marketing agreements/co-ops with other similar promotional organizations to draw attention and awareness to the local area as a desirable destination.

In accordance with Florida Statutes, the primary criteria for measuring the success of TDC programmatic activities will be increasing "heads in beds" as reflected in periodic review of tourist tax revenues.

III. Objectives

Objectives are an identification of general programmatic areas needed to accomplish the program's mission and goal.

a. Administration

Up to 9% of net sales tax revenues budgeted in a fiscal year shall be made available for all administrative purposes (contractual and in-house services provided by county staff). Administration efforts ensure the tax proceeds are expended in a manner that is consistent with Florida Statutes and County fiscal policy. Administration will:

1. Provide for staffing sufficient to meet administrative requirements and recruit necessary personnel.
2. Ensure conformance with statutory requirements through coordination with Franklin County's Fiscal Management Department and Franklin County Clerk's Office.
3. Perform periodic monitoring of expenditures from TDC funds, prepare reports, and manage administrative functions.
4. Coordinate TDC Marketing activities with vendors.
5. Monitor collections reports and follow news, events and legislation which may impact lodging providers and/or collections.
6. Leverage marketing efforts by developing coalitions with other regional and statewide organizations with a compatible marketing and product agenda. The efforts include formal relations with Visit Florida, Big Bend Scenic By-ways, the NW Florida Tourism Coalition, Riverway South, and STS Marketing.
7. Take minutes of all TDC Council meetings, prepare reports, and provide information to the commission and public as needed, respond to requests for public information.
8. In addition to contractual administration for marketing efforts and council activities, the TDC can approve reimbursement to the County's general fund for the direct expenses relative to the county's administration of the TDC program. County staff will maintain a detailed activity log with hours spent on the administration of TDC programs and projects.

- b. Promotion-** To develop a coordinated marketing brand, promotional activities in all areas will emphasize the community's rich maritime and seafood industries, pristine natural environment, and plentiful outdoor recreational activities (hunting, fishing, birding, hiking, kayaking, boating, sports facilities, and tournaments). This market coordination will serve to increase the occupancy rates of local lodging providers. Approximately 40% of sales tax proceeds will be budgeted for promotion and advertisement. Historical data and tracking reports have identified a strategy of out of area promotion that is driven by performance matrixes with proven results. The TDC will continue out of area promotional efforts with a major emphasis on internet marketing and networking activities coupled with a presence in TV, print, and high performing radio markets. Promotional activities also include In-County Non-profit Events Marketing. Franklin County's non-profit organizations provide a significant value-added service for the visiting tourist. The TDC has incorporated the non-profit marketing needs into a

coordinated program that builds on traditional TDC promotion markets by adding a regional and local advertising strategy. This effort will be expanded as funds allow. The TDC will provide eligible non-profit organizations with funds to assist in the promotion of local events if tax revenues are expended for an activity, service, venue, or event, the activity, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists (per FS 125.0104).

c. Visitor Centers

The TDC provides services to visitors through relationships developed between the TDC and its Visitor Centers. These Centers provide the focus for coordinating events and services tailored to each local community and develop new opportunities in the returning visitor's market. In addition, Visitor Centers have been an important local participant in TDC efforts to attract and cultivate a network of travel writers. It is envisioned that these services will continue through the four visitor centers located within the county. The visitor centers are operated by independent contractors, however, if the visitor centers are in county-owned locations, there are some operational expenses that are paid directly by the county such as insurance costs, building repairs and site upkeep.

d. Operational Grant Programs for Museums and Nature Centers

Franklin County museums provide an invaluable enhancement to the community and serve as primary attractions and activity sites within the county for visitors. Museum facilities and nature centers also serve as additional tourism information outlets. Pursuant to FS 125.0104, museums, and nature centers which are eligible for support must be publicly owned and operated or owned and operated by non-profit organizations and open to the public within the county.

e. Construction, Renovation, Operation, and Improvements of facilities authorized by FS 125.0104(5)1 and subparagraph 1 addition (b).

Expenditures on eligible tourism elements are needed to better serve the increasing numbers of visitors to the area. The Tourist Development Council reviews capital needs and assists with the development of eligible projects as authorized by statute. The provision of activities and attractions add to the appeal of Franklin County as a tourist destination. For county owned museums and other facilities authorized by statute, the maintenance, and operational expenses (including property insurance and repairs) will be paid by tourist development sales tax proceeds.

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:

a. Publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied;

b. Auditoriums that are publicly owned but are operated by organizations that are exempt from federal taxation pursuant to 26 U.S.C. s. 501(c)(3) and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied; or

- c. Aquariums or museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied;
- (b) Tax revenues received pursuant to this section by a county of less than 950,000 population imposing a tourist development tax may only be used by that county for the following purposes in addition to those purposes allowed pursuant to paragraph (a): to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers which are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.

f. Beach Park Facilities, Maintenance Dredging, Erosion Control Efforts

Enhancement, erosion control and maintenance efforts for the county's beach parks, estuaries, and navigational channels are necessary to protect, provide access and preserve pristine natural resources which serve as the county's primary draw for tourists.

g. Lodging Company Partnerships

The TDC has initiated efforts to cement partnerships in promotion with local lodging providers and Visit Florida. These relationships provide opportunities to leverage lodging company marketing efforts in targeted markets.

h. Public Safety Services

The safety and security of visitors to Franklin County is of the utmost importance to county leadership. Investment of up to 10% of the county's tourist development sales tax proceeds toward eligible public safety services will ensure that the county remains a 'positive' and 'safe' environment for visitors and residents alike and addresses the needs from agencies that are impacted from additional tourist traffic. As outlined in statute: the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. Funding shall be provided in the form of a reimbursement for eligible tourism related activities upon the receipt of acceptable supporting documentation for the expense, recommendation to approve by the TDC and a majority vote to approve the reimbursement by the Board of County Commissioners.

IV. Reserves

A reserve for contingency line item will be budgeted at a maximum of 10% of net budgeted sales tax proceeds. This reserve amount will ensure that programs, advertising, projects, and operations can continue even if the county is faced with unforeseen reductions in sales tax proceeds in the event of natural disasters and/or changes in external economic conditions.

V. Revenue Projections

Revenue projections for the Tourist Development Council are based upon the realized tax revenues as outlined by the Florida Department of Economic and Demographic Research's Local Option Tourist Tax Levies in Florida's Counties Estimation of Realized and Unrealized Tax Revenues Report for the State Fiscal Year ending on June 30th. The county budgets total revenues at 95% by maintaining a less 5% of revenues line item to account for variances in collection and estimates.

With travel restrictions lifted and inflationary pressures, the TDC feels that the growth in sales tax proceeds for year two planning will be a small but sustainable increase of 1.5%.

Interest earnings are budgeted each year based upon the prior year's performance. Interest earnings are not restricted by statute and can be used to fund tourism-related project expenses not specifically authorized by statute and/or project match requirements. Residual interest revenues from one budget year to the next shall roll forward and will be accounted for by budgeting the interest earnings and carry forward interest earnings in a separate expenditure line item for use towards the engineering and design costs of eligible TDC projects.

VI. Residual Funds

The balance of any tourist development revenues remaining after expenditures for specific purposes or projects remaining at the end of a fiscal year may be allocated at the direction of the Board for any use consistent with provisions of section 125.0104, F.S. on funding objectives outlined in sections e. and f. above.

VII. Allocations

Florida Statutes require a bi-annual revision to the Tourist Development Plan. This plan is required to provide income and expense projections for a two-year period. Expenditure allocations for the bi-annual plan are presented for use of tourist tax revenues only. Additional funds available through granting sources will be the subject of addendums to this plan. The 2023/2024 estimated sales tax revenues are \$3,313,344 and the 2024/2025 estimated sales tax revenues are \$3,363,044. Adjustments to second year allocations will be addressed during the annual BOCC budget process.

VIII. Availability of funds

Expenditures for specific projects or special uses provided in the plan, and as authorized under applicable provisions of Section 125.0104, F.S. shall be subject to the availability of revenue funds.

IX. Amendment of the Plan

In accordance with Section 125.0104, F. S., this Plan may not be substantially amended except by ordinance, enacted by an affirmative vote of a majority plus one additional member if the Board of County Commissioners.

TOURIST DEVELOPMENT 2023 - 2024 PLAN BUDGET

ESTIMATED REVENUES / RECEIPTS

Description	GL Number	100% Revenues	Net Revenues (95%) - Carry Forward at 100%
Tourist Development Tax	130.312.100	3,313,344.00	3,147,677.00
Tourist Development Tax - Interest Earned Local B	130.361.100	90,000.00	85,500.00
Less 5%	130.397.980	(170,167.00)	N/A
Cash Carried Forward	130.398.990	700,150.00	700,150.00
Cash Carried Forward 1% Reconciliation	130.398.991	3,422,449.00	3,422,449.00
TOTAL ESTIMATED RECEIPTS AND BALANCES		7,355,776.00	7,355,776.00

ESTIMATED EXPENDITURES

Category	Sales Tax	Amount Total	GL Number	Description	Amount
a.	9%	\$283,291	130.33.552.3400	TDC Administration Contract	174,000.00
			130.33.552.4000	TDC Administration Travel (Conferences, Meetings, Events)	10,000.00
			130.33.552.5400	TDC Administration Memberships - Visit Florida, COCA, NOWA, STS, Riverway South	19,000.00
			130.33.552.4900	TDC Administration - Other	62,954.00
			130.33.581.9100	TDC Administration - Reimb Direct County Administration of Projects	17,337.00
b.	40%	\$1,259,071	130.33.552.4800	Tourist Development - Promotional Activities	1,259,071.00
c.			130.33.552.8200	Tourist Developent-Aid to Other Organizations - Visitor Centers	180,000.00
c.			130.33.552.4500	Tourist Development - Insurance Costs on County Owned Visitor Center Buildings	10,000.00
c.			130.33.552.4600	Tourist Development - Maintenance Costs on County Owned Visitor Center Buildings	30,000.00
d.			130.33.552.8200	Tourist Development - Aid to Other Organizations - Museum Operating Grants	40,000.00
e.			130.33.552.8201	Tourist Development - Promotional Aid to Private Organizations	125,000.00
e.			130.33.552.4500	Tourist Development - Insurance Costs on County Owned Museums, Auditoriums, Nature Centers, Convention Center	25,000.00
f.			130.33.552.6300	Tourist Development - Erosion Control Efforts - Dune Walkovers - 8th, 9th, 10th Street, SGI	225,000.00
f.	21%	\$661,011	130.33.552.4601	Tourist Development - Maintenance Dredging - 2 Mile Dredging, Indian Creek Permitting, Ochlockonee Bay Permitting	26,011.00
f.	10%	\$314,768	130.33.552.6300	Tourist Development - Beach Park Facilities - Security Lighting & Picnic Tables, Benches at Park, Mobi-Mat ADA Access Replacement	70,000.00
			130.33.552.7100	Tourist Development - Beach Park Facilities Principal Payment LOC	140,000.00
			130.33.552.7200	Tourist Development - Beach Park Facilities Interest Payment LOC	5,768.00
g.	10%	\$314,768	130.33.581.9100	Tourist Development - Transfer to General Fund for Beach Cleanup Activities	99,000.00
h.	10%	\$314,768	130.33.552.3400	Tourist Development - Contract Services Law Enforcement / EMS Service	314,768.00
			130.99.584.9600	Tourist Development - Reserve for Contingency	314,768.00
CURRENT YEAR INTEREST REVENUE ALLOCATION					3,147,677.00
g.	100%	\$85,500	130.33.552.3100	Tourist Development - Professional Services - Design and Engineering - Beach Park Facility Upgrade Design & Eng. Svcs. Basketball Court & Pickleball Court, Preliminary Site	85,500.00
CARRY FORWARD ALLOCATION					85,500.00
e.		\$30,000	130.33.552.4602	Tourist Development - Replace Decking SGI Fishing Pier Access Ramp	30,000.00
e.		\$100,000	130.33.552.6302	Tourist Development - County Match Resurface SGI Multi-Use Path Ph I (*Pending Appropriate Leg. Finding - Ext. Nature Center)	100,000.00
e.		\$22,000	130.33.552.6202	Tourist Development - Replace Custom Curtains (fixture of building) Chapman Auditorium	22,000.00
e.		\$100,000	130.33.552.6202	Tourist Development - Construction/Improve Press Box and Concession at Kendrick Sports Arena	100,000.00
e.		\$50,000	130.33.552.6302	Tourist Development - Eastpoint Waterfront Nature Center/and/or Welcome Visitor Center Paths, Piers, Boardwalk, Landscaping, Parking *	500,000.00
e.		\$270,559	130.33.552.6202	Tourist Development - Eastpoint Waterfront Nature Center/and/or Welcome Visitor Center Building *	270,599.00
e.		\$2,000,000	130.33.552.6202	Tourist Development - SGI Convention Center *	2,000,000.00
e.		\$1,000,000	130.33.552.6302	Tourist Development - Armory Convention Center Floor Refinishing & Window Replacement *	1,000,000.00
e.	n/a	\$100,000	130.33.552.6302	Tourist Development - Covered Batting Cages, Concession Area Improvements, Scoreboard Upgrade D.W. Wilson Sports Arena	100,000.00
					4,122,599.00
TOTAL EXPENDITURES					7,355,776.00

*Denotes projects anticipated to span multiple fiscal years for completion - will be part of carry forward funds

** Spending plan conceptual projects are subject to the governing board making the appropriate legislative findings for the use of proceeds and/or some concepts may necessitate clarification on legality by attorney general

TOURIST DEVELOPMENT 2024 - 2025 PLAN BUDGET -

ESTIMATED REVENUES / RECEIPTS

Est. 1.5% Rev Growth, Subject to Change during budget process

Description	GL Number	100% Revenues	Net Revenues (95%) - Carry Forward at 100%	
Tourist Development Tax	130.312.100	3,363,044		3,194,891.00
Tourist Development Tax - Interest Earned Local B	130.361.100	91,350		86,783
Less 5%	130.397.980	-172,720		N/A
Cash Carried Forward Prior Year	130.398.990	700,150		700,150.00
Cash Carried Forward 1% Reconciliation Proj Forw	130.398.991	3,770,559		3,770,559.00
TOTAL ESTIMATED RECEIPTS AND BALANCES				7,752,383.00

ESTIMATED EXPENDITURES

Category	Sales Tax	Amount Total	GL Number	Description	Amount
			130.33.552.3400	TDC Administration Contract	174,000.00
			130.33.552.4000	TDC Administration Travel (Conferences, Meetings, Events)	14,249.00
			130.33.552.5400	TDC Administration Memberships - Visit Florida, COCA, NOWA, STS, Riverway South	19,000.00
			130.33.552.4900	TDC Administration - Other	62,954.00
a.	9%	\$287,540	130.33.581.9100	TDC Administration - Reimb Direct County Administration of Projects	17,337.00
b.	40%	\$1,277,957	130.33.552.4800	Tourist Development - Promotional Activities	1,277,957.00
c.			130.33.552.8200	Tourist Development-Aid to Other Organizations - Visitor Centers	180,000.00
c.			130.33.552.4500	Tourist Development - Insurance Costs on County Owned Visitor Center Buildings	15,000.00
c.			130.33.552.4600	Tourist Development - Maintenance Costs on County Owned Visitor Center Buildings	35,000.00
d.			130.33.552.8200	Tourist Development - Aid to Other Organizations - Museum Operating Grants	40,000.00
e.			130.33.552.8201	Tourist Development - Promotional Aid to Private Organizations	150,000.00
e.			130.33.552.4500	Tourist Development - Insurance Costs on County Owned Museums, Auditoriums, Nature Centers, Convention Center	35,000.00
f.			130.33.552.6300	Tourist Development - Erosion Control Efforts - Dune Walkovers - replacement of three dune walkovers, SGI	200,000.00
f.	21%	\$670,927	130.33.552.4601	Tourist Development - Maintenance Dredging - Indian Creek Channel Dredging, Ochlockonee Bay Ramp Channel Dredging Permitting	15,927.00
			130.33.552.6300	Tourist Development - Beach Park Facilities - New Basketball Court and Pickleball Court SGI Beach Park	150,000.00
			130.33.552.7100	Tourist Development - Beach Park Facilities Principal Payment LOC - New Facility Enhancement - Additional Land Carrabelle Beach Parking	68,489.00
			130.33.552.7200	Tourist Development - Beach Park Facilities Interest Payment LOC - Additional Land Carrabelle Beach Parking	2,000.00
f.	10%	\$319,489	130.33.581.9100	Tourist Development - Transfer to General Fund for Beach Cleanup Activities	99,000.00
g.	10%	\$319,489	130.33.552.3400	Tourist Development - Contract Services Law Enforcement / EMS Service	319,489.00
h.	10%	\$319,489	130.99.584.9600	Tourist Development - Reserve for Contingency	319,489.00

CURRENT YEAR INTEREST REVENUE ALLOCATION

g.	100%	86,783	130.33.552.3100	Tourist Development - Professional Services - Design and Engineering - Preliminary Site Analysis Eastpoint Nature Center, SGI Convention Center	86,783.00
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CARRY FORWARD ALLOCATION

e.			130.33.552.6302	Tourist Development - Eastpoint Waterfront Nature Center/and/or Welcome Vistor Center Paths, Piers, Boardwalk, Landscaping, Interpretive Signage, Parking *	500,000.00
e.			130.33.552.6202	Tourist Development - Eastpoint Waterfront Nature Center Building/and/or Welcome Visitor Center *	270,599.00
e.			130.33.552.6202	Tourist Development - SGI Convention Center *	2,000,000.00
e.			130.33.552.6302	Tourist Development - Armory Convention Center Floor Refinishing & Window Replacement *	1,000,000.00
f.			130.33.552.4602	Tourist Development - Maintenance Dredging - Indian Creek Channel Dredging, Ochlockonee Bay Ramp Channel Dredging *	200,000.00
e.		\$4,470,709	130.33.552.6302	Tourist Development - Sports Arena Improvements	500,110.00
TOTAL EXPENDITURES					7,752,383.00

*Denotes projects anticipated to span multiple fiscal years for completion - will be part of carry forward funds

** Spending plan conceptual projects are subject to the governing board making the appropriate legislative findings for the use of proceeds and/or some concepts may necessitate clarification on legality by attorney general