

**Board of County Commissioners**  
**Leon County, Florida**

**Workshop on Overview of the Tourist Development  
Council Structure**

**November 25, 2008**  
**12:00 – 3:00 p.m.**

**Leon County Board of County Commission Chambers**  
**Leon County Courthouse, 5<sup>th</sup> Floor**

# **Board of County Commissioners**

## **Workshop Request**

**Date of Meeting:** November 25, 2008  
**Date Submitted:** November 19, 2008

**TO:** Honorable Chairman and Members of the Board

**FROM:** Parvez Alam, County Administrator  
Vincent Long, Deputy County Administrator  
Ken Morris, Assistant to the County Administrator

**SUBJECT:** Workshop on Overview of the Tourist Development Council Structure

### **STATEMENT OF ISSUE:**

This workshop seeks to provide the Board an overview of the Leon County Tourist Development Council (TDC) structure.

### **BACKGROUND:**

On October 16, 2008, the Executive Director of the TDC submitted his resignation to the County. At the TDC's request, Immediate Past Chairman Sauls issued a memorandum the next day temporarily assigning the responsibilities of the TDC to the County Administrator, or his designee, until a permanent replacement is approved by the Board (Attachment #1). Commissioner Sauls also directed the TDC to outline a plan to select and recruit a permanent TDC Executive Director.

Shortly after Commissioner Sauls' directive, the County Administrator appointed Ken Morris, Assistant to the County Administrator, as the Interim TDC Executive Director to temporarily oversee TDC operations (Attachment #2). The County Administrator has clearly indicated to the TDC that Mr. Morris, Interim TDC Director, will provide staff support to the TDC and carry out the direction set forth by the TDC until a permanent replacement is identified.

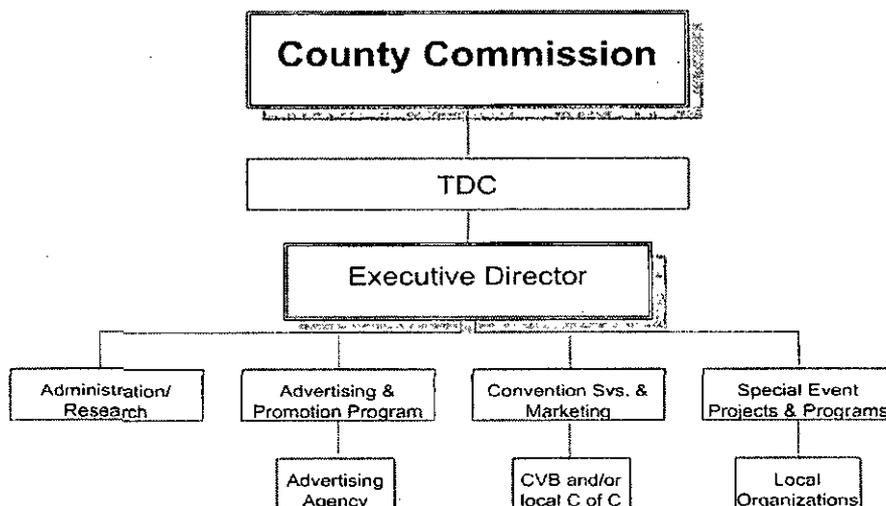
Given these circumstances, the TDC scheduled a special meeting on October 21, 2008, for the purpose of determining the selection and recruitment of a permanent TDC Executive Director. On October 28, 2008, TDC Chairman Russell Daws presented the TDC's recommendations on the selection and recruitment process to the Board for consideration. After a brief discussion, the Board chose to delay advertising the Executive Director position and directed staff to schedule a workshop in order to review the structure of the TDC prior to recruiting a permanent replacement.

### **ANALYSIS:**

Section 125.0104 of Florida Statutes, also known as the "Local Option Tourist Development Act," governs the tourist development tax and outlines the procedure for levying the tax and its authorized uses. This statute also requires the County to adopt a plan for tourist development and establish and appoint a TDC Advisory Council to make recommendations to the Board for the effective use of the tourist development tax (Attachment #3).

LEON COUNTY TDC ORGANIZATIONAL STRUCTURE

Ordinance No. 95-15, adopted by the Board on September 12, 1995, provides the TDC's Marketing Plan along with an organizational chart illustrating the reporting relationships between the County Commission, the TDC, and the Executive Director of the TDC (Attachment #4). The TDC coordinates the majority of its programs and services through three vendor contracts and a grant program for special events to meet the requirements set forth in the Marketing Plan for research, public relations, advertising, and marketing.



Leon County's Charter Ordinance, approved in 2002, does not address the organizational structure, duties, or operations of the TDC (Attachment #5). Absent of a specific delegation of authority from the Board, or Chairman of the Board, the County Charter limits the County Administrator's authority over TDC staff.

*The County's senior management employees, with the exception of the County Attorney's and Tourist Development Council (TDC) staff, shall serve at the pleasure of the County Administrator, who may suspend or discharge senior management personnel with or without cause.*

On June 10, 2003, the Board approved Bylaws for the TDC to provide a basic structure of operation regarding membership, attendance, meeting protocols, and other functions pertaining to the TDC (Attachment #6). Article XIII of the TDC Bylaws provides an overview of the administration of the TDC, the responsibilities of the Executive Director, and a summary of the four distinct program areas.

Advisory Board

As previously mentioned, Florida Statute 125.0104 requires the governing board of each County which levies a tourist development tax to establish and appoint, via ordinance, a TDC Advisory Council. Subsection 125.0104(4) of Florida Statutes, further amended by County Resolution R02-02 (Attachment #7), explicitly prescribes the structure of the TDC Advisory Council as follows:

- The Council shall be composed of nine members, appointed by the governing board.

- One member of the Council shall be the current Chairman of the Board of County Commissioners of Leon County, Florida, who shall serve as Vice Chairman of the Tourist Development Council.
- Two members of the Council shall be elected municipal officials.
- Three members of the Council shall be owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations in the county and subject to the tax.
- Three members of the Council shall be persons who are involved in the tourist industry and who have demonstrated an interest in tourist development, but who are not owners or operators of motels, hotels or other tourist accommodations and subject to the tax.
- All members of the Council shall be electors of the county.
- The members of the Council shall serve for staggered terms of 4 years.

#### *Administrative Staff*

The initial ordinance enacted in 1988, which was subsequently amended in 1995 via Ordinance 95-15, provides for the TDC's Tourist Development Plan. Within this Tourist Development Plan, the TDC sets forth a plan for the administration of tourist development activities. The plan reads that the TDC is authorized to hire a staff director and support staff as necessary to handle administrative matters and to carry out the policies of the Council. The plan also authorizes the TDC to hire and retain consultants and to work in conjunction with staff from several other agencies in the Leon County area. Currently, the TDC structure provides for an Executive Director, an Assistant to the Executive Director, and an Administrative Assistant (3 FTE's). The TDC staff is hired by the Executive Director, following established County hiring practices.

According to Ordinance Number 95-15, the compensation for the Executive Director shall be set by the Council at a level commensurate with the responsibilities of the position and approved by the Board of County Commissioners as part of the annual budget. The Executive Director and TDC staff shall operate under, and abide by, all Leon County Board of County Commissioners' Policies and Procedures. The Executive Director shall be the principal administrative officer of the Council. His/her duties shall include, with direction and policies established by the Council:

- Oversight and management of the TDC office.
- Serve as community spokesperson on tourism-related issues.
- Hiring, supervision, and termination of employees, consultants, and/or advisors.
- Supervision, oversight, and maintenance of all financial records, program contracts; special event grants, and other records of the Council under the direction of these bylaws, or as may be prescribed by the Council.
- Presentation of periodic financial reports and annual budgets, in concurrence with the responsibilities of the Finance-Audit Committee, and as may be requested by the Council;
- General oversight, supervision, and maintenance of all programs, activities and subsidiary organizations of the Council.
- Fulfillment of other executive management responsibilities as may be in the best judgment of the Director and/or assigned by the Council, and which are not in conflict with these bylaws or established policies & procedures.
- Serving as Leon County staff liaison for the TDC.

Operations and Activities

Subsection 125.0104(4) of Florida Statutes requires the County to adopt a plan for tourist development as part of the ordinance levying the tax. After enactment, the tourist development plan may not be substantially amended except by ordinance enacted by an affirmative vote of a majority plus one additional member of the governing board. The TDC's Marketing Plan outlines the service areas delineated in the plan and the percentage of revenue to be dedicated to each function. As previously mentioned, the TDC coordinates the majority of its programs and services through vendor contracts to meet the requirements set forth in the plan for research, public relations, advertising, and marketing. The percentages associated with each category in the Marketing Plan and list below do not take in to consideration the imposition of a fourth-cent tourist development tax for the construction and operation of a performing arts center in Leon County in 2004.

Administration and Research (15 - 25 %)

Currently, the Executive Director monitors all programs to ensure compliance with state and local statutes and ordinances; directs and monitors the activities of all professional firms or vendors under contract with the TDC; and coordinates with other local organizations to communicate TDC programs to the public. Research is undertaken to determine visitor data such as length of stay, money spent, demographic considerations, and interest in specific activities. This research forms the basis for the TDC Marketing Plan

In FY 2008, the TDC contracted with Florida State University (FSU) for research on the Economic Impact of Visitors on Tallahassee-Leon County. The principal investigator for the research was a professor in the College of Business, School of Hospitality. The contract included a budget of \$68,755 for research on the economic impact of local tourism and visitor estimates and demographics. The TDC also sets aside \$10,500 each year for an additional project for FSU to research. In recent years, FSU has measured the specific impact of FAMU Homecoming, the FSU/Miami football game, the Red Hills Horse Trials, etc. The contract required quarterly progress reports to be submitted to the TDC within sixty days following the end of each quarter. The TDC uses this research to adjust the focus of tourist development efforts each year, as well as refining the budget to the related marketing, public relations and advertising efforts. This contract expired on September 30, 2008.

Leon County, through the TDC, retains rights and ownership of the visitor information website [www.visittallahassee.com](http://www.visittallahassee.com). Website hosting and maintenance is managed by the TDC via a contract with (Diversified Executive Systems) DES of Florida. The contract provides for monthly hosting and maintenance of the site on the contractor's server. The total contract amount of \$15,700 includes an annual licensing fee of \$10,000. The site's content and maintenance is provided by the Tallahassee Area Convention & Visitors Bureau (TACVB). The three year contract with DES expires on February 28, 2009.

Table 1 is a summary of the administration and research contracts for FY 2008 including expenses incurred by the TDC beyond the scope of the annual contract.

<b>Table 1 Administration and Research</b>			
<i>Contractor</i>	<i>Contractual Costs</i>	<i>Other Expenses</i>	<i>Examples of Other Expenses</i>
Florida State University	68,755	n/a	n/a
DES of Florida	\$15,700	n/a	n/a

Advertising and Public Relations (15 - 30 %)

Advertising and public relations strategies are developed and implemented in consistency with the goals of the Marketing Plan. These activities are accomplished through contracts with an advertising and public relations firm to develop and coordinate promotions with the local hotels, airlines, rental car agencies, restaurants and meeting facilities. The vendor designs and produces sales and support materials such as brochures, posters, and area guidebooks.

In FY 2008, the advertising/public relations contract was held with The Zimmerman Agency. This contract expired on September 30, 2008. Table 2 is a summary of the advertising and public relations contract for FY 2008.

<b>Table 2 Advertising and Public Relations</b>			
<i>Contractor</i>	<i>Contractual Costs</i>	<i>Other Expenses</i>	<i>Examples of Other Expenses</i>
The Zimmerman Agency	\$556,100	\$5,000	Grand opening of Automobile Museum Opening

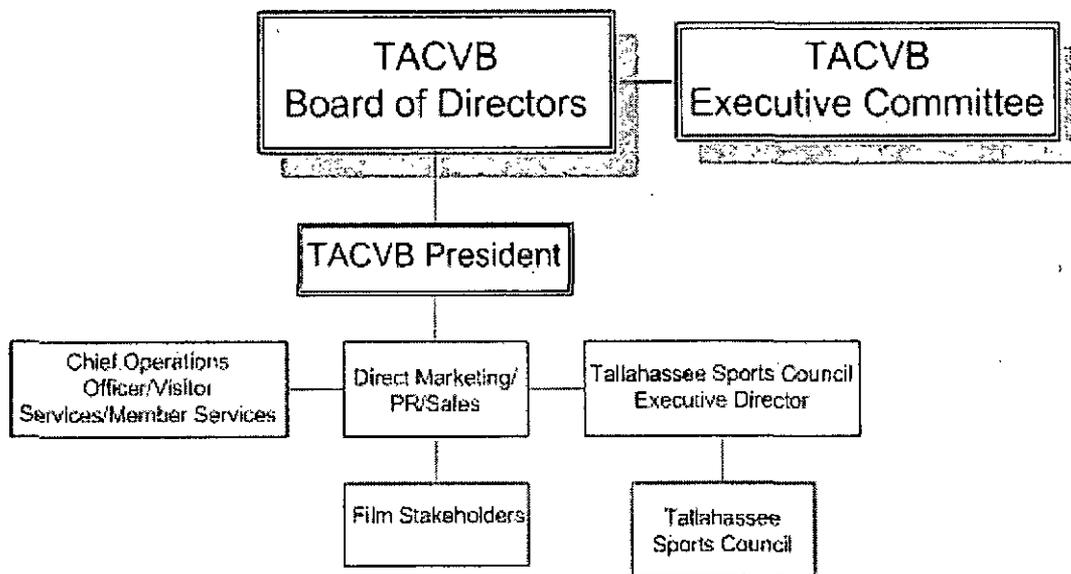
Direct Marketing and Convention Services (40 - 60 %)

Tourism direct marketing and convention services are a series of promotional activities designed to attract visitors to a destination. These targeted visitors fall into two main categories: 1) leisure/vacation, 2) meetings and conventions. Tourism marketing programs introduce, cultivate and ultimately recruit individuals and groups to visit an area and contribute to the economic development and sustainability of a community. In addition to the marketing activities, direct services in the form of assistance with accommodations, meeting facilities, transportation, attractions, itinerary/tour planning, catering or dining and other hospitality related services are provided. These activities are accomplished through an annual contract with the Tallahassee Area Convention and Visitors Bureau (TACVB).

The TACVB is the “marketing arm” of the TDC. The TACVB is a not-for-profit, 501(c)6, membership supported tourism and hospitality industry association formed in 1984. When the tourist development tax was passed, the TDC contracted with the TACVB to promote and market the Tallahassee/Leon County area as a tourist destination, with emphasis on sales, marketing and visitor services. This relationship has been in place since 1988. Programs

implemented by the TACVB promote and package the Tallahassee/Leon County area to heighten awareness and strengthen its competitive positioning in the tourism/visitor industry.

According to the 2007 audited financials conducted by independent auditor Carroll and Company, the TACVB obtained 92% of its operating revenue from the TDC (Attachment #8). The remaining eight percent is supported through memberships, miscellaneous program revenue and merchandising. The TACVB is a membership organization with 228 member businesses which benefit from a strong visitor economy. TACVB business affairs are monitored by a volunteer 19-member Board of Directors. The Executive Committee which is comprised of six members from the Board of Directors, meets on a monthly basis to review and discuss issues for final review and approval by the full Board of Directors (Attachment #9). The Board of Directors meets bi-monthly.



The day-to-day operations are managed by a professional staff of 12 full-time employees and 11 part-time employees. The TACVB also utilizes volunteers who primarily service the airport visitor kiosk. Full time employees include two sports marketing personnel. The Tallahassee Sports Council is a group of volunteers who advise the sports marketing staff in order to maximize the economic benefits of sports through the pursuit of hosting international, national, regional, and state sporting events. The TACVB also supports a volunteer film and production stakeholders group through a contract with a consultant. This stakeholder group of production professionals position Tallahassee/Leon County as a desirable location for film, television and music productions resulting in positive economic gains and enhanced industry visibility. The TACVB provides progress reports and budget updates to both the TACVB Board of Director, as well as the TDC Advisory Board on a bi-monthly basis.

The TACVB's Sales and Marketing Department focuses on promoting Tallahassee/Leon County as a desirable place to hold meetings, conventions, and leisure travel. Sales activities

are focused on increasing the number of overnight visitors, particularly during lower occupancy months. Marketing programs include developing and maintaining relationships with existing local, state, national and international organizations through ongoing networking, telemarketing, sponsorship, trade show attendance, direct mail, and internet campaigns.

In an effort to promote regional tourism, the Board entered into an agreement on July 7, 2004 with eleven Florida counties collectively referred to as *The Original Florida Tourism Task Force*. The purpose of the Task Force is to promote the natural, historic, and cultural attractions of the region in order to increase the number of visitors and extend their stay. Membership with the Task Force is \$12,000 annually and paid by the TDC. This interlocal agreement provides for a one year term with automatic continuation from year to year without a formal renewal by the Board. Any party may withdraw its membership by resolution duly adopted by its governing body and upon giving 60 days written notice of withdrawal to the Chairman of the governing body of each other principal member unit. The Task Force contracts with the North Central Florida Regional Planning Council who is the administrative entity that oversees the functions, funds, grants and services from agencies to carry out the objectives of the Task Force. The TACVB represents the Board by actively participating in Task Force marketing activities, which drives tourism and visitation to the region.

To assist the TACVB's marketing efforts, the Board approved the purchase of a web-based ASP (Application Service Provider) database system is specifically designed for convention and visitor bureaus to manage data, track services and ultimately measure return of investment of those services. This automated system integrates all TACVB functions including Meeting & Convention Marketing, Leisure Tourism Marketing, Visitor Services, Group Services, Marketing, Sports & Film Marketing, Grant Programs, Member Services and Administration & Finance into one database. This system meets the reporting requirements of the Destination Marketing Association International (DMAI) industry standards for tourism industry accreditation. Presently, the TACVB is preparing to apply for accreditation in FY 2008-2009. The contract with Internet Destination Sales and Systems, Inc. (iDSS) is a three-year contract with a first year fee of \$20,000 and subsequently will cost \$850 monthly, thereafter.

Table 3 is a summary of the direct marketing and convention services contracts for FY 2008.

<b>Table 3 Direct Marketing and Convention Services</b>			
<i>Contractor</i>	<i>Contractual Costs</i>	<i>Other Expenses</i>	<i>Examples of Other Expenses</i>
TACVB	\$1,030,000	\$301,000	Sporting Events (ie: Amateur Softball Association, Black American Softball Assn, Tennis Challenger), ICLEI,
Internet Destination Sales System (iDSS)	\$20,000	n/a	n/a
North Florida Regional Planning Council	\$12,000	n/a	n/a

Special Events (5 - 15 %)

The TDC sets aside a portion of the budget to work with local groups on projects which may benefit the visitor industry, such as the Red Hills Horse Trials, Spring Time Tallahassee, or the African Caribbean Dance Festival. The TDC accepts requests for providing funding to promote the events. Funding for events of this nature is either provided through a grant award or in the form of a sponsorship agreement. The task of coordinating, maintaining, and monitoring these events is currently separated between the TDC staff and the TACVB staff depending on the type of the event. The TDC staff currently coordinates and maintains grants which are deemed cultural in nature or which may be considered a meeting or convention-related grant. Those grants that are sports related are maintained by the TACVB sports marketing staff. The review process for each type of grant varies depending on the nature or type of grant. For cultural and convention type grants, applications are reviewed by the TDC's Special Event Grants Committee with final approval by the TDC. Grant requests that are deemed sports-related are reviewed by the Tallahassee Sports Council with final approval by the TDC.

<b>Table 4 Grants &amp; Sponsorship Events</b>	
<i>FY 08 Grants &amp; Sponsorship Expenses</i>	<i>Examples of Grants &amp; Sponsorships</i>
\$633,452	FAMU/FSU grants, Riley House Museum, Florida Wine Festival, Florida Neighborhoods Conference

In addition to the operations and activities outlined by Florida Statutes and the Marketing Plan, Article XII of the TDC Bylaws calls for the establishment of subcommittees for the purpose of carrying out certain duties and responsibilities granted to it by the Advisory Council. The Chairman of the TDC is required to appoint the following committees:

#### By-Laws Committee

The By-Laws Committee is charged with the development of By-Laws under which the Advisory Council shall operate and conduct its business. By-Laws shall be approved and or amended by the Advisory Council with final adoption by the County Commission.

#### Policies & Procedures Committee

The Policies & Procedures Committee is charged with the development of all policies and procedures governing the mission and direction of all program activities of the TDC. Upon development and review of policies by the committee, all recommendations will be forwarded to the full Advisory Council for approval.

#### Finance-Audit Committee

The Finance-Audit Committee is charged with the oversight responsibility for the annual budgeting, administration, and auditing of tourist development tax revenues and expenditures. Unless otherwise delegated, all funding decisions and requests must first be reviewed by the committee, with recommendations forwarded to the TDC for approval.

#### Special Event Grants Committee

The Special Event Grants Committee oversees the administration of the Special Events Grants program. All applications and requests for grant funding are first reviewed by this committee or other committees as designated by the TDC Chairman with funding recommendations forwarded to the TDC for approval. In the event that a Special Event Grant application is received outside of the TDC's designated submission dates, the TDC may elect to vote on the application without committee review.

Upon election as TDC Chairman, Russell Daws established several initiatives to improve TDC operations and programs (Attachment #10). Several of the initiatives are allocated through committees requiring the individual support and active involvement of each TDC member. These ongoing initiatives include:

- Development of a strategic plan for the TDC.
- Review and assessment of the TDC programs and activities.
- Development of a new position description and related evaluation tool for the TDC executive director.
- Embracing the involvement of Council on Culture and the Arts (COCA) and its Leon County Cultural Development grants program into the TDC funding and marketing mix.
- Review and revision of the TDC Special Event Grants program and process.
- Increase in participation of the City of Tallahassee representatives on the TDC.

Over the past year, there have some concerns about the lack of attendance by the City of Tallahassee representatives. Florida Statutes requires two municipal elected officials to serve on the TDC and the current representatives from the City of Tallahassee are Mayor Marks and Commissioner Katz. Often times, these elected officials send their Commission Aides as delegates to the regularly scheduled TDC meetings. However, no provision in state statutes allows municipal officials to send a delegate on their behalf.

When the City Commission Aides attend TDC meetings, they are afforded an opportunity to share their thoughts and perspective on issues before the TDC but they are not allowed to vote on business matters nor does their attendance apply to the quorum threshold of five present members. Section 4, Article III of the TDC Bylaws, relating to meeting attendance, states:

*Should a member miss two of three consecutive regular meetings without cause or prior approval from the Chair, this would constitute an involuntary removal from services.*

The TDC scheduled six regular meetings in 2008. Of the six meetings, one meeting was canceled due to the lack of a quorum. On average, the TDC meetings were conducted with six of the nine members present in 2008. Mayor Marks and Commissioner Katz have not attended a regularly scheduled TDC meeting in 2008 but Mayor Marks' Aide has participated in four meetings and Commissioner Katz's Aide has participated in three meetings.

#### ORGANIZATIONAL ACTIVITY AND STRUCTURAL COMPARISONS

In 2007, staff surveyed 14 counties to determine the tourism activities and organizational structure of other county TDCs (Attachment #11). In an effort to make a meaningful comparison between jurisdictions throughout the state, a survey sample of 14 counties was selected based upon the following criteria:

- Same Revenue Range: (\$2-\$5 million)
- Like-sized Counties (based on population)
- Similar 1% Tax Value: (the 1% Tax Value is the dollar value that each 1% tourist development tax generates each year)
- Less Revenue Receipts: (\$1.5-\$2 million)
- More Revenue Receipts (\$8-14 million)

The Leon County Board of County Commissioners approved the imposition of a fourth cent tourist development tax for the construction and operation of a performing arts center in Leon County in 2004. This fourth cent represents 25% of Leon County's tourist tax collection or approximately \$842,093. Leon County collected approximately \$3.4 million in total bed tax revenue in FY 2006 and in FY 2007 based on the four-cent levy. The revenue range of \$2-\$5 million was selected due to Leon County being at approximately the median of this revenue range in 2006. Subsequently, staff included seven like-sized counties, which are comparable to Leon County based upon population. Five of the seven like-sized counties' revenue also fell within the \$2-\$5 million tax revenue range.

Table 5 shows the 14 counties selected for this comparison analysis. The table presents the 2006 Tourist Development Tax Rates (still current for Leon County), 2006 Tourist Development Tax Revenue Receipts, and the 1% Tax Value for each county. The 1% Tax Value was calculated by dividing the tax receipts by the Tourist Development Tax rate.

<b>Table 5 Counties Surveyed</b>			
<b>County</b>	<b>Tax Rate (%)</b>	<b>2006 Tax Receipts</b>	<b>Value of 1% Tax</b>
Leon	4	3,368,370	842,093
<i>Like-Sized Counties</i>			
Alachua*	2	2,015,874	1,007,937
Escambia*	4	4,523,809	1,130,952
Lake*	4	2,285,587	571,397
Manatee*	4	4,760,435	1,190,109
Marion	2	1,128,787	564,394
Osceola	6	33,006,865	5,501,144
St. Lucie*	5	2,817,739	563,548
<i>Counties with Similar 1% Tax Value</i>			
Seminole	3	2,638,237	879,412
<i>Counties with Less Revenue Collected</i>			
Nassau <sup>1</sup>	2	1,563,143	781,572
Indian River	4	1,583,239	395,810
Charlotte	4	1,625,592	406,398
<i>Counties with More Revenue Receipts</i>			
Sarasota	3	8,134,733	2,711,578
Walton	4	9,676,225	2,419,056
Collier	4	13,055,746	3,263,937
(*Tax Revenue Range from \$2-\$5 million; 1. Nassau County also has a similar 1% tax value)			
Source: Department of Revenue			

Table 6 shows the number of counties that reported funding specific services and activities. The survey results indicate the following four categories (marketing/advertising/promotion, administration, public relations, and sports/sports facility) are shared by all or most of the surveyed counties including Leon County. All counties contacted have a marketing, advertising and/or promotional activity in their plan. In addition, the survey indicates that marketing and promotional activities are usually one of the largest components of the plan with a range of 35% - 84% of the plan dedicated to marketing and promotional activity.

<b>Table 6 Key Services and Activities Categories Listed in Tourism Plan</b>		
Marketing and/or Advertising/Promotion	14	100%
Administration	10	72%
Public Relations	9	64%
Sports/Sports Facility	8	57%
Sales	7	50%
Beach Renourishment/Maintenance	6	43%
Debt Service	4	29%
Grants	4	29%
Civic Center	3	22%
Research*	1	7%
Other Services	4	29%
* It is suspected that the majority of the counties do have some form of research activities, though not specifically defined in their tourism plan. This information is conveyed as it was reported to staff by the individual counties.		

The majority of the counties do fund an administrative component that is specified in the tourism plan. Other counties such as Sarasota, Walton and Collier fund administration for the TDC, though they do not have this component specified in their tourism plans. Slightly more than half of the counties reported funding sports/sports facilities which may involve funding sports events or providing funding for the construction or renovation of sports facilities.

The remaining seven categories tend to be tailored to the specific needs of the individual jurisdictions such as beach renourishment for coastal counties. Leon County, like Alachua, Marion, Osceola and Sarasota counties, funds a grant program. Only one county, in addition to Leon County, reported having a specific research component as a part of its tourism plan. A number of other counties reported funding tourism research, but this activity is not specifically defined in their tourism plans.

#### Service and Activity Delivery Methods

Results of the survey revealed the 14 counties have organizational structures that are characterized by one of the three models shown in Table 7.

#	<i>Model</i>	<i># of Counties</i>	<i>%</i>
1	Majority of key services performed by in-house staff with few services contracted out	5	36
2	A fairly equal amount of services performed in-house and contracted out	2	14
3	Majority of services contracted out	7	50

Half of the 14 counties surveyed contract a majority of their key services and activities. With the exception of Administration and Grants, Leon County contracts out most of its key services (Model 3). Other counties that have a similar service delivery model included: Charlotte, Escambia, Indian River, Manatee, Marion, Nassau, and Sarasota counties. Counties that perform a majority of key services in-house include Alachua, Lake, Osceola (three like-sized counties), Seminole and Walton counties.

Finally, the survey indicates Collier and St. Lucie counties both perform in-house and contract out a fairly equal amount of key services which appears to be the least utilized of the three service delivery model types.

#### Convention and Visitors Bureaus

Staff also reviewed the utilization of Convention and Visitors Bureaus (CVBs) in comparison with the TACVB. CVBs are not-for-profit organizations charged with representing a specific destination and helping the long-term development of communities through a travel and tourism strategy. CVBs can serve as a broker or an official point of contact for convention and meeting planners, tour operators and visitors. They assist planners with meeting preparation and encourage business travelers and visitors alike to visit local historic, cultural and recreational sites.

A number of Florida counties have created in-house CVBs or tourism programs to administer their tourism tax and carry out the tourism development plans. This may involve contracting out for specific tourist related services.

Ten counties, or 71% of those surveyed, reported having an in-house CVB, Tourism Welcome Center, or tourism program as reflected in Table 8.

<b>Table 8 Counties with or without in-house CVB's or Tourism Programs</b>	
In-house CVBs or equivalent organization	10
External	4

Table 9 reflects a further breakdown of the ten counties that have in-house CVBs by the different survey categories.

<i>Selection Category</i>	<i># of Counties</i>
Like-Sized /\$2-\$5 Revenue Range	6
Similar 1% Tax Value	1
Less Revenue Receipts	1
More Revenue Receipts	2

The results indicate that of the seven like-sized counties, 85% have in-house CVBs. It appears that the Leon County TDC has a unique structure, in that it does not have an in-house tourism program, contracts out most of its key services, yet has a dedicated administrative staff.

#### County Administrative Staff

Table 10 presents the number ranges of tourist development staff in the 14 counties.

<i>Employee # Ranges</i>	<i># of Counties</i>	<i>%</i>
No Dedicated Staff	4	29%
2 to 5 Employees	5	36%
6 to 10 Employees	3	21%
30 or More Employees	2	14%

The Leon County TDC has three administrative staff and falls into the 2 to 5 Employees range along with 36% of the counties surveyed (Alachua, Charlotte, Lake, Marion, and St. Lucie counties). All of the counties in this range were like-sized counties, with the exception of Charlotte County. Escambia, Indian River, Nassau, and Sarasota counties did not have staff specifically dedicated to tourism development administration, since they have no in-house tourism programs. Osceola and Walton counties fall in the 30 or more employee range. This corresponds to the large amount of tourist development tax revenue collected (Osceola: \$33,006,865; Walton: \$9,676,225; Leon: \$3,368,370).

### TDC Administrative Reporting

Under the order of the Immediate Past Chairman, the Leon County Interim TDC Director reports to the County Administrator but has been directed to provide staff support to the TDC and carry out the direction set forth by the TDC until a permanent replacement is identified. In practice, the permanent Executive Director has reported directly to the County Commission despite the organizational chart in Ordinance No. 95-15, which clearly illustrates otherwise. The organizational chart shows that the Executive Director should report to the TDC and the TDC should report to the County Commission. Of the 10 counties surveyed with dedicated staff, three tourist development administrators report directly to their county commission, while the majority (71%) report to a county administrator or manager. Collier, Manatee and Walton counties, which have a director that reports directly to the county commission, are not similar to Leon County in structure or operation. These three coastal counties generate more tourism tax revenue, fund beach renourishment, and have in-house CVB or tourism programs, which employ seven or more employees.

Of the like-sized counties surveyed, the TDC Executive Director in five of the seven counties reports to the County Manager/Administrator. Manatee County utilizes a CVB Executive Director who reports directly to the Board. Escambia County does not have a dedicated TDC Executive Director. Instead, the Public Information Office and the Administrative Services Department manage tourism contracts and promotion through a CVB. Therefore, the responsibility of tourism development lies with the County Administrator in Escambia County despite not having an official TDC Executive Director.

### Official Service Provider

Leon County has an ongoing relationship with the TACVB, which serves as the designated marketing services provider for the TDC. The TACVB provides direct marketing, sports, sales, convention, and visitor services. Escambia County, a like-sized county, has a similar relationship with its local CVB, which provides advertising, promotion, marketing, public relations, sales, sports and visitor services. Nassau and Indian River counties reported having similar relationships with their local chambers of commerce. Ten, or 71% percent of the counties surveyed, have ongoing relationships with their local municipal government, chamber of commerce, sports commission or CVB to provide specific or limited services. Some jurisdictions with in-house CVBs may utilize external agencies to contract a limited amount of the TDC services. Collier, Charlotte, St. Lucie, and Walton counties (29%) reported having no relationship of any kind with local tourism agencies.

### Evaluation of Services & Activities

The evaluation of services and activities assesses the effective use of tourist tax dollars to promote and ultimately increase tourism. The Destination Marketing Association International (DMAI), an association for CVB professionals, provides information resources for CVBs. According to DMAI, CVBs or destination marketing organizations (DMO) have lacked the tools to provide creditable, auditable reporting of their effectiveness in a manner consistent with all CVBs or DMOs. Leon County currently utilizes tourist tax collection, room night generation and industry trends to measure performance. The TACVB is currently in the process of implementing the DMAI reporting standards as a tool to guide the TACVB's internal performance assessments. The assessments are necessary to

guide the decision-making process for resource management and allocation, sales and marketing campaign development, as well as staff training and development.

Collier County, which has an in-house CVB, reported using the DMAI reporting standards. Performance measures for the remaining 13 counties vary widely. The more frequently reported performance measures were website hits (6), room night generation (5), and tax revenue (3).

### Tourism Survey Findings

It appears that the counties' organizational structures are determined by the tourism plan (services and activities), which are in turn driven by the location and type of tourist attractions in the individual counties. This is exemplified by the variety of organizational structures. While general assumptions can be made when comparing the counties surveyed, there may be distinct variances in organizations even if they are similar in population and the amount of tax revenue generated.

Based upon the survey results, the following conclusions are provided:

- Marketing/Advertising/Promotion, Administration, Public Relations, and Sports/Sports Facility are the most commonly funded services or activities of the counties surveyed.
- Marketing/Advertising/Promotion are the largest components of tourism plans and generally receive the majority of the funding allocation.
- Four counties fund cultural, special event, or history/heritage grants.
- Tourism plans are generally tailored to a locality's specific need; (e.g. coastal counties generally have a beach renourishment plan since beaches are a primary tourist destination, while other counties may fund a sporting venue, such as a baseball spring training facility, or museums).

### *Service and Activity Delivery Methods*

- Service delivery methods vary depending on the jurisdiction and can generally be categorized by three service delivery models: in-house staff; equal amount outsourced and provided in-house, primarily outsourced services.
- Half of the counties surveyed, contracted out a majority of their services and activities.
- Ten of the 14 counties (71%) have an in-house CVB or tourism program.
- Leon County contracts out most tourism marketing services while performing a limited amount of in-house service delivery.
- All other like-sized counties have an in-house CVB or tourism program.

### *TDC Administrative Reporting*

- With the exception of Manatee and Escambia counties, the other like-sized counties' TDC administrators report directly to a county administrator or manager.
- Generally, it appears that the more tourist tax revenue a county generates the more likely the TDC administrator reports to the county commission.

#### *County Administrative Staff*

- Five of the seven like-sized counties have TDC staffing that falls within the range of Leon County (between two and five employees).
- A major distinction between Leon County and other comparable counties is the contracting out a majority of key services and activities, while having a dedicated administrative staff.
- Comparable counties surveyed do not generally contract out the majority of services if they have dedicated staff.
- Counties that have in-house CVBs may contract out for specific tourist related services.

#### *Official Service Provider*

- Leon County is similar to Escambia County's method of service delivery in that it utilizes its local CVB as the designated tourism marketing provider; however, Escambia has no dedicated TDC staff.
- Counties that generate large amounts of sales tax revenue generally have a different organizational structure than Leon County with the exception of the TDC director reporting to the County Commission.
- Smaller counties and ones that generate less revenue may utilize the local chamber of commerce to assist in service delivery.

#### *Evaluation of Services and Activities*

- Currently, TDC performance measurement standards are not consistent among the counties surveyed.
- When this survey was conducted, Collier County was the only county utilizing Destination Marketing Association International (DMAI) performance criteria.
- Leon County is in the beginning stages of adopting standards that meet the criteria of DMAI.

#### EXECUTIVE DIRECTOR SELECTION PROCESS

There is conflicting language regarding the hiring authority for the TDC Executive Director. Ordinance Number 95-15 and the TDC Bylaws state that the Executive Director shall be hired by the Advisory Council. The TDC Bylaws state that the selected Executive Director shall be recommended to the Board of County Commissioners for approval. Resolution No. R02-02 requires the County Administrator to be involved in the selection of the TDC Executive Director.

At a special meeting of the TDC on October 21, 2008, the TDC outlined a plan to select and recruit a permanent TDC Executive Director by incorporating these components. The TDC recommended a selection committee to convene approximately 45 days after the position is advertised to evaluate the candidates for the Executive Director position. Once the selection committee identified a candidate, it will make a recommendation to the Board for final approval. The recommended selection committee is as follows:

- The Board Chair or designate
- The TDC Chair or designate
- Two TDC members appointed by the TDC Chair (excluding the TDC Chair)
- The County Administrator or designate

In order to garner interest from a diverse applicant pool, the TDC also addressed different opportunities and mediums for recruiting and advertising the position. Given the current market conditions and the strong applicant pool when the position was advertised in 2002, the TDC expects a significant number of qualified candidates to apply for the position. Therefore, the TDC recommends that the County use the same recruitment efforts that were used in 2002.

In 2002, the County Human Resources Department utilized the County's website and advertised in the local newspapers: *The Tallahassee Democrat* and the *Capital Outlook*. The costs for advertising County positions are included in the Human Resources budget. Ad placements were also used in regional newspapers and trade association newsletters, website, and email distribution lists. The cost for these ad placements will be applied to the TDC's budget.

The TDC also recommended that the position be considered open until filled. For ad placements and trade association advertisements that require TDC funds, the TDC recommended those mediums only be utilized for 30 days. If a permanent replacement was not identified by the selection committee, the TDC would reconsider its recruitment efforts upon the call of the TDC Chairman.

On October 28, 2008, TDC Chairman Russell Daws presented the TDC's recommendations on the selection and recruitment process for a permanent Executive Director. After a brief discussion, the Board chose to delay advertising the Executive Director position and directed staff to schedule a workshop in order to review the structure of the TDC prior to recruiting a permanent replacement.

#### EXPIRED CONTRACTS

Although the TDC coordinates the majority of its programs and services primarily through three vendor contracts for research, public relations, advertising, and marketing, the TDC only has a contract with the TACVB at this time. The contract with the TACVB expires at the end of the current fiscal year on September 30, 2009, and has a 90 day termination provision without cause.

In the meantime, the TDC's contracts for research with FSU and advertising/public relations with the Zimmerman Agency expired on September 30, 2008. The Board chose not to renew any more of the TDC contracts until it received the TDC's strategic plan and directed the TDC to submit the strategic plan prior to the end of the 2008 calendar year. The TDC is currently on schedule to meet this task assigned by the Board.

The TDC also contracts for hosting and maintenance services for the [www.visitTallahassee.com](http://www.visitTallahassee.com) website. This three-year contract with DES of Florida will expire on February 28, 2009. This issue will be brought back to the Board prior to the expiration of the contract.

Without the FSU contract to measure the impact of local tourism and visitor estimates and demographics, the TDC is limited in its ability to appropriately direct marketing efforts. The research conducted by FSU is done on a quarterly basis based on the calendar year. Therefore, the TDC will not have the local tourism measures and visitor demographics for the fourth quarter of the 2008 calendar year (first quarter of the County's FY 09 fiscal year). In addition, the marketing efforts of the

TACVB are significantly limited without the compliment of an advertising/public relations contract. The advertising and marketing strategies are designed to consistently implement the goals of the TDC's Marketing Plan.

Through the Zimmerman Agency, the TDC had commitments on media buys for publications when the Board chose to discontinue the County's contract for advertising and public relations. In an effort to salvage some of the advertising/public relations projects previously planned by the Zimmerman Agency, the TACVB offered to carry out the commitments on behalf of the TDC via a TACVB carry-forward balance and additional TDC marketing funds. At the September 23, 2008 TDC meeting, the TDC Advisory Council approved a motion to implement the previously planned marketing efforts through the TACVB on a temporary basis. This was done to avoid missing annual advertising buys which can affect the overall marketing program for up to two years.

#### RECOMMENDATIONS FOR BOARD CONSIDERATION

During the July 2001 budget workshops, the Board directed staff to conduct a management review of the TDC to determine the appropriateness and effectiveness of the organizational structure. At that time, staff made a series of recommendations to the Board such as eliminating the dual responsibility of the TDC Executive Director as the TACVB President and creating a Tourist Development Department that reports to the County Administrator. The Board agreed that the dual role of the Executive Director was no longer an effective way of managing either organization and chose to separate the two entities. However, the Board affirmed the status quo reporting relationship by having the Executive Director of the TDC report to the TDC.

Of the like-sized counties surveyed, the TDC Executive Director in five of the seven counties reports to the County Manager/Administrator. Escambia County, which does not have a TDC Executive Director, provides tourism promotion and contract management of a CVB through county departments under the County Administrator's authority. Therefore, the County Administrator in six of the seven like-sized counties is responsible for the County's tourism programs. In Leon County, the Administrator is responsible for the administration of all departments and programs under the Board with the exception of the County Attorney's Office and the TDC. The reporting model to the County Administrator, used by five of the seven like-sized counties for tourist development, should be implemented in Leon County to provide greater accountability to the public and the County organization. Under this model, the TDC would still maintain its statutory authority and intent to monitor the use of bed tax funds and oversee the marketing and promotion of tourism development.

Leon County utilizes advisory committees in many areas, including the Library Advisory Board, the Healthcare Advisory Board, and the Public Safety Coordinating Council. These boards and councils exist to provide guidance to staff and to the Board based on the expertise of their members. However, their function is advisory and final decisions are made by the Board. In addition, each of the above advisory committees has a County staff person that reports to the County Administrator or a Group/Division Director (ex., Library Director, Health and Human Services Director, etc.)

**Recommendation #1: *Delegate tourist development to the County Administrator.***

Should the Board approve Recommendation #1, staff will bring back a time line and transition plan for Board approval. Subsequently, the Board would have to direct the County Attorney's Office to make the necessary changes to the TDC Ordinance and schedule public hearings. Recommendation #1 may also require an amendment to the County's Charter Ordinance. The County Charter prescribes the powers, duties, and reporting relationships of the County Administrator and County Attorney but does not specifically address the TDC Executive Director's reporting relationship. In regards to tourism development, the Charter simply limits the County Administrator's role absent a delegation from the County Commission.

*The County's senior management employees, with the exception of the County Attorney's and Tourist Development Council (TDC) staff, shall serve at the pleasure of the County Administrator, who may suspend or discharge senior management personnel with or without cause.*

The Board can delegate the responsibility of supervising the TDC Executive Director to the County Administrator. For example, Florida Statutes requires the Emergency Management Director to report to the Board but the Board has chosen to delegate that authority to the Leon County Sheriff. The Emergency Management Director now reports directly to the Sheriff but has maintained an advisory relationship with the Board and other County departments. Staff would also perform a management review of the TACVB to determine its utilization under the County Administrator as part of the proposed transition plan. Finally, the County Administrator would initiate a strategic planning process to include the Board and local stakeholders in the tourism industry to develop attainable tourism goals for the community. The final product would be brought back to the Board for approval.

Section 125.0104 of Florida Statutes gives the Board the option to designate the Chairman of the TDC or allow the TDC Advisory Council to select a Chairman from its membership. Based on the direction given by the Board during the July 2001 budget workshops, the Board amended the structure of the TDC on January 29, 2002 by Resolution R02-02 to require the Chairman of the Board to serve as the TDC Vice-Chairman. In recent practice, the Chairman of the Board has delegated a Commissioner to serve on the TDC despite the requirement that the Chairman fulfill that role.

Staff recommends that the Board clarify the existing language to authorize the Chairman of the Board to serve on the TDC or select a designee to represent the Board on tourism matters. Given the flexibility provided in Florida Statutes, staff also recommends that the Board remove the requirement that the County Commissioner on the TDC serve as the TDC Vice-Chair. In addition, staff recommends that the Chairman of the TDC be an industry representative to advise the Board on tourism matters.

***Recommendation #2: Authorize the Chairman of the Board, or the Chairman's designee from the County Commission, to serve on the TDC. Require an industry representative to serve as TDC Chairman and remove the requirement that the Commission representative serve as TDC Vice-Chair.***

Recommendation #2 would maintain the TDC's emphasis of being an industry driven organization by requiring the Chairman to be an industry representative. This would also create an open selection

process among the TDC to elect a Vice-Chairman. While the municipal and County representatives would be unable to serve as Chairman of the TDC under this recommendation, the opportunity to serve as TDC Vice-Chair would be available all TDC members.

The conflicting language regarding the hiring authority for the TDC Executive Director is an issue that should be addressed by the Board. Ordinance Number 95-15 and the TDC Bylaws state that the Executive Director shall be hired by the Advisory Council. The TDC Bylaws state that the selected Executive Director shall be recommended to the Board of County Commissioners for approval. Further, Resolution No. R02-02 requires the County Administrator to be involved in the selection of the TDC Executive Director.

**Recommendation #3: Rescind the TDC's ability to hire an Executive Director and amend the organizational chart to reflect the Board's preferred structure.**

In order to conduct the regular business of the TDC, it is important for the TDC members to attend regularly scheduled meetings. Understandably, there will be conflicts in which members will be unable to attend TDC meetings from time to time. In these circumstances, the TDC Bylaws allow TDC members to seek approval for excused absences from the TDC Chairman.

**Recommendation #4: Request the Chairman of the Board to send a letter to the TDC members with attendance concerns.**

The Interim Executive Director has other responsibilities in the organization that will require his immediate attention in the coming months. It is important for the County to proceed with the recruitment and selection of a permanent replacement in a timely manner. If the Board does not approve Recommendation #1, staff recommends the Board approve the selection committee outlined by the TDC's on pages 16 and 17 to recruit and recommend a permanent Executive Director to the Board for final approval.

**OPTIONS:**

1. Accept report and recommendations 1-4, as presented.
2. Accept report and recommendations 2-4, and approve the selection and recruitment process for a permanent Executive Director recommended by the Tourist Development Council.
3. Accept report with modification to recommendations.
4. Board Direction.

**RECOMMENDATION:**

Option #1

Attachments:

1. October 17, 2008 Memorandum from the Board Chairman
2. October 17, 2008 Memorandum from the County Administrator
3. Section 125.0104 of Florida Statutes
4. Leon County Ordinance No. 95-15
5. Leon County Charter Ordinance No. 02-17
6. TDC Bylaws
7. Leon County Resolution No. R02-02
8. Carroll and Company Independent Auditor's Report on the TACVB, 2007
9. Tallahassee Area Convention and Visitor Bureau Board of Directors and Executive Committee
10. April 7, 2008 letter from Chairman Daws to the Board of County Commissioners
11. 2007 Tourist Development Comparison Survey Results

# BOARD OF COUNTY COMMISSIONERS

## MEMORANDUM

**DATE:** October 17, 2008

**TO:** The Honorable Board of County Commissioners  
Parwez Alam, County Administrator  
Russell Daws, Leon County Tourist Development Council Chairman

**FROM:** Jane G. Sauls, Leon County Commission Chairman *JGS*

**SUBJECT:** Temporary Assignment of Tourist Development Council Responsibilities

Due to the recent resignation of Mr. Guy Thompson, effective October 16, 2008, I am authorizing the County Administrator, or his designee, to carry out the responsibilities of the Tourist Development Council (TDC) Executive Director until a permanent replacement is identified by the Board of County Commissioners. It is important to the Board, the TDC, and the community that we maintain the day to day operations of the TDC during this process.

I am also directing the Chairman of the Leon County Tourist Development Council, Russell Daws, to prepare an agenda item for the October 28, 2008 Commission meeting to outline a plan to recruit and select a permanent TDC Executive Director. Mr. Daws will have the full support of the County's Human Resources Department to effectuate this request.

cc: Vincent Long, Deputy County Administrator  
Alan Rosenzweig, Assistant County Administrator  
Jon Brown, Public Information Officer

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# BOARD OF COUNTY COMMISSIONERS

## MEMORANDUM

**DATE:** October 17, 2008

**TO:** The Honorable Chairman and Board of County Commissioners  
Russell Daws, Leon County Tourist Development Council Chairman  
Ken Morris, Assistant to the County Administrator

**FROM:** Parwez Alam, County Administrator *PA*

**SUBJECT:** Ken Morris to Temporarily Oversee Tourist Development Council

In response to the Chairman's request earlier today, I am appointing Ken Morris, Assistant to the County Administrator, as the Interim Tourist Development Council Executive Director. As you know, Ken manages the Board's legislative priorities and serves as my lead staff on economic development issues. I am confident that he can lead the TDC through this transition period.

cc: Vincent Long, Deputy County Administrator  
Alan Rosenzweig, Assistant County Administrator  
Jon Brown, Public Information Officer

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Select Year: 2008

## The 2008 Florida Statutes

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Title XI  
COUNTY ORGANIZATION AND INTERGOVERNMENTAL  
RELATIONS

Chapter 125  
COUNTY  
GOVERNMENT

[View Entire  
Chapter](#)

### **125.0104 Tourist development tax; procedure for levying; authorized uses; referendum; enforcement.--**

(1) **SHORT TITLE.**--This section shall be known and may be cited as the "Local Option Tourist Development Act."

(2) **APPLICATION; DEFINITIONS.**--

(a) *Application.*--The provisions contained in chapter 212 apply to the administration of any tax levied pursuant to this section.

(b) *Definitions.*--For purposes of this section:

1. "Promotion" means marketing or advertising designed to increase tourist-related business activities.
2. "Tourist" means a person who participates in trade or recreation activities outside the county of his or her permanent residence or who rents or leases transient accommodations as described in paragraph (3)(a).
3. "Retained spring training franchise" means a spring training franchise that had a location in this state on or before December 31, 1998, and that has continuously remained at that location for at least the 10 years preceding that date.

(3) **TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.**--

(a) It is declared to be the intent of the Legislature that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, or condominium for a term of 6 months or less is exercising a privilege which is subject to taxation under this section, unless such person rents, leases, or lets for consideration any living quarters or accommodations which are exempt according to the provisions of chapter 212.

(b) Subject to the provisions of this section, any county in this state may levy and impose a tourist development tax on the exercise within its boundaries of the taxable privilege described in paragraph (a), except that there shall be no additional levy under this section in any cities or towns presently imposing a municipal resort tax as authorized under chapter 67-930, Laws of Florida, and this section shall not in any way affect the powers and existence of any tourist development authority created pursuant to chapter 67-930, Laws of Florida. No county authorized to levy a convention development tax pursuant to s. 212.0305, or to s. 8 of chapter 84-324, Laws of Florida, shall be allowed to levy more than the 2-percent tax authorized by this section. A county may elect to levy and impose the tourist development tax in a subcounty special district of the county. However, if a county so elects to levy and impose the tax on a subcounty special district basis, the district shall embrace all or a significant contiguous portion of the county, and the county shall assist the Department of Revenue in identifying the rental units subject to tax in the district.

(c) The tourist development tax shall be levied, imposed, and set by the governing board of the county at a rate of 1 percent or 2 percent of each dollar and major fraction of each dollar of the total consideration charged for such lease or rental. When receipt of consideration is by way of property other than money, the tax shall be levied and imposed on the fair market value of such nonmonetary consideration.

(d) In addition to any 1-percent or 2-percent tax imposed under paragraph (c), the governing board of the county may levy, impose, and set an additional 1 percent of each dollar above the tax rate set under paragraph (c) by the *extraordinary vote of the governing board for the purposes set forth in subsection (5) or by referendum approval by the registered electors within the county or subcounty special district*. No county shall levy, impose, and set the tax authorized under this paragraph unless the county has imposed the 1-percent or 2-percent tax authorized under paragraph (c) for a minimum of 3 years prior to the effective date of the levy and imposition of the tax authorized by this paragraph. Revenues raised by the additional tax authorized under this paragraph shall not be used for debt service on or refinancing of existing facilities as specified in subparagraph (5)(a)1. unless approved by a resolution adopted by an extraordinary majority of the total membership of the governing board of the county. If the 1-percent or 2-percent tax authorized in paragraph (c) is levied within a subcounty special taxing district, the additional tax authorized in this paragraph shall only be levied therein. The provisions of paragraphs (4)(a)-(d) shall not apply to the adoption of the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph shall be the first day of the second month following approval of the ordinance by the governing board or the first day of any subsequent month as may be specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance.

(e) The tourist development tax shall be in addition to any other tax imposed pursuant to chapter 212 and in addition to all other taxes and fees and the consideration for the rental or lease.

(f) The tourist development tax shall be charged by the person receiving the consideration for the lease or rental, and it shall be collected from the lessee, tenant, or customer at the time of payment of the consideration for such lease or rental.

(g) The person receiving the consideration for such rental or lease shall receive, account for, and remit the tax to the Department of Revenue at the time and in the manner provided for persons who collect and remit taxes under s. 212.03. The same duties and privileges imposed by chapter 212 upon dealers in tangible property, respecting the collection and remission of tax; the making of returns; the keeping of books, records, and accounts; and compliance with the rules of the Department of Revenue in the administration of that chapter shall apply to and be binding upon all persons who are subject to the provisions of this section. However, the Department of Revenue may authorize a quarterly return and payment when the tax remitted by the dealer for the preceding quarter did not exceed \$25.

(h) The Department of Revenue shall keep records showing the amount of taxes collected, which records shall also include records disclosing the amount of taxes collected for and from each county in which the tax authorized by this section is applicable. These records shall be open for inspection during the regular office hours of the Department of Revenue, *subject to the provisions of s. 213.053*.

(i) Collections received by the Department of Revenue from the tax, less costs of administration of this section, shall be paid and returned monthly to the county which imposed the tax, for use by the county in accordance with the provisions of this section. They shall be placed in the county tourist development trust fund of the respective county, which shall be established by each county as a condition precedent to receipt of such funds.

(j) The Department of Revenue is authorized to employ persons and incur other expenses for which funds are

appropriated by the Legislature.

(k) The Department of Revenue shall promulgate such rules and shall prescribe and publish such forms as may be necessary to effectuate the purposes of this section.

(l) In addition to any other tax which is imposed pursuant to this section, a county may impose up to an additional 1-percent tax on the exercise of the privilege described in paragraph (a) by majority vote of the governing board of the county in order to:

1. Pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility, either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds.
2. Pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center, and to pay the *planning and design costs incurred prior to the issuance of such bonds.*
3. Pay the operation and maintenance costs of a convention center for a period of up to 10 years. Only counties that have elected to levy the tax for the purposes authorized in subparagraph 2. may use the tax for the purposes enumerated in this subparagraph. Any county that elects to levy the tax for the purposes authorized in subparagraph 2. after July 1, 2000, may use the proceeds of the tax to pay the operation and maintenance costs of a convention center for the life of the bonds.
4. Promote and advertise tourism in the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall 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.

The provision of paragraph (b) which prohibits any county authorized to levy a convention development tax pursuant to s. 212.0305 from levying more than the 2-percent tax authorized by this section, and the provisions of paragraphs (4) (a)-(d), shall not apply to the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph shall be the first day of the second month following approval of the ordinance by the governing board or the first day of any subsequent month as may be specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance.

(m)1. In addition to any other tax which is imposed pursuant to this section, a high tourism impact county may impose an additional 1-percent tax on the exercise of the privilege described in paragraph (a) by extraordinary vote of the governing board of the county. The tax revenues received pursuant to this paragraph shall be used for one or more of the authorized uses pursuant to subsection (5).

2. A county is considered to be a high tourism impact county after the Department of Revenue has certified to such county that the sales subject to the tax levied pursuant to this section exceeded \$600 million during the previous calendar year, or were at least 18 percent of the county's total taxable sales under chapter 212 where the sales subject to the tax levied pursuant to this section were a minimum of \$200 million, except that no county authorized to levy a convention development tax pursuant to s. 212.0305 shall be considered a high tourism impact county. Once a county

qualifies as a high tourism impact county, it shall retain this designation for the period the tax is levied pursuant to this paragraph.

3. The provisions of paragraphs (4)(a)-(d) shall not apply to the adoption of the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph shall be the first day of the second month following approval of the ordinance by the governing board or the first day of any subsequent month as may be specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance.

(n) In addition to any other tax that is imposed under this section, a county that has imposed the tax under paragraph (l) may impose an additional tax that is no greater than 1 percent on the exercise of the privilege described in paragraph (a) by a majority plus one vote of the membership of the board of county commissioners in order to:

1. Pay the debt service on bonds issued to finance:

a. The construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in s. 288.1162.

b. The acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.

2. Promote and advertise tourism in the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall 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.

A county that imposes the tax authorized in this paragraph may not expend any ad valorem tax revenues for the acquisition, construction, reconstruction, or renovation of a facility for which tax revenues are used pursuant to subparagraph 1. The provision of paragraph (b) which prohibits any county authorized to levy a convention development tax pursuant to s. 212.0305 from levying more than the 2-percent tax authorized by this section shall not apply to the additional tax authorized by this paragraph in counties which levy convention development taxes pursuant to s. 212.0305(4)(a). Subsection (4) does not apply to the adoption of the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph is the first day of the second month following approval of the ordinance by the board of county commissioners or the first day of any subsequent month specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of the ordinance.

(4) ORDINANCE LEVY TAX; PROCEDURE.--

(a) The tourist development tax shall be levied and imposed pursuant to an ordinance containing the county tourist development plan prescribed under paragraph (c), enacted by the governing board of the county. The ordinance levying and imposing the tourist development tax shall not be effective unless the electors of the county or the electors in the subcounty special district in which the tax is to be levied approve the ordinance authorizing the levy and imposition of

the tax, in accordance with subsection (6). The effective date of the levy and imposition of the tax shall be the first day of the second month following approval of the ordinance by referendum, as prescribed in subsection (6), or the first day of any subsequent month as may be specified in the ordinance. A certified copy of the ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance. The governing authority of any county levying such tax shall notify the department, within 10 days after approval of the ordinance by referendum, of the time period during which the tax will be levied.

(b) At least 60 days prior to the enactment of the ordinance levying the tax, the governing board of the county shall adopt a resolution establishing and appointing the members of the county tourist development council, as prescribed in paragraph (e), and indicating the intention of the county to consider the enactment of an ordinance levying and imposing the tourist development tax.

(c) Prior to enactment of the ordinance levying and imposing the tax, the county tourist development council shall prepare and submit to the governing board of the county for its approval a plan for tourist development. The plan shall set forth the anticipated net tourist development tax revenue to be derived by the county for the 24 months following the levy of the tax; the tax district in which the tourist development tax is proposed; and a list, in the order of priority, of the proposed uses of the tax revenue by specific project or special use as the same are authorized under subsection (5). The plan shall include the approximate cost or expense allocation for each specific project or special use.

(d) The governing board of the county shall adopt the county plan for tourist development as part of the ordinance levying the tax. After enactment of the ordinance levying and imposing the tax, the plan of tourist development may not be substantially amended except by ordinance enacted by an affirmative vote of a majority plus one additional member of the governing board.

(e) The governing board of each county which levies and imposes a tourist development tax under this section shall appoint an advisory council to be known as the "(name of county) Tourist Development Council." The council shall be established by ordinance and composed of nine members who shall be appointed by the governing board. The chair of the governing board of the county or any other member of the governing board as designated by the chair shall serve on the council. Two members of the council shall be elected municipal officials, at least one of whom shall be from the most populous municipality in the county or subcounty special taxing district in which the tax is levied. Six members of the council shall be persons who are involved in the tourist industry and who have demonstrated an interest in tourist development, of which members, not less than three nor more than four shall be owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations in the county and subject to the tax. All members of the council shall be electors of the county. The governing board of the county shall have the option of designating the chair of the council or allowing the council to elect a chair. The chair shall be appointed or elected annually and may be reelected or reappointed. The members of the council shall serve for staggered terms of 4 years. The terms of office of the original members shall be prescribed in the resolution required under paragraph (b). The council shall meet at least once each quarter and, from time to time, shall make recommendations to the county governing board for the effective operation of the special projects or for uses of the tourist development tax revenue and perform such other duties as may be prescribed by county ordinance or resolution. The council shall continuously review expenditures of revenues from the tourist development trust fund and shall receive, at least quarterly, expenditure reports from the county governing board or its designee. Expenditures which the council believes to be unauthorized shall be reported to the county governing board and the Department of Revenue. The governing board and the department shall review the findings of the council and take appropriate administrative or judicial action to ensure compliance with this section. The changes in the composition of the membership of the tourist development council mandated by chapter 86-4, Laws of Florida, and this act shall not cause the interruption of the current term of any person who is a member of a council

on October 1, 1996.

(5) AUTHORIZED USES OF REVENUE.--

(a) All tax revenues received pursuant to this section by a county imposing the tourist development tax shall be used by that county for the following purposes only:

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums, 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. Tax revenues received pursuant to this section may also be used for promotion of zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. However, these purposes may be implemented through service contracts and leases with lessees with sufficient expertise or financial capability to operate such facilities;
2. To promote and advertise tourism in the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall 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;
3. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency; or
4. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of less than 100,000 population, no more than 10 percent of the revenues from the tourist development tax may be used for beach park facilities.

(b) Tax revenues received pursuant to this section by a county of less than 750,000 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. All population figures relating to this subsection shall be based on the most recent population estimates prepared pursuant to the provisions of s. 186.901. These population estimates shall be those in effect on July 1 of each year.

(c) The revenues to be derived from the tourist development tax may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in subparagraphs (a)1. and 4. or for the purpose of refunding bonds previously issued for such purposes, or both; however, no more than 50 percent of the revenues from the tourist development tax may be pledged to secure and liquidate revenue bonds or revenue refunding bonds issued for the purposes set forth in subparagraph (a)4. Such revenue bonds and revenue refunding bonds may be authorized and issued

in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the governing board of the county shall provide. The Legislature intends that this paragraph shall be full and complete authority for accomplishing such purposes, but such authority shall be supplemental and additional to, and not in derogation of, any powers now existing or later conferred under law.

(d) Any use of the local option tourist development tax revenues collected pursuant to this section for a purpose not expressly authorized by paragraph (3)(l) or paragraph (3)(n) or paragraph (a), paragraph (b), or paragraph (c) of this subsection is expressly prohibited.

(6) REFERENDUM.--

(a) No ordinance enacted by any county levying the tax authorized by paragraphs (3)(b) and (c) shall take effect until the ordinance levying and imposing the tax has been approved in a referendum election by a majority of the electors voting in such election in the county or by a majority of the electors voting in the subcounty special tax district affected by the tax.

(b) The governing board of the county levying the tax shall arrange to place a question on the ballot at the next regular or special election to be held within the county, substantially as follows:

\_\_\_\_\_FOR the Tourist Development Tax

\_\_\_\_\_AGAINST the Tourist Development Tax.

(c) If a majority of the electors voting on the question approve the levy, the ordinance shall be deemed to be in effect.

(d) In any case where a referendum levying and imposing the tax has been approved pursuant to this section and 15 percent of the electors in the county or 15 percent of the electors in the subcounty special district in which the tax is levied file a petition with the board of county commissioners for a referendum to repeal the tax, the board of county commissioners shall cause an election to be held for the repeal of the tax which election shall be subject only to the outstanding bonds for which the tax has been pledged. However, the repeal of the tax shall not be effective with respect to any portion of taxes initially levied in November 1989, which has been pledged or is being used to support bonds under paragraph (3)(d) or paragraph (3)(l) until the retirement of those bonds.

(7) AUTOMATIC EXPIRATION ON RETIREMENT OF BONDS.--Anything in this section to the contrary notwithstanding, if the plan for tourist development approved by the governing board of the county, as amended from time to time pursuant to paragraph (4)(d), includes the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or a museum that is publicly owned and operated or owned and operated by a not-for-profit organization, the county ordinance levying and imposing the tax shall automatically expire upon the later of:

(a) Retirement of all bonds issued by the county for financing the same; or

(b) The expiration of any agreement by the county for the operation or maintenance, or both, of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, or museum. However, nothing herein shall preclude that county from amending the ordinance extending the tax to the extent that the board of the county determines to be necessary to provide funds with which to operate, maintain, repair, or renew and replace a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, or museum or from

enacting an ordinance which shall take effect without referendum approval, unless the original referendum required ordinance expiration, pursuant to the provisions of this section reimposing a tourist development tax, upon or following the expiration of the previous ordinance.

(8) PROHIBITED ACTS; ENFORCEMENT; PENALTIES.--

(a) Any person who is taxable hereunder who fails or refuses to charge and collect from the person paying any rental or lease the taxes herein provided, either by himself or herself or through agents or employees, is, in addition to being personally liable for the payment of the tax, guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

(b) *No person shall advertise or hold out to the public in any manner, directly or indirectly, that he or she will absorb all or any part of the tax, that he or she will relieve the person paying the rental of the payment of all or any part of the tax, or that the tax will not be added to the rental or lease consideration or, when added, that it or any part thereof will be refunded or refused, either directly or indirectly, by any method whatsoever. Any person who willfully violates any provision of this subsection is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.*

(c) The tax authorized to be levied by this section shall constitute a lien on the property of the lessee, customer, or tenant in the same manner as, and shall be collectible as are, liens authorized and imposed in ss. 713.67, 713.68, and 713.69.

(9) COUNTY TOURISM PROMOTION AGENCIES.--In addition to any other powers and duties provided for agencies created for the purpose of tourism promotion by a county levying the tourist development tax, such agencies are authorized and empowered to:

(a) Provide, arrange, and make expenditures for transportation, lodging, meals, and other reasonable and necessary items and services for such persons, as determined by the head of the agency, in connection with the performance of promotional and other duties of the agency. However, entertainment expenses shall be authorized only when meeting with travel writers, tour brokers, or other persons connected with the tourist industry. All travel and entertainment-related expenditures in excess of \$10 made pursuant to this subsection shall be substantiated by paid bills therefor. Complete and detailed justification for all travel and entertainment-related expenditures made pursuant to this subsection shall be shown on the travel expense voucher or attached thereto. Transportation and other incidental expenses, other than those provided in s. 112.061, shall only be authorized for officers and employees of the agency, other authorized persons, travel writers, tour brokers, or other persons connected with the tourist industry when traveling pursuant to paragraph (c). All other transportation and incidental expenses pursuant to this subsection shall be as provided in s. 112.061. Operational or promotional advancements, as defined in s. 288.35(4), obtained pursuant to this subsection, shall not be commingled with any other funds.

(b) Pay by advancement or reimbursement, or a combination thereof, the costs of per diem and incidental expenses of officers and employees of the agency and other authorized persons, for foreign travel at the current rates as specified in the federal publication "Standardized Regulations (Government Civilians, Foreign Areas)." The provisions of this paragraph shall apply for any officer or employee of the agency traveling in foreign countries for the purposes of promoting tourism and travel to the county, if such travel expenses are approved and certified by the agency head from whose funds the traveler is paid. As used in this paragraph, the term "authorized person" shall have the same meaning as provided in s. 112.061(2)(e). With the exception of provisions concerning rates of payment for per diem, the provisions of s. 112.061 are applicable to the travel described in this paragraph. As used in this paragraph, "foreign

travel" means all travel outside the United States. Persons traveling in foreign countries pursuant to this subsection shall not be entitled to reimbursements or advancements pursuant to s. 112.061(6)(a)2.

(c) Pay by advancement or reimbursement, or by a combination thereof, the actual reasonable and necessary costs of travel, meals, lodging, and incidental expenses of officers and employees of the agency and other authorized persons when meeting with travel writers, tour brokers, or other persons connected with the tourist industry, and while attending or traveling in connection with travel or trade shows. With the exception of provisions concerning rates of payment, the provisions of s. 112.061 are applicable to the travel described in this paragraph.

(d) Undertake marketing research and advertising research studies and provide reservations services and convention and meetings booking services consistent with the authorized uses of revenue as set forth in subsection (5).

1. Information given to a county tourism promotion agency which, if released, would reveal the identity of persons or entities who provide data or other information as a response to a sales promotion effort, an advertisement, or a research project or whose names, addresses, meeting or convention plan information or accommodations or other visitation needs become booking or reservation list data, is exempt from s. 119.07(1) and from s. 24(a), Art. I of the State Constitution.

2. The following information, when held by a county tourism promotion agency, is exempt from s. 119.07(1) and from s. 24(a), Art. I of the State Constitution:

a. A trade secret, as defined in s. 812.081.

b. Booking business records, as defined in s. 255.047.

c. Trade secrets and commercial or financial information gathered from a person and privileged or confidential, as defined and interpreted under 5 U.S.C. s. 552(b)(4), or any amendments thereto.

(e) Represent themselves to the public as convention and visitors bureaus, visitors bureaus, tourist development councils, vacation bureaus, or county tourism promotion agencies operating under any other name or names specifically designated by ordinance.

#### (10) LOCAL ADMINISTRATION OF TAX.--

(a) A county levying a tax under this section or s. 125.0108 may be exempted from the requirements of the respective section that:

1. The tax collected be remitted to the Department of Revenue before being returned to the county; and

2. The tax be administered according to chapter 212,

if the county adopts an ordinance providing for the local collection and administration of the tax.

(b) The ordinance shall include provision for, but need not be limited to:

1. Initial collection of the tax to be made in the same manner as the tax imposed under chapter 212.

2. Designation of the local official to whom the tax shall be remitted, and that official's powers and duties with respect thereto. Tax revenues may be used only in accordance with the provisions of this section.
3. Requirements respecting the keeping of appropriate books, records, and accounts by those responsible for collecting and administering the tax.
4. Provision for payment of a dealer's credit as required under chapter 212.
5. A portion of the tax collected may be retained by the county for costs of administration, but such portion shall not exceed 3 percent of collections.

(c) A county adopting an ordinance providing for the collection and administration of the tax on a local basis shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers, and assessing, collecting, and enforcing payments of delinquent taxes, or to delegate such authority to the Department of Revenue. If the county elects to assume such responsibility, it shall be bound by all rules promulgated by the Department of Revenue pursuant to paragraph (3)(k), as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03. The county may use any power granted in this section to the department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest. The county may use a certified public accountant licensed in this state in the administration of its statutory duties and responsibilities. Such certified public accountants are bound by the same confidentiality requirements and subject to the same penalties as the county under s. 213.053. If the county delegates such authority to the department, the department shall distribute any collections so received, less costs of administration, to the county. The amount deducted for costs of administration by the department shall be used only for those costs which are solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes authorized in this section. If a county elects to delegate such authority to the department, the department shall audit only those businesses in the county that it audits pursuant to chapter 212.

(11) INTEREST PAID ON DISTRIBUTIONS.--

(a) Interest shall be paid on undistributed taxes collected and remitted to the Department of Revenue under this section. Such interest shall be included along with the tax proceeds distributed to the counties and shall be paid from moneys transferred from the General Revenue Fund. The department shall calculate the interest for net tax distributions using the average daily rate that was earned by the State Treasury for the preceding calendar quarter and paid to the General Revenue Fund. This rate shall be certified by the Chief Financial Officer to the department by the 20th day following the close of each quarter.

(b) The interest applicable to taxes collected under this section shall be calculated by multiplying the tax amounts to be distributed times the daily rate times the number of days after the third working day following the date the tax is due and payable pursuant to s. 212.11 until the date the department issues a voucher to request the Chief Financial Officer to issue the payment warrant. The warrant shall be issued within 7 days after the request.

(c) If an overdistribution of taxes is made by the department, interest shall be paid on the overpaid amount beginning on the date the warrant including the overpayment was issued until the third working day following the due date of the payment period from which the overpayment is being deducted. The interest on an overpayment shall be calculated using the average daily rate from the applicable calendar quarter and shall be deducted from moneys distributed to the county under this section.

Ordinance Number 95-15

AN ORDINANCE AMENDING CHAPTER 11 OF THE CODE OF LAWS OF LEON COUNTY, FLORIDA; AMENDING SECTION 11-47 RELATING TO TOURIST DEVELOPMENT PLAN FUNDING; AMENDING EXHIBIT A RELATING TO THE LEON COUNTY TOURIST DEVELOPMENT COUNCIL MARKETING PLAN EXECUTIVE SUMMARY; PROVIDING FOR ORDINANCES IN CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, that:

1           **Section 1.**     Section 11-47 of the Code of Laws of Leon County, Florida, is hereby  
2 amended to read as follows:

3           **Section 11-47. Tourist development plan funded.**

4           The tax revenues received pursuant to this article shall be used to fund the Leon  
5 County Tourist Development Plan, which is attached hereto as Exhibit A and  
6 which is hereby adopted and incorporated into this article.

7           **Section 2.**     Conflicts.

8           All ordinances or parts of ordinances in conflict with the provisions of this ordinance are  
9 hereby repealed to the extent of such conflict, except to the extent of any conflicts with the  
10 Tallahassee-Leon County 2010 Comprehensive Plan as amended, which provisions shall prevail  
11 over any parts of this ordinance which are inconsistent, either in whole or in part, with the said  
12 Comprehensive Plan.

13           **Section 3.**     Severability.

14           If any word, phrase, clause, section or portion of this Ordinance shall be held invalid or

1 unconstitutional by a court of competent jurisdiction, such portion or words shall be deemed a  
2 separate and independent provision and such holding shall not affect the validity of the remaining  
3 portions thereof.

4 **Section 4. Effective Date.**

5 This Ordinance shall have effect upon becoming law.

6 BOARD OF COUNTY COMMISSIONERS  
7 LEON COUNTY, FLORIDA

8  
9 BY: Rudy Maloy  
10 Rudy Maloy, Chairman  
11

12 ATTEST:

13 Dave Lang  
14 Clerk of the Circuit Court

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16 BY: Dave Lang  
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23 APPROVED AS TO FORM

24 Herbert W.A. Thiele  
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26 Herbert W.A. Thiele, Esq.  
27 County Attorney  
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32 *Public Hearing*  
33 *9.12.1995*  
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<b>EXHIBIT A</b>
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**LEON COUNTY TOURIST DEVELOPMENT COUNCIL  
MARKETING PLAN  
EXECUTIVE SUMMARY**

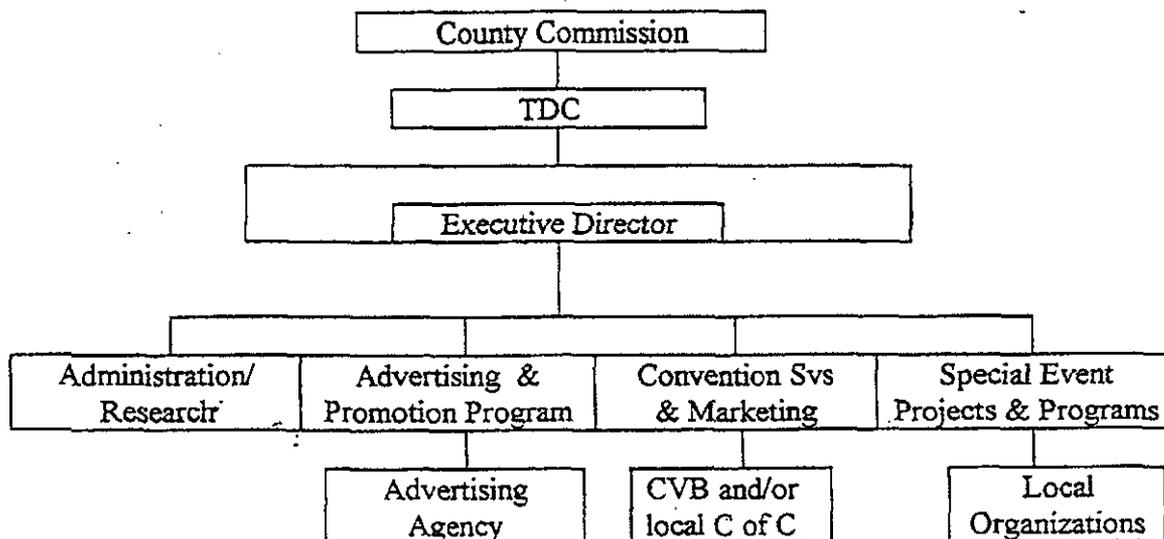
The marketing plan contained herein to become the ten-year blueprint to guide the activities of the Leon County Tourist Development Council (TDC). The goal of the plan is to increase the number, length of stay and expenditures of visitors to Leon County in pursuit of business, conference/convention experience or pleasure.

The marketing plan will encompass the following elements: (1) advertising and public relations/promotion; (2) convention and services and direct marketing; (3) special projects and events; (4) research; and (5) administration. The initial budget for these combined activities is estimated to be greater than one million dollars. The budget allocations for these elements shall be limited to the percentage ranges listed, and in no case, shall the total of all budget allocations for these elements exceed 100 percent of the annual estimated revenue budget as approved by the TDC and the Commission.

Research and Administration	15 - 25%
Advertising	15 - 30%
Direct Marketing/convention services	40 - 60%
Special Projects/Events	5 - 15%

It is the intent of the TDC and County Commission that excess funds accumulated annually in the Reserve for Fund Balance/Contingencies shall be used in non-budgeted tourism promotion situations, such as natural disasters, emergencies, or unanticipated opportunities.

The organizational chart of the TDC is presented below.



The TDC is authorized to hire a staff director who will coordinate the activities conducted by the organization. The Council has the authority to retain professional consultants administered by staff to handle advertising, public relations, research and other marketing functions. The staff director is also responsible for coordinating with community groups interested in promoting visitor business.

Research will identify the size and scope of our target market and help to refine the creative message we intend to convey. The plan will encompass a creative identity to be projected consistently to this target market. Advertising messages will be created and produced to increase awareness of Leon County as a destination for business, convention and vacation travel. The plan will encourage the creation and marketing of special events that enhance the image of Leon County as a desirable visitor destination.

### Administration

The TDC will hire a director and support staff as necessary to handle administrative matters and to carry out the policies of the council. The responsibilities of the director will include but not be limited to the following.

1. Ensure all programs and monitor activities comply with state and local statutes and ordinances.
2. Direct, coordinate and monitor activities of all professional firms or vendors under contract to the TDC.
3. Coordinate and act as liaison to all local organizations involved with convention and visitor development including Chamber, CAVB, arts groups, state and local tourist agencies, hotel , and restaurant associations, etc. Also work with local, state, and regional media to effectively communicate TDC programs to the public and to convey the importance of increased visitor business to the local economy.
4. All other duties as assigned by the TDC.

The administration arm of the TDC may be buttressed by additional staff from the Chamber, the CAVB or other organizations, where appropriate . It is the intention of the

TDC to maximize coordination among visitor development staffs of various civic and private organizations for the overall achievement of our community visitor goals.

### Research and Analysis

The goal of research is to accurately target TDC expenditures for maximum effectiveness by creating the most effective message for the most appropriate markets. The TDC will seek to generate information from potential visitors which can be utilized in developing our marketing strategies. The information will be gathered by interviews with visitors at hotels, airports, business conferences and conventions, and special events. Interviews also will be conducted with visitors in key target cities like Atlanta and Miami to determine their perceptions of Tallahassee as a destination for convention, vacation, business, etc.

Questions will be asked and research analyzed on items such as length of stay, money spent, demographic considerations and interests in specific activities, etc.

Research will be the basis for the TDC marketing plan. It will establish an initial benchmark from which to measure our success with our advertising, promotion and direct sales strategies. Research will provide the necessary information to make course corrections in the marketing strategy.

## Advertising

Advertising is an important component in the marketing plan and ad dollars will comprise at least 15 - 30% of the total budget. An advertising agency will be retained by the TDC after a thorough search of appropriate firms is conducted. The agency will be responsible for developing a creative image of Tallahassee that will be uniformly projected in all the visitor-related advertising (including logo, theme, slogan, TV, radio, print, etc.)

The agency, as directed and coordinated by the TDC and staff, will be responsible for the following tasks:

1. Consumer advertising in state, regional and national newspaper, magazines TV and outdoor,
2. Advertising directed at travel agent marketplace including direct mail, trade publications, etc;
3. Advertising to national trade associations of meeting planners and conventions;
4. Cooperative advertising programs with hotel, airlines, attractions, etc.

## Public Relations Activities

A public relations firm should be retained by the TDC to perform the following functions:

1. Develop a public relation strategy consistent with the goals of the TDC plan.
2. Develop and coordinate promotions to support advertising effort.
3. Develop and coordinate promotions with the local hotels, airlines, rental car agencies, restaurants, and convention facilities.
4. Develop and implement publicity strategy for key markets.
5. Coordinate with advertising agency to design and produce sales and support materials including:
  - Area guidebook
  - Rack brochures
  - Travel Agent posters
  - Meeting and convention planners facilities guide
  - Press kit shells
  - Other materials as needed
6. Design and implement strategy to communicate with local citizens the achievements and goals of the TDC.
7. Develop and coordinate strategy to support advertising and publicity efforts.

8. Promotions with local airlines, hotels, car rental agencies.

### **Direct Sales and Marketing**

Direct marketing is a very important component of the TDC's marketing plan. It is vital to effectively mesh the direct marketing efforts with the advertising and public relations strategies in order to be successful in winning convention and visitors business. Direct marketing involves a host of activities directed at meeting of convention planners, mailing information to them and developing an effective package to offer them. It involves joining associations of meeting planners and similar organization and becoming actively involved with them. It also involves doing a good job of servicing these groups when they come to Leon County. It will be important for the TDC staff director to work closely with local groups, especially the Chamber and the Convention and Visitors Bureau, in maximizing the direct marketing efforts. The advertising and public relations agencies will be supportive in making sure our printed materials, ad, and publicity are cohesive and effectively communicate the message.

### **Convention Services**

An essential ingredient in marketing conventions to prospects is the quality of services rendered. An incredible number of details must be efficiently handled to make a convention a success: hotel rooms, air and ground transportation, secretarial services, catering, etc. The TDC must be prepared to coordinate and streamline this process for the

convention process. The capabilities of our convention services staff will have an important bearing on repeat and referral business.

### **Special Events - Coordination with Local Groups**

The TDC has set aside 5 - 15% of the overall budget to work with local groups and organizations on meritorious projects which may directly benefit the visitor industry. The TDC and its staff will entertain requests for funding promotion dollars for events designed to increase visitor and convention business. The TDC will fund these promotions in the event they are consistent with the goals as adopted in this plan and insofar as the budget permits.

### **Summary**

This marketing plan is the product of many hours of individual, sub-committee and full committee work. Subsequent to adoption, it should not be easily amended. The members of the TDC believe this plan should comprise the marketing direction for the next ten years for Leon County. Naturally, advertising, direct sales and public relations strategies will change focus from time to time and be re-directed as our market grows and expands. It is the firm conviction of the TDC, however, that the monies raised by taxing hotel and motel rooms should be used for promoting visitor and convention business and not for other purposes. By adhering to this general plan we can effectively promote this county to our target markets and successfully compete with the other SMSAs in Florida seeking additional visitors and their expenditures.

ORDINANCE NO. 2002- 17

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**AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, PROVIDING FOR THE ADOPTION OF A HOME RULE CHARTER; PROVIDING FOR THE PREAMBLE; PROVIDING FOR THE CREATION AND POWERS OF HOME RULE CHARTER GOVERNMENT; PROVIDING FOR THE RELATIONSHIP OF COUNTY ORDINANCES TO MUNICIPAL ORDINANCES; PROVIDING FOR AN ELECTED COMMISSION AND APPOINTED COUNTY ADMINISTRATOR FORM OF GOVERNMENT; PROVIDING FOR NON-PARTISAN ELECTIONS OF COUNTY COMMISSIONERS; PROVIDING FOR THE LEGISLATIVE AND EXECUTIVE BRANCHES OF GOVERNMENT; PROVIDING FOR THE APPOINTMENT OF A COUNTY ADMINISTRATOR AND COUNTY ATTORNEY; PROVIDING FOR THE PRESERVATION OF ELECTED COUNTY CONSTITUTIONAL OFFICERS; PROVIDING THAT THE SUPERVISOR OF ELECTIONS SHALL BE NON-PARTISAN; PROVIDING THAT THE LEON COUNTY CLERK OF COURT SHALL SERVE AS AUDITOR TO THE COMMISSION; PROVIDING FOR AN AUDIT COMMITTEE; PROVIDING FOR CITIZEN INITIATIVES FOR COUNTY ORDINANCES AND CHARTER AMENDMENTS; PROVIDING FOR THE RECALL OF COMMISSIONERS; PROVIDING FOR TRANSITION PROCEDURES; PROVIDING FOR CHARTER AMENDMENT PROCEDURES; PROVIDING FOR A CHARTER REVIEW COMMISSION; PROVIDING FOR A BALLOT QUESTION TO BE POSED TO THE LEON COUNTY ELECTORATE AT THE SPECIAL ELECTION ON NOVEMBER 5, 2002; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

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WHEREAS, Leon County, Florida, is presently a non-charter county government as established under Article VIII, Section 1(f), Florida Constitution; and

WHEREAS, Article VIII, Sections 1(c) and 1(g), Florida Constitution, provide that a county government may be established by charter, which shall be adopted upon a majority vote of the electors of the county; and



1           **Sec. 1.2.       Body corporate, name and boundaries.**

2           Leon County shall be a body corporate and politic. The corporate name shall be Leon  
3           County, Florida. The County seat and boundaries shall be those designated by law on the effective  
4           date of this Home Rule Charter.

5           **Sec. 1.3.       Construction.**

6           The powers granted by this Home Rule Charter shall be construed broadly in favor of the  
7           charter government. The specified powers in this Charter shall not be construed as limiting, in any  
8           way, the general or specific power of the government as stated in this article. It is the intent of this  
9           article to grant to the charter government full power and authority to exercise all governmental  
10          powers necessary for the effective operation and conduct of the affairs of the charter government.

11          **Sec. 1.4.       County Purposes.**

12          The County, operating under this Charter, shall have all special powers and duties which are  
13          not inconsistent with this Charter, heretofore granted by law to the Board of County Commissioners,  
14          and shall have such additional county and municipal powers as may be required to fulfill the intent  
15          of this Charter.

16          **Sec. 1.5.       Municipal Purposes.**

17          The County shall have all necessary municipal powers to accomplish municipal purposes  
18          within the County.

19          In the event the Board of County Commissioners levies the Municipal Public Services Tax  
20          on utilities, any additional recurring or non-recurring fee or charge imposed on a utility relating to  
21          the use or occupation of the public rights-of-way shall not exceed what is reasonably necessary to

1 properly monitor and enforce compliance with the County's rules and regulations concerning  
2 placement and maintenance of utility facilities in the public rights-of-way.

3 **Sec. 1.6. Relation to Municipal Ordinances.**

4 Except as otherwise provided by law or this Charter, municipal ordinances shall prevail over  
5 County ordinances to the extent of any conflict within the boundaries of the municipality. To the  
6 extent that a county ordinance and a municipal ordinance shall cover the same subject without  
7 conflict, then both the municipal ordinance and the county ordinance shall be effective, each being  
8 deemed supplemental to the other.

9 **Sec. 1.7. Transfer of Power.**

10 Whenever a municipality, special district or agency shall request by a majority vote of the  
11 governing body the performance or transfer of a function to the County, the County is so authorized  
12 by a majority vote of the Board of County Commissioners to have the power and authority to assume  
13 and perform such functions and obligations. This section does not authorize a transfer in violation  
14 of Article VIII, § 4 of the Constitution of Florida.

15 **Sec. 1.8. Division of Powers.**

16 This Charter establishes the separation between legislative and administrative functions of  
17 this government. The establishment and adoption of policy shall be the responsibility of the Board  
18 of County Commissioners and the execution of that policy shall be the responsibility of the County  
19 Administrator.

20 **Sec. 1.9. Relation to State Law.**

21 Special laws of the state legislature relating to or affecting Leon County and general laws of  
22 local application which apply only to Leon County, except those laws relating exclusively to a

1 municipality, the school board, or a special district, shall be subject to approval by local referendum  
2 to the extent that they are not in conflict with this Charter. All special laws so approved shall  
3 become ordinances, and may be subject to amendment or repeal by the Board of County  
4 Commissioners.

## 5 **ARTICLE II. ORGANIZATION OF COUNTY GOVERNMENT**

6 **Sec. 2.1. Elected Commission and appointed County Administrator form of**  
7 **government.**

8 Leon County shall operate under an elected County Commission and an appointed County  
9 Administrator form of government with separation of legislative and executive functions in  
10 accordance with the provisions of this Home Rule Charter. The legislative responsibilities and  
11 powers of the County shall be assigned to, and vested in, the Board of County Commissioners. The  
12 executive responsibilities and power of the County shall be assigned to, and vested in, the County  
13 Administrator, who shall carry out the directives and policies of the Board of County Commissioners  
14 and enforce all orders, resolutions, ordinances and regulations of the Board, the Charter and all  
15 applicable general law to assure that they be faithfully executed.

16 **Sec. 2.2. Legislative Branch.**

17 **(1) The County Commission.**

18 The governing body of the County shall be a Board of County Commissioners composed of  
19 seven (7) members serving staggered terms of four (4) years. There shall be one (1) Commissioner  
20 elected for each of the five (5) County Commission districts, established pursuant to general law or  
21 by ordinance, and they shall be elected by the electors of that district. There shall be two (2) At-large  
22 Commissioners elected on a countywide basis by the electors of the County. Elections for all seven

1 (7) members of the County Commission shall be non-partisan. Each candidate for the office of  
2 district County Commissioner shall reside within the district from which such candidate seeks  
3 election at the time of qualifying to run for that office, and during the term of office each  
4 Commissioner shall reside in the district from which such Commissioner ran for office, provided that  
5 any Commissioner whose residence is removed from a district by redistricting may continue to serve  
6 during the balance of the term of office.

7 **(2) Redistricting.**

8 Redistricting of County Commission district boundaries shall be in accordance with general  
9 law, changed only after notice and a public hearing as provided by general law.

10 **(3) Salaries and Other Compensation.**

11 Salaries and other compensation of the County Commissioners shall be established by  
12 ordinance, and salary shall not be lowered during an officer's term in office.

13 **(4) Authority.**

14 The Board of County Commissioners shall exercise all legislative authority provided by this  
15 Home Rule Charter in addition to all other powers and duties authorized by general law or special  
16 law approved by a vote of the electorate.

17 **(5) Vacancies.**

18 A vacancy in the office of County Commissioner shall be defined and filled as provided by  
19 general law.

20 **(6) Administrative Code.**

21 The County Commission shall adopt an administrative code in accordance with general law.  
22

1           **Sec. 2.3.       Executive Branch.**

2           **(1)     The County Administrator.**

3           (A)    The County Administrator shall be appointed by, and serve at the pleasure of, the  
4    Board of County Commissioners. The County Administrator shall be the chief executive officer of  
5    the County and all executive responsibilities and powers shall be assigned to, and vested in, the  
6    County Administrator. The County Administrator shall exercise all executive authority provided by  
7    this Home Rule Charter and all other powers and duties authorized by general or special law.

8           (B)    The County Administrator shall be chosen on the basis of his/her professional  
9    qualifications, administrative and executive experience, and ability to serve as the chief administrator  
10   of the County. The County Administrator shall reside within the County during his/her tenure as  
11   County Administrator.

12          (C)    The compensation of the County Administrator shall be fixed by the Board of County  
13   Commissioners at a level commensurate with the responsibilities of the position, with performance  
14   appraisals conducted by the Board of County Commissioners at least annually.

15          (D)    A vacancy in the office shall be filled in the same manner as the original appointment.  
16   The County Administrator may appoint an Acting County Administrator in the case of his/her  
17   temporary vacancy.

18          **(2)     Senior Management.**

19          The County's senior management employees, with the exception of the County Attorney's  
20   and Tourist Development Council (TDC) staff, shall serve at the pleasure of the County  
21   Administrator, who may suspend or discharge senior management personnel with or without cause.

1           **Sec. 2.4.       County Attorney.**

2           (1)     There shall be a County Attorney selected by the Board of County Commissioners  
3 who shall serve at the pleasure of, and report directly to, the Board of County Commissioners, and  
4 shall reside within the County during his/her tenure as County Attorney.

5           (A)     The County Attorney shall provide legal services to the Board of County  
6 Commissioners, the County Administrator, and County departments, boards and agencies organized  
7 under the Board of County Commissioners.

8           (B)     The compensation of the County Attorney shall be fixed by the Board of County  
9 Commissioners at a level commensurate with the responsibilities of the position with performance  
10 appraisals conducted by the Board of County Commissioners at least annually.

11                   **ARTICLE III. ELECTED COUNTY CONSTITUTIONAL OFFICERS**

12           **Sec. 3.1.       Preservation of Constitutional Offices.**

13           The offices of the Sheriff, Property Appraiser, Tax Collector, Clerk of the Circuit Court and  
14 Supervisor of Elections shall remain as independently elected constitutional offices, and the status,  
15 powers, duties and functions of such offices, shall not be altered by this Home Rule Charter, or any  
16 revisions or amendments hereto, except as provided in Section 5.2 below. The constitutional officers  
17 shall perform their executive and administrative functions as provided by law.

18           **Sec. 3.2.       Non-Partisan Elections.**

19           (1)     **Non-Partisan Offices.**

20           The Supervisor of Elections shall be non-partisan.  
21  
22

1           **(A) Non-Partisan Election Procedures.**

2           If three or more candidates, none of whom is a write-in candidate, qualify for such office, the  
3 names of those candidates shall be placed on a non-partisan ballot at the first primary election. If  
4 no candidate for such office receives a majority of the votes cast for such office in the first primary  
5 election, the names of the two candidates receiving the highest number of votes for such office shall  
6 be placed on the general election ballot.

7           **(B) Qualification by Petition.**

8           A candidate for non-partisan office may qualify for election to such office by means of the  
9 petitioning process provided in general law.

10          **Sec. 3.3. Clerk Auditor.**

11          **(1)** The Leon County Clerk of the Court shall serve as the Auditor to the Commission  
12 as specified by law. The Clerk shall employ a Certified Internal Auditor, Certified Public  
13 Accountant, or such other person qualified by education or experience in governmental accounting,  
14 internal auditing practices and fiscal controls, which shall include at least five (5) years experience  
15 in professional accounting, auditing, governmental fiscal administration or related experience, unless  
16 the Clerk holds such qualifications. The Board of County Commissioners shall fund the audit  
17 function of the Clerk.

18          **(2) Audit Committee.**

19          There shall be a five member Audit Committee of which two members shall be appointed  
20 by the County Commission and three by the Clerk. The Audit Committee shall adopt an annual plan  
21 of work for the Auditor and shall oversee the work of the Auditor. The Audit Committee members  
22 shall be residents of Leon County, none of whom may be an employee or officer of County

1 government, and who have experience as a public accountant, internal auditor, or as a financial  
2 manager for a public, private or not for profit institution. The purpose of the Committee is to  
3 promote, maintain, and enhance the independence and objectivity of the internal audit function by  
4 ensuring broad audit coverage, adequate consideration of audit reports, and appropriate action on  
5 recommendations. Clerk shall provide for the organization and duties of the audit committee,  
6 including membership terms, voting procedures, officers, sub-committees, meeting schedules and  
7 staff support.

8 **ARTICLE IV. POWERS RESERVED TO THE PEOPLE:**  
9 **INITIATIVE AND RECALL**

10 **Sec. 4.1. Citizen Initiative.**

11 **(1) Right to Initiate.**

12 The electors of Leon County shall have the right to initiate County ordinances in order to  
13 establish new ordinances and to amend or repeal existing ordinances, not in conflict with the Florida  
14 Constitution, general law or this Charter, upon petition signed by at least ten percent (10%) of the  
15 total number of electors qualified to vote in the County reflecting ten percent (10%) of the total  
16 number of electors qualified to vote within each of the five (5) commission districts. The total  
17 number of electors qualified shall mean the total number of electors qualified to vote in the last  
18 preceding general election.  
19

20 **(2) Procedure for Petition.**

21 The sponsor of an initiative shall, prior to obtaining any signatures, submit the text of a  
22 proposed ordinance to the Supervisor of Elections, with the proposed ballot summary and the form  
23 on which signatures will be affixed and obtain a dated receipt therefor. Any such ordinances shall

1 embrace but one (1) subject and matter directly connected therewith. The sponsor shall cause a  
2 notice of such submission to be published within fourteen (14) days thereof in a newspaper of  
3 general circulation in the County. The allowable period for obtaining signatures on the petition shall  
4 be completed not later than one (1) year after initial receipt of the petition by the Supervisor of  
5 Elections. The sponsor shall comply with all requirements of general law for political committees,  
6 and shall file quarterly reports with the Supervisor of Elections stating, to the best of the sponsor's  
7 information and belief, the number of signatures procured. The time and form of such reports may  
8 be prescribed by ordinance. When a sufficient number of signatures is obtained, the sponsor shall  
9 thereupon submit signed and dated forms to the Supervisor of Elections, and upon submission, shall  
10 pay all fees required by general law. The Supervisor of Elections shall, within sixty (60) days after  
11 submission of signatures, verify the signatures thereon, or specify a reason for the invalidity of each  
12 rejected signature, if the petition is rejected for insufficiency of the number of valid signatures. If the  
13 petition is rejected for insufficiency of the number of signatures, the sponsor shall have an additional  
14 thirty (30) days within which to submit additional signatures for verification. The Supervisor of  
15 Elections shall, within thirty (30) days of submission of additional signatures, verify the additional  
16 signatures. In the event sufficient signatures are still not acquired, the Supervisor of Elections shall  
17 declare the petition null and void and none of the signatures may be carried over onto another  
18 identical or similar petition.

19 **(3) Consideration by Board of County Commissioners.**

20 Within sixty (60) days after the requisite number of signatures has been verified by the  
21 Supervisor of Elections and reported to the Board of County Commissioners, the Board of County  
22 Commissioners shall give notice and hold public hearing(s) as required by general law on the

1 proposed ordinance and vote on it. If the Board fails to enact the proposed ordinance it shall, by  
2 resolution, call a referendum on the question of the adoption of the proposed ordinance to be held  
3 at the next general election occurring at least forty-five (45) days after the adoption of such  
4 resolution. If the question of the adoption of the proposed ordinance is approved by a majority of  
5 those registered electors voting on the question, the proposed ordinance shall be declared, by  
6 resolution of the Board of County Commissioners, to be enacted and shall become effective on the  
7 date specified in the ordinance, or if not so specified, on January 1 of the succeeding year. The  
8 Board of County Commissioners shall not amend or repeal an ordinance adopted by initiative prior  
9 to the next succeeding general election, without the approval of a majority of the electors voting at  
10 a referendum called for that purpose.

11 **(4) Limitation on Ordinances by Initiative.**

12 The power to enact, amend or repeal an ordinance by initiative shall not include ordinances  
13 or provisions related to County budget, debt obligations, capital improvement programs, salaries of  
14 County officers and employees, the assessment or collection of taxes, or the zoning of land.

15 **Sec. 4.2. Recall.**

16 All members of the Board of County Commissioners shall be subject to recall as provided  
17 by general law.

18



1           **(4) Employees Continuation.**

2           All employees of the former County government shall, on the effective date of this Charter,  
3           become employees of the County government created by this Charter. All existing wages, benefits,  
4           and agreements, and conditions of employment shall continue, until modified by lawful action of the  
5           County Commission.

6           **Sec. 5.2. Home Rule Charter Amendments.**

7           **(1) Amendments Proposed by Petition.**

8           **(A)** The electors of Leon County shall have the right to amend this Home Rule Charter  
9           in accordance with Sec. 4.1 of this Charter.

10          **(B)** Each proposed amendment shall embrace but one (1) subject and matter directly  
11          connected therewith. Each Charter amendment proposed by petition shall be placed on the ballot  
12          by resolution of the Board of County Commissioners for the general election occurring in excess of  
13          ninety (90) days from the certification by the Supervisor of Elections that the requisite number of  
14          signatures has been verified. If approved by a majority of those electors voting on the amendment  
15          at the general election, the amendment shall become effective on the date specified in the  
16          amendment, or, if not so specified, on January 1 of the succeeding year.

17          **(2) Amendments and Revisions by Citizen Charter Review Committee.**

18          **(A)** A Citizen Charter Review Committee shall be appointed by the Board of County  
19          Commissioners at least twelve (12) months before the general election occurring every eight (8)  
20          years thereafter, to be composed and organized in a manner to be determined by the Board of County  
21          Commissioners, to review the Home Rule Charter and propose any amendments or revisions which  
22          may be advisable for placement on the general election ballot. Public hearings shall be conducted

1 as provided by Section 125.63, Florida Statutes.

2 (B) No later than ninety (90) days prior to the general election, the Citizen Charter  
3 Review Committee shall deliver to the Board of County Commissioners the proposed amendments  
4 or revisions, if any, to the Home Rule Charter, and the Board of County Commissioners shall  
5 consider such amendments or revisions to be placed on the general election ballot, in accordance  
6 with Section 125.64, Florida Statutes.

7 (C) If the Citizen Charter Review Committee does not submit any proposed Charter  
8 amendments or revisions to the Board of County Commissioners at least ninety (90) days prior to  
9 the general election, the Citizen Charter Review Committee shall be automatically dissolved.

10 **(3) Amendments Proposed by the Board of County Commissioners.**

11 (A) Amendments to this Home Rule Charter may be proposed by ordinance adopted by  
12 the Board of County Commissioners by an affirmative vote of a majority plus one (1) of the  
13 membership of the Board. Each proposed amendment shall embrace but one (1) subject and matter  
14 directly connected therewith. Each proposed amendment shall only become effective upon approval  
15 by a majority of the electors of Leon County voting in a referendum at the next general election. The  
16 Board of County Commissioners shall give public notice of such referendum election at least ninety  
17 (90) days prior to the general election referendum date.

18 (B) If approved by a majority of those electors voting on the amendment at the general  
19 election, the amendment shall become effective on the date specified in the amendment, or, if not  
20 so specified, on January 1 of the succeeding year.

21 **Sec. 5.3. Severance.**

22 If any provision of this Charter or the application thereof to any person or circumstance is

1 held invalid, the invalidity shall not affect other provisions or applications of the Charter which can  
2 be given effect without the invalid provision or application, and to this end the provisions of the  
3 Charter are declared severable.

4 **Sec. 5.4. Home Rule Charter effective date.**

5 This Charter shall become effective November 12, 2002.  
6

7 **SECTION 2. BALLOT QUESTION TO BE PRESENTED TO ELECTORATE.**

8 The proposed Charter of Leon County, Florida, shall be presented to the qualified Leon  
9 County electorate by placing the question of whether to adopt same on the ballot at the special  
10 election to be held on November 5, 2002.  
11

12 **SECTION 3. BALLOT QUESTION FORM.**

13 The question on the ballot shall be substantially in the following form:

14 **CHARTER FOR LEON COUNTY, FLORIDA**  
15 **AS PROPOSED BY LEON COUNTY ORDINANCE NO. 2002-\_\_\_**

16 Question

17  
18  
19 Shall there be a Home Rule Charter for Leon County, Florida, establishing all rights  
20 and powers of local self government; authorizing the proposal and adoption of  
21 ordinances by voter initiative and referendum; preserving elected constitutional  
22 county officers; providing a non-partisan Supervisor of Elections; providing for non-  
23 partisan elections of county commissioners; allowing recall of commissioners by  
24 citizen referendum; and providing a method of amendment, which shall take effect  
25 November 12, 2002?

26  
27 Yes for Approval \_\_\_\_\_

28  
29 No for Rejection \_\_\_\_\_  
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**SECTION 4. FURTHER AUTHORIZATION.**

The Board of County Commissioners of Leon County, Florida, is authorized to adopt all resolutions and take all actions necessary in order for this Charter referendum proposition and those propositions referenced in the Preamble and Articles of the proposed Charter herein to be properly placed on the ballot for the special election of November 5, 2002. Said referendum shall be conducted according to the requirements of law governing referendum elections in the State of Florida.

**SECTION 5. SEVERABILITY.**

If any word, phrase, clause, section or portion of this ordinance shall be held invalid or unconstitutional by a court of competent jurisdiction, such portion or words shall be deemed a separate and independent provision and such holding shall not affect the validity of the remaining portions thereof.

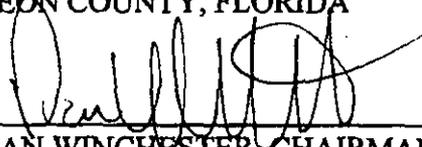
**SECTION 6. EFFECTIVE DATE.**

This ordinance shall have effect upon becoming law, but shall be of no further force or effect if the proposed Charter is not duly approved at the November 5, 2002, special election. The Charter of Leon County, Florida, as proposed by this Ordinance, shall become effective November 12, 2002,

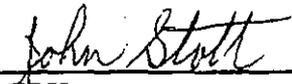
1 if the Charter is approved by a "yes" vote by a majority of those duly qualified electors voting on the  
2 question posed at the November 5, 2002, referendum.

3  
4 DULY PASSED AND ADOPTED BY the Board of County Commissioners of Leon County,  
5 Florida, this 10<sup>th</sup> day of September, 2002.

6 LEON COUNTY, FLORIDA

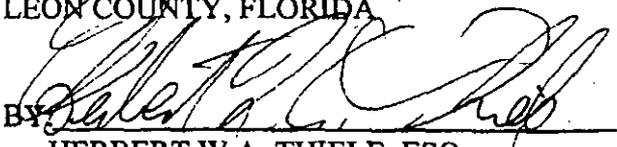
7  
8  
9 BY:   
10 DAN WINCHESTER, CHAIRMAN  
11 BOARD OF COUNTY COMMISSIONERS  
12

13  
14 ATTESTED BY:  
15 BOB INZER, CLERK OF THE COURT  
16

17 BY:   
18  
19 CLERK John Stott, Chief Deputy Clerk



20  
21 APPROVED AS TO FORM:  
22 COUNTY ATTORNEY'S OFFICE  
23 LEON COUNTY, FLORIDA

24  
25  
26 BY:   
27 HERBERT W.A. THIELE, ESQ.  
28 COUNTY ATTORNEY  
29  
30  
31

BY-LAWS  
  
OF THE  
  
LEON COUNTY  
TOURIST DEVELOPMENT COUNCIL

Approved and Adopted  
by the

Leon County Board of County Commissioners

(June 10, 2003)

## STATEMENT OF PURPOSE

The Leon County Tourist Development Council (hereinafter called the Tourist Development Council), an advisory council to the Leon County Board of County Commissioners duly established by virtue of Section 125.0104 Florida Statutes, Leon County Resolution dated October 20, 1986, and subsequent amendments, hereby on this 12th day of November, 2002, ratifies and adopts the following By-Laws with respect to the procedure to be followed and adhered to by it in discharging its assigned duties and responsibilities.

It shall be the duty and purpose of the Tourist Development Council to review, manage, and make recommendations to the Board of County Commissioners on the development and implementation of a program to enhance the tourism economy of the Tallahassee-Leon County area. The Council shall review industry trends and practices and make recommendations to the Board of County Commissioners as enumerated in Chapter 125, Florida Statutes.

## ARTICLE I – INTENT

It is the intent of these By-Laws to establish the rules of procedure and operation of the Tourist Development Council.

## ARTICLE II – OFFICES

The offices of the Tourist Development Council shall be in the Leon County Welcome Center located at 106 East Jefferson Street, Tallahassee, Florida, USA.

## ARTICLE III – MEETINGS

Section 1. Regular Meetings. The Tourist Development Council shall hold its regular meeting on the third Tuesday of every other month beginning with the month of January unless altered or modified, with proper notice by the Council.

Section 2. Special Meetings. From time to time, the Chair may call a special meeting of the Tourist Development Council to discuss pertinent issues or other related business of the Council. Such meetings shall be called by special notice to each member at least twenty-four (24) hours in advance of the meeting. A special meeting may also be called by the Chair upon the request of five (5) members of the Council.

By-Laws of the Tourist Development Council  
Page 2

Section 3. Sunshine. All meetings of the Tourist Development Council shall be open to the public and shall be noticed as required by the Florida Government in the Sunshine Law, Chapter 286, Florida Statutes. The Tourist Development Council may alter or modify the scheduled place and time of its regular meeting by directing written notice of such meeting place/time change to the parties with matters agendaed for such regular meeting at least three (3) days before the scheduled meeting.

Section 4. Meeting Attendance. To build a consensus among the Council members through an open and candid exchange of ideas, it is vital that each member actively participates in the Council's work by regularly attending committee meetings. Should a member miss two of three consecutive regular meetings without cause or prior approval from the Chair, this would constitute an involuntary removal from services (Leon County Policy 00-5). Such action will be reported to the Board of County Commissioners who will promptly fill such vacancy for the remainder of the unexpired term.

Section 5. All members of the Tourist Development Council shall abide by the Standards of Conduct set forth in Section 112.313, Florida Statutes.

#### **ARTICLE IV – QUORUM**

A quorum of the Tourist Development Council shall consist of five (5) appointed members.

#### **ARTICLE V – OFFICERS**

The Tourist Development Council shall elect one of its appointed members Chair for a term of one (1) year. The County Commission representative shall act as Vice-Chair of the Council (Ordinance 2002-01). In the absence of both the Chair and Vice-Chair, a past Chair may serve as Chair of the meeting.

The Chair shall be elected by October 1 of each fiscal year. In the event elections are not held, the existing officers shall remain in office until such election is held.

## ARTICLE VI – TERMS OF MEMBERS

Appointed members of the Tourist Development Council shall serve a staggered term of four years pursuant to Chapter 125.0104, Florida Statutes, and County Resolution R02-02.

## ARTICLE VII – PASSAGE OF MOTIONS OR MATTERS

Section 1. Motions or Matters for Regular Business. At a duly assembled meeting of the Tourist Development Council, no motion or matter pertaining to regular business of the Council shall be passed unless a quorum is in attendance and a majority vote of the quorum for the motion or matter under consideration is recorded. In those cases where a majority vote in favor of a motion or matter is not recorded, the motion or matter shall be recorded as defeated.

Section 2. Motions or Matters Amending By-Laws. These By-Laws may be amended at a regular or special meeting of the Tourist Development Council by affirmative vote of the majority of the quorum of Council members present. All proposed amendments must be submitted in writing to the secretary, at least, ten (10) days in advance of the meeting. Copies of proposed amendments must be provided to each member of the Council at least five (5) days in advance of the regularly scheduled meeting. Upon approval by the Council, such amended By-Laws shall be submitted to the Board of County Commissioners for approval within thirty (30) days of such amendment.

Section 3. All members of the Tourist Development Council shall comply with Section 112.3143, Florida Statutes, governing voting conflicts and Boards of County Commissioners Policy 97-9, "Voting Conflicts on Boards, Committees, Councils, or Authorities".

## ARTICLE VIII – OTHER RULES OF PROCEDURE

The Tourist Development Council shall adhere to *Robert's Rules of Order* in conducting its business and meetings.

### **ARTICLE IX – MINUTES OF MEETINGS**

The Tourist Development Council shall designate a secretary (who may or may not be a member of the Council) to transcribe minutes of each regular and special meeting of the Council. The minutes thus prepared become the official minutes of the Tourist Development Council once they have been presented to and approved by a vote of the Tourist Development Council as provided in Article VII. All such minutes shall be signed by the Chair and attested to by the secretary or another member of the Tourist Development Council.

### **ARTICLE X – RECORDS**

The Tourist Development Council shall prepare and maintain correct and complete books and records of account and shall also keep minutes of meetings. The Tourist Development Council shall comply with Florida's Public Records Laws, Chapter 119, Florida Statutes, and the Board of County Commissioners Policy 96-4, "Policy on Public Records Law and E-mail."

### **ARTICLE XI - REPORTING TO THE BOARD OF COUNTY COMMISSIONERS**

The Chair of the Tourist Development Council or his designee shall quarterly report to the Leon County Board of County Commissioners as to the performance and status of the development of tourism for the Tallahassee-Leon County area, or as may be otherwise requested by the Board of County Commissioners.

### **ARTICLE XII - COMMITTEES**

The Tourist Development Council shall establish one or more committees which, in the judgement of the Council, shall be formed for the purpose of carrying out certain duties and responsibilities of the Council. Any committee created pursuant to this article shall only exercise the powers and responsibilities granted to it by the Council.

Each member of a committee shall continue as such until a successor is appointed and qualified, unless such committee shall sooner be abolished or unless such member be removed or cease to qualify as a member thereof, or unless the Council, at its discretion, revise committee membership by an appropriate vote.

**Standing Committees:**

The Chair shall appoint the following committees:

- (1) By-Laws Committee
- (2) Policies & Procedures Committee
- (3) Finance-Audit Committee
- (4) Special Event Grants Committee

The Chair shall have the authority to appoint additional committees as he/she deems necessary.

(1) By-Laws Committee is charged with the development of By-Laws under which the Council shall operate and conduct its business. By-Laws shall be approved and or amended by the Council with final adoption by the Leon County Board of County Commissioners in compliance with Leon County Policy No. 00-5.

(2) Policies & Procedures Committee is charged with the development of all policies and procedures governing the mission and direction of all program activities of the Tourist Development Council. Upon development and review of policies by the committee, all recommendations will be forwarded to the full council for approval.

(3) Finance-Audit Committee is charged with the oversight responsibility for the annual budgeting, administration and auditing of tourist development tax revenues and expenditures. Unless otherwise delegated, all funding decisions and requests must first be reviewed by the committee, with recommendations forwarded to the full council for approval.

(4) The Special Event Grants Committee is charged with the administration and overall auditing of the Special Events Grants program. All applications/requests for grant funding will be first reviewed by this committee or other committees as designated by the Chairman with funding recommendations forwarded to the full council for approval. In the event that a Special Event Grant application is received outside of the Council's designated submission dates, the Council may elect to vote on the application without committee review.

### ARTICLE XIII - ADMINISTRATION

Section 1. Executive Director. Pursuant to Ordinance Number 95-15, the Executive Director of the Tourist Development Council shall be hired by the Council. Pursuant to Resolution Number R02-02, the County Administrator shall be permitted to be involved in the selection of the Executive Director of the Council. The selected Executive Director shall be recommended to the Board of County Commissioners for approval. The compensation for the Executive Director shall be set by the Council at a level commensurate with the responsibilities of the position and approved by the Board of County Commissioners as part of the annual budget. The Executive Director and Tourist Development Council staff shall operate under and abide by all Leon County Board of County Commissioners Policies and Procedures. The Executive Director shall be the principal administrative officer of the Council. His/her duties shall include, with direction and policies established by the Council:

- a. Oversight and management of the Tourist Development Council office;
- b. Serve as community spokesperson on tourism-related issues.
- c. Hiring, supervision, and termination of employees, consultants, and/or advisors;
- d. Supervision, oversight, and maintenance of all financial records, program contracts; special event grants, and other records of the Council under the direction of these bylaws, or as may be prescribed by the Council;
- e. Presentation of periodic financial reports and annual budgets, in concurrence with the responsibilities of the Finance-Audit committee, and as may be requested by the Council;
- f. General oversight, supervision, and maintenance of all programs, activities and subsidiary organizations of the Council;
- g. Fulfillment of other executive management responsibilities as may be in the best judgement of the Director and/or assigned by the Council, and which are not in conflict with these bylaws or established policies & procedures.
- h. Serving as Leon County staff liaison for the Tourist Development Council.

## ARTICLE XIV - PROGRAMS & ACTIVITIES

Pursuant to Resolution R02-02, the Council shall distinguish its activities into four distinct program areas: Research/Administration, Advertising & Public Relations, Marketing & Convention Services, and Special Events & Grants.

Section 1. Administration/Research. This program area provides oversight of administrative operating procedures of all activities and programs including financial and budgeting activities. The research component is a vital component and plays a significant and distinct role in the local tourism industry. Through research, the economic impact of visitors in the Tallahassee-Leon County area is determined and provides essential information such as who are Leon County's visitors, where do they originate, and what kinds of activities do they enjoy while visiting the Tallahassee-Leon County area. The research also gives the Council the edge on determining what overall economic impact visitors have on the community by studying spending habits, jobs generated, and wages earned through tourism dollars.

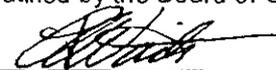
Section 2. Advertising & Public Relations. Advertising efforts include development of market-specific media placements, direct mail campaigns, and production of collateral materials to support tourism sales and servicing efforts. The public relations program focuses on generating regional, national, and international publicity which spotlights Tallahassee as a visitor destination. Public relations efforts include aggressive media development, radio merchandising, and special event promotion support.

Section 3. Marketing & Convention Services. Marketing and convention services are efforts by which the Tallahassee area is marketed as a visitor destination. This service includes "selling" Tallahassee as the site for meetings and conventions, sporting events, and tours. Visitor services include toll-free information assistance, brochures distribution, and hospitality training. Additional services include free group travel planning assistance including itinerary development, spouse/youth programs and securing favorable group rates with area hotels, restaurants and attractions.

Section 4. Special Events & Grants. The grants program is designed to work with local organizations in coordinating special events which have potential to increase the number and/or length of stay of visitors to Tallahassee-Leon County. Grant funds are intended to supplement the promotional/marketing budget of the sponsoring organization, not the operation and/or administration of the event.

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We, hereby certify that the foregoing By-Laws were duly adopted by the Tourist Development Council at its regular meeting on the 12th of November, 2002 and ratified by the Board of County Commission on June 10, 2003.



Thomas A. Waits, Chair  
2003/04

**RESOLUTION NO. R02- 02**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, AMENDING SECTION 2 OF THE RESOLUTION ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS ON OCTOBER 20, 1986, REGARDING THE TOURIST DEVELOPMENT COUNCIL.**

**WHEREAS**, on October 20, 1986, the Leon County Board of County Commissioners adopted a Resolution that established the Leon County Tourist Development Council; and

**WHEREAS**, Section 2 of the Resolution adopted on October 20, 1986, provides for the membership of the Leon County Tourist Development Council; and

**WHEREAS**, the Leon County Board of County Commissioners desires to amend Section 2 of the Resolution adopted on October 20, 1986;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, that:**

1. This resolution shall revise Section 2 of the Resolution that was adopted on October 20, 1986, and said Section 2 shall hereinafter read as follows:

**SECTION 2. TOURIST DEVELOPMENT COUNCIL.**

There is hereby established pursuant to the provisions of Section 125.0104, Florida Statutes, an advisory council to be known as the "Leon County Tourist Development Council," hereinafter referred to as "Council." The Council shall be composed of nine (9) members. One member of the Council shall be the current Chairman of the Board of County Commissioners of Leon County, Florida, who shall serve as Vice Chairman of the Tourist Development Council. Two members of the Council shall be Elected Municipal Officials. Three (3) members of the Council shall be owners or operators of motels, hotels, or other tourist accommodations in the County and subject to the tax. Three (3) members of the Council shall be persons who are involved in the tourist industry and who have demonstrated an interest in tourist development, but who are not owners or operators of motels, hotels, or other tourist accommodations in the County and subject to the tax.

All members of the Council shall be electors of the County.

The members of the Council shall serve for staggered terms of four (4) years.

The County Administrator shall be permitted to be involved in the selection of the Executive Director of the Council.

The following are hereby appointed as members of the Council for the initial terms indicated:

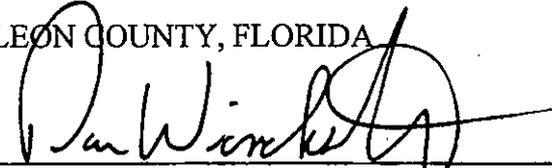
<u>NAME</u>	<u>REPRESENTATIVE CLASSIFICATION</u>	<u>INITIAL TERM</u>
1. Bob Henderson	Chairman, County Commission	Through October 20, 1990
2. Jack McLean	Elected Municipal Official	Through October 20, 1989
3. Betty Harley	Elected Municipal Official	Through October 20, 1988
4. Bud Chiles	Owner	Through October 20, 1990
5. Herb Chandler	Owner	Through October 20, 1989
6. Pete Albe	Owner	Through October 20, 1988
7. William L. Sutton	Involved Person	Through October 20, 1990
8. Jerry Lundquist	Involved Person	Through October 20, 1989
9. Tommy Waites	Involved Person	Through October 20, 1988

Future members of the Leon County Tourist Development Council may be appointed by Resolution(s) of the Board of County Commissioners of Leon County.

2. That Section 2 of the Resolution adopted by the Board on October 20, 1986, is the only section amended by this resolution. The other sections and provisions of the Resolution adopted by the Board on October 20, 1986, shall remain the same.

3. That this resolution shall become effective immediately upon its adoption.

**DONE, ADOPTED, AND PASSED** by the Board of County Commissioners of Leon County, Florida, this 29th day of January, 2002.

LEON COUNTY, FLORIDA  
BY:   
DAN WINCHESTER, CHAIRMAN  
BOARD OF COUNTY COMMISSIONERS



ATTESTED BY:  
BOB INZER, CLERK OF THE COURT

BY: [Signature]  
CLERK

APPROVED AS TO FORM:

COUNTY ATTORNEY'S OFFICE  
LEON COUNTY, FLORIDA

BY: [Signature]  
HERBERT W.A. THIELE, ESQ.  
COUNTY ATTORNEY

G:\PLP\RESOLUTION\TOURIST.WPD

**CARROLL and COMPANY**  
**CERTIFIED PUBLIC ACCOUNTANTS**  
2640-A Mitcham Drive  
Tallahassee, FL 32308-5400

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MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
FLORIDA INSTITUTE OF  
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CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Tallahassee Area Convention and  
Visitors Bureau, Inc.  
Tallahassee, Florida

We have audited the accompanying statements of financial position of Tallahassee Area Convention and Visitors Bureau, Inc. (a Florida non-profit corporation) as of September 30, 2007 and 2006, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of Tallahassee Area Convention and Visitors Bureau, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of Tallahassee Area Convention and Visitors Bureau, Inc. as of September 30, 2007 and 2006, and the results of its activities and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedules of functional expenses are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Carroll and Company*

March 14, 2008

**TALLAHASSEE AREA CONVENTION AND VISITORS BUREAU, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**September 30, 2007 and 2006**

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***ASSETS***

	<u>2007</u>	<u>2006</u>
Cash	\$ 136,579	\$ 51,250
Accounts receivable	35,851	24,027
Inventory and other assets	45,175	8,707
Property and equipment, net	<u>-0-</u>	<u>597</u>
TOTAL ASSETS	<u>\$ 217,605</u>	<u>\$ 84,581</u>

***LIABILITIES AND NET ASSETS***

<b>LIABILITIES</b>		
Accounts payable	\$ 19,756	\$ 14,334
Accrued expenses	<u>16,851</u>	<u>13,635</u>
TOTAL LIABILITIES	<u>36,607</u>	<u>27,969</u>
<b>NET ASSETS</b>		
Unrestricted		
Board designated	30,000	-0-
Undesignated	<u>150,998</u>	<u>56,612</u>
TOTAL NET ASSETS	<u>180,998</u>	<u>56,612</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 217,605</u>	<u>\$ 84,581</u>

**TALLAHASSEE AREA CONVENTION AND VISITORS BUREAU, INC.**  
**STATEMENTS OF ACTIVITIES**  
**For the Years Ended September 30, 2007 and 2006**

	<u>2007</u>	<u>2006</u>
<b>UNRESTRICTED SUPPORT AND REVENUE</b>		
Tourist Development Council contract	\$ 1,000,000	\$ 770,800
Sponsorships and festival marketing	49,084	34,381
Sporting events	48,600	77,880
Membership dues	47,685	48,935
Publications, internet, and other	33,438	18,026
Promotional items	19,934	16,139
In-kind donations	13,767	-0-
Merchandise sales	8,767	9,298
Interest	4,285	2,569
Sports revenue	<u>1,248</u>	<u>2,117</u>
<b>TOTAL UNRESTRICTED SUPPORT AND REVENUE</b>	<u>1,226,808</u>	<u>980,145</u>
<b>EXPENSES</b>		
<b>Programs:</b>		
Member services, promotion, and general	348,340	278,254
Sales, tours, and conventions	218,649	97,866
Sports Council	140,568	150,907
Sporting events	52,545	76,768
General and administrative	<u>342,320</u>	<u>313,934</u>
<b>TOTAL EXPENSES</b>	<u>1,102,422</u>	<u>917,729</u>
<b>CHANGE IN UNRESTRICTED NET ASSETS</b>	124,386	62,416
<b>NET ASSETS (DEFICIT), BEGINNING OF YEAR</b>	<u>56,612</u>	<u>(5,804)</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 180,998</u>	<u>\$ 56,612</u>

**TALLAHASSEE AREA CONVENTION AND VISITORS BUREAU, INC.**  
**STATEMENTS OF CASH FLOWS**  
**For the Years Ended September 30, 2007 and 2006**

---

	<u>2007</u>	<u>2006</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in unrestricted net assets	\$ 124,386	\$ 62,416
Adjustments to reconcile change in unrestricted net assets to net cash provided by operating activities:		
Depreciation	597	1,225
Increase in:		
Accounts receivable	(11,824)	(6,785)
Inventory and other assets	(36,468)	(1,396)
Increase (decrease) in:		
Accounts payable	5,422	6,237
Accrued expenses	3,216	(2,297)
Revenue received in advance	<u>-0-</u>	<u>(1,599)</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>85,329</u>	<u>57,801</u>
<b>NET INCREASE IN CASH</b>	85,329	57,801
<b>CASH (BANK OVERDRAFT), BEGINNING OF YEAR</b>	<u>51,250</u>	<u>(6,551)</u>
<b>CASH, END OF YEAR</b>	<u>\$ 136,579</u>	<u>\$ 51,250</u>

**TALLAHASSEE AREA CONVENTION AND VISITORS BUREAU, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2007**

---

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

***Nature of Activities***

The Tallahassee Area Convention and Visitors Bureau, Inc. (TACVB) provides information services to various organizations and individuals in the Tallahassee and Leon County area. A substantial amount of TACVB's support is received under contract from the Tourist Development Council. Should the contract terminate or the underlying tax base of the Tourist Development Council be removed, TACVB would cease to exist.

***Basis of Accounting***

TACVB's financial statements have been prepared on the accrual basis of accounting.

***Basis of Presentation***

In accordance with accounting standards generally accepted in the United States of America, TACVB is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. TACVB had no temporarily or permanently restricted net assets as of September 30, 2007 and 2006.

***Revenue Recognition***

Revenues are recognized when the earnings process is substantially complete and services have been performed. Event revenues are recognized when the events are held. Membership dues and other types of revenues are recognized in the period to which they relate.

***Income Taxes***

TACVB is a not-for-profit corporation, organized under the laws of the State of Florida, and is exempt from federal and state income taxes under the provisions of Section 501(c)(6) of the Internal Revenue Code. Accordingly, no provision for income tax is reflected in the financial statements.

***Accounts Receivable***

Accounts receivable are stated at their estimated net realizable value, and accounts deemed uncollectible by management are expensed as bad debts. There is no material difference between the direct write-off method used by TACVB and the allowance method required by accounting principles generally accepted in the United States of America.

**TALLAHASSEE AREA CONVENTION AND VISITORS BUREAU, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**September 30, 2007**

---

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Property and Equipment***

Office equipment has been recorded at cost. Additions, improvements, or other capital expenditures that exceed a threshold established by management and significantly extend the useful life of an asset are capitalized. Depreciation is computed on the straight-line method over the estimated useful lives of the assets.

***Inventories***

Inventories are stated at the lower of cost (first in, first out method) or market. Inventories consist of store merchandise and promotional items.

***Cash Equivalents***

For purposes of the statements of cash flows, TACVB considers all unrestricted, highly liquid investments with an original maturity of three months or less to be cash equivalents.

***Use of Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results may differ from those estimates.

***Advertising***

Advertising costs are expensed as incurred. Total advertising expense for the years ended September 30, 2007 and 2006 was \$24,946 and \$118, respectively.

***Functional Allocation of Expenses***

The costs of providing the various programs and supporting services have been summarized on a functional basis in the statements of activities. Certain costs have been allocated among the programs and supporting services benefited based on management's assessment of staff time.

**TALLAHASSEE AREA CONVENTION AND VISITORS BUREAU, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**September 30, 2007**

**NOTE B – LEASE AGREEMENTS**

TACVB leases its office space from the Leon County Tourist Development Council (TDC) for a term of one year with two one-year automatic renewals. TACVB pays \$3,600 per month under this lease, which includes the cost of utilities. Future minimum lease payments required under this lease are as follows:

Year Ending September 30	
2008	\$ 43,200
2009	43,200
	<b>\$ 86,400</b>

Rent expense for the years ended September 30, 2007 and 2006 totaled \$45,646 and \$44,877, respectively.

**NOTE C – PROPERTY AND EQUIPMENT**

Property and equipment included the following as of September 30:

	Estimated Useful Lives	2007	2006
Office equipment	5 years	\$ 6,722	\$ 6,722
Less: Accumulated depreciation		(6,722)	(6,125)
<b>PROPERTY AND EQUIPMENT, net</b>		<b>\$ -0-</b>	<b>\$ 597</b>

Depreciation expense for the years ended September 30, 2007 and 2006 totaled \$597 and \$1,225, respectively.

**NOTE D – CONCENTRATION OF CREDIT RISK**

TACVB maintains its cash balances at a financial institution located in Florida. Accounts at this institution are insured by the Federal Deposit Insurance Corporation up to \$100,000. As of September 30, 2007 and 2006, TACVB had an uninsured cash balance of \$83,627 and \$-0-, respectively.

**TALLAHASSEE AREA CONVENTION AND VISITORS BUREAU, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**September 30, 2007**

---

**NOTE D – CONCENTRATION OF CREDIT RISK (Continued)**

During the years ended September 30, 2007 and 2006, TACVB received approximately ninety-two percent (92%) and eighty-three percent (83%), respectively, of its revenue from the Leon County Tourist Development Council (TDC). TDC is an agency of Leon County that has contracted with TACVB to provide services to market Leon County as a convention and visitor destination. TDC provides TACVB with revenue from a local “bed tax”, leased office space, and most of its office equipment. TDC and TACVB have entered into a contract for 2008 in the amount of \$1,055,000.

TACVB’s ability to continue its operations is substantially dependent on the annual renewal of the TDC contract and on management’s continued ability to achieve its cost control objectives and obtain revenues from other sources.

**NOTE E – COMPENSATED ABSENCES**

As of September 30, 2007 and 2006, TACVB was directly liable to employees for accrued but unpaid vacation leave in the amount of \$16,851 and \$13,635, respectively. This amount is included in accrued expenses in the accompanying statements of financial position.

**NOTE F – RETIREMENT PLAN**

TACVB has implemented a SIMPLE IRA plan for the benefit of qualifying employees. A SIMPLE IRA permits employees to reduce their salary up to annual maximum amounts established by the Internal Revenue Service. TACVB is required to match up to 3% of an eligible employee’s salary not to exceed the employee’s contribution. The total match for TACVB was \$7,619 and \$8,713 for the years ended September 30, 2007 and 2006, respectively.

**NOTE G – DONATED SERVICES**

Numerous volunteers have donated significant amounts of time to TACVB’s program services. Management estimated the fair value of those services to be approximately \$4,156 and \$-0- for the years ended September 30, 2007 and 2006, respectively. No amounts have been reflected in the financial statements because they did not meet the criteria for recognition under SFAS No. 116.

**NOTE H – RELATED PARTY TRANSACTIONS**

During the years ended September 30, 2007 and 2006, TACVB received \$13,767 and \$-0-, respectively, as in-kind donations of promotional materials from TDC.

2008-2009 EXECUTIVE COMMITTEE & BOARD OF DIRECTORS  
ROSTER  
[Updated Nov. 10, 2008]

EXECUTIVE COMMITTEE

Ms. Michelle Personette [*Chair*]  
Challenger Learning Center

Mr. John Taylor [*Vice Chair*]  
Cabot Lodge Thomasville Rd.

Ms. Susie Hall [*Secretary*]  
Tallahassee Community College

Mr. Russell Perkins [*Treasurer*]  
Thomas Howell Ferguson

Mr. Bill Hagen [*Tallahassee Sports Council*]  
Wachovia Securities

Ms. Michelle Wilson [*Immediate Past Chair*]  
Hampton Inn & Suites

BOARD OF DIRECTORS

Ms. Karen Lambert  
Cabot Lodge Thomasville Rd.

Mr. Douglas Bell  
Pennington Moore Wilkinson Bell & Dunbar

Mr. Stu Bevis  
Greater Tallahassee Chamber of Commerce

Ms. Judy Gray  
FSAE

Mr. Larry Paarlberg  
Goodwood Museum & Gardens

Mr. Frank Murphy  
Florida State University

Patricia Van Buren  
Governors Inn

Jesica Parker  
Blossoms Flowers

Beth Tedio  
Uptown Café & Catering

Althemese Barnes  
Riley House

Ms. Tammy Hamlet  
Florida A& M University

Honorable John Dailey  
Leon County Board of County Commissioners

Ms. Michelle Bono  
Assistant to the City Manager  
City of Tallahassee

April 7, 2008

The Honorable Jane Sauls, Chairman  
Leon County Board of County Commissioners  
301 South Monroe Street  
Tallahassee, FL 32301

Dear Chairman Sauls:

*It is my intent, as the new chairman of the Leon County Tourist Development Council, to build a more effective advisory relationship between the TDC and the Board of County Commissioners. During these very difficult economic times when we are all experiencing rising costs and stagnant or reduced revenues, I believe it is imperative that the TDC enhance its abilities to stimulate our local economy and our community's quality of life.*

As such, the TDC must more effectively target its resources to initiatives, both current and future, that offer the greatest potential of attracting more visitors, creating increased visitor spending, and regenerating and growing our bed tax collections. To do this, we must operate strategically, effectively, with increased assistance from our industry and through the development of improved and new partnerships and collaborations.

There are several initiatives that I am currently pursuing and for which I plan to seek the individual support and active involvement of each TDC member. These include:

- **Development of a strategic plan for the TDC.**  
A written strategic plan for the TDC does not currently exist. Developing this plan will incorporate the input of our stakeholders and include an assessment of our strengths, weaknesses, and current and future opportunities and challenges. When complete, the plan will provide the TDC, its contractors, and our stakeholders with a clearer, long term sense of the TDC's goals, objectives, timelines, personnel/contractor needs and financial needs.
- **Review and assessment of the TDC programs and activities.**  
This review will essentially ask if our efforts and resources are being effectively and efficiently directed to areas where we have the greatest potential for return on our investment. This review will also assist in our strategic planning efforts.
- **Development of a new position description and related evaluation tool for the TDC executive director.**  
A new position description with related expectations and responsibilities needs to be developed, and the current evaluation tool needs to be tied to this position description. The development of these two documents will be driven by industry standards, remove confusion over perceived and real expectations, and reduce our liabilities.

Page 2

- **Embracing the involvement of COCA and its Leon County Cultural Development grants program into the TDC funding and marketing mix.**  
The transfer of funding for COCA and its Leon County Cultural Development Grants Program to the TDC from general revenue creates a unique collaborative opportunity for both the TDC and COCA. This new partnership should expand the TDC's product marketing mix, strengthen the cultural community's ability to attract the visitor destination market, add a well respected and unbiased grants management program and ensure that our cultural community's services and the quality of life benefits provided by these services are not severely reduced by the County's general revenue reductions. The active involvement and assistance of COCA has already been sought, with a positive response.
- **Review and revision of the TDC Special Event Grants program and process.**  
The new collaboration with COCA brings an organization with expertise in grants management to the local tourism industry table. The process of funding cultural events under the TDC's Special Event Grants Program should be reviewed and possibly revised in light of the new COCA collaboration and expertise. Based upon the proven success of the Tallahassee Sports Council, the current review process for sports-based grants should be continued and its funding strengthened as resources become available.
- **Increase in the participation of City of Tallahassee representatives on the TDC.**  
The City of Tallahassee is an important partner for our tourism industry and their representation at the TDC is important for our continued success. I've already taken steps toward increasing the City's involvement on the Council and will continue to look for additional ways to strengthen this involvement.

As the new Chairman, I have launched several of the above initiatives through committee, task force and/or assignment. As these initiatives take hold, with schedules and deadlines, I will be happy to provide you with updates.

As I said at the beginning of this letter, I do truly hope that the relationship between the TDC and the Board of County Commissioners and the effectiveness of the TDC can be strengthened. I am hopeful the initiatives I've described and their results will contribute to my desired goals.

Sincerely,



Russell S. Daws  
Chairman

RSW/wb

cc: Board of County Commissioners  
Tourist Development Council  
Peggy Brady, COCA

Tourist Development Comparative Analysis

County	Tourist Development Administrator reports to	County Administrative Staff	Tourism Plan (Key Services & Activities as they relate to FS 125.0104 and local ordinances)	Services & Activities Delivery Methods (In-house (I) or Contracted Out (C))													Convention & Visitors Bureau	Official Service Providers Organization Structure	Evaluation of Services & Activities (Performance Measures)
				Administration	Grants	Marketing	Advertising/Promotion	Public Relations	Sales	Sports/Sports Facility	Beach Renourishment/Maintenance	Research	Debt Service	Civic Center	Other				
Leon	Executive Director reports to BOCC	3 employees Executive Director Assistant to Executive Director Administrative Assistant	4% Total Tax Rate 3 Cent - Research & Administrations (15-25%) Advertising & PR/Promotion (15-30%) Direct Marketing/Convention Services (40-60%) Special Projects/Events (5-15%) 1 Cent - Performance Arts Center	I	I	C	C	C	C	C	C	N/A	C	N/A	N/A	Performing Arts Center	Contract	TACVB (nonprofit supported by TDC - 80% & hospitality industry membership, sponsorship, fundraising, etc. - 20%) Volunteer Board (Management) Executive Committee (Monitoring) Staff (day-to-day operations) (13 FT, 7 PT & Volunteers) TACVB President (reports to TDC) -Programs & Administration Department (Meeting & Conventions, Motor Coach & Leisure Travel, Electronic Marketing, Group Services, Sports/Tallahassee Sports Council) -Sales & Marketing Department (Industry & Community Relations, Membership Programs & Publications, Visitor Services)	1. Tourist Tax Collection/Room Night Generation 2. Research Component (based on industry trends) 3. Destination Marketing Association International (DMAI) reporting standards 4. Visit Florida
<b>Like-Sized Counties or \$2.5 Million Revenue Receipts</b>																			
Alachua	Executive Director reports to County Manager	5 employees Executive Director Sales Director Tourism Marketing Manager Program Coordinator Staff Assistant	3% Total Tax Rate 2 Cent - Administration, Research, Direct Marketing, Sales (83%); Sports Commission (16%); Tourism Convention Travel for local agencies (1%) 1 Cent - Cultural Grants (85%) & Convention Grants (15%)	I	C	I	I	I	I	C	N/A	C	N/A	N/A	Travel for Local Agencies	In-house	City of Gainesville administers the Cultural & Convention Grants Staff (1 FT)	1. Leads 2. # of Travel writers 3. # of Tours	
Escambia	N/A	No Dedicated Staff Budget Office administers the contracts	4% Total Tax Rate CVBs (24.7%) Sports (4.6%) Civic Center (40%) Marketing & Administration (30.7%)	I/C	N/A	C	C	C	C	C	N/A	N/A	N/A	Y	N/A	Contract	CVB - designated marketing for county Staff (9 FT & 4 PT) Director Welcome Center Manager Assist. Manager 4 Information Specialist (PT) 2 Salespersons (Convention & Conferences) Group Tour Sales Person (motor coaches, etc.) Bureau Services Administrator (direct services to groups) E-commerce Staff (Website & Internet Sales) Public Relations Person -Contracts Advertising & Some PR	1. Sales 2. Room Nights 3. Unique Website Visits 4. Subscriptions (e-newsletter)	
Lake	Director of Tourism & Business Relations reports to County Manager	4 employees Tourism & Bus Rel Director Executive Associate Tourism Specialist Special Programs Director	4% Total Tax Rate Advertising & Promotions, Marketing, Development (84%) Administration (15%) Sports Infrastructure (1%)	I	N/A	I	I	N/A	N/A	C	N/A	N/A	N/A	N/A	N/A	In-house Welcome Center	Sports Commission (regional - 5 counties) 1 dedicated staff person with access to other staff	1. Gross Tax Revenue 2. Feedback from advertising 3. Website hits 4. Search engine	
Manatee	CVB Executive Director reports to BOCC	7 employees Executive Director Office Manager Sales Manager Sales Assistant Marketing Manager Marketing Assistant Fiscal Specialist	4% Total Tax Rate Beach Fund (24%) Administration (10%) Civic Center (10.5%) Marketing (46%) Tourism Information (2%) Baseball Complex (7%) Museum (0.5%)	I	N/A	C	I/C	C	N/A	C	I	N/A	N/A	Y	Museum	In-house	3 Chambers of Commerce - Promotions Longboat Anna Maria Island Manatee	1. Inquiry Report (phone call, web hits) 2. Trade Show Attendance	

County	Tourist Development Administrator reports to	County Administrative Staff	Tourism Plan (Key Services & Activities as they relate to FS 125.0104 and local ordinances)	Administration	Grants	Marketing	Advertising/Promotion	Public Relations	Sales	Sports/ Sports Facility	Beach Renourishment/ Maintenance	Research	Debt Service	Chic Center	Other	Convention & Visitors Bureau	Official Service Providers Organization Structure	Evaluation of Services & Activities (Performance Measures)	
Marion	VCB Executive Director reports to County Administrator	2 employees Executive Director Tourism Coordinator	2% Total Tax Rate Administration (25%) Advertising/Marketing (55%) Grants (20%)	I	I	C	C	C	N/A	N/A	N/A	N/A	N/A	N/A	C	In-house	Chamber of Commerce Visitor Center	1. Magazine Reader Responses 2. Tax Revenue 3. Occupancy 4. Avg. Daily Rate/ Revenue Per Available Room	
Osceola	Director of Econ Dev reports to County Manager	55 employees (see attached organizational chart) Note: The CVB is in the process of a major overhaul.	6% Total Tax Rate 4 Cent - Administration - CVB Sports Facility & Osceola Heritage Park Grants Debt Service 2 Cent - Chic Center	I	I	I	C	I	I	I	N/A	N/A	I	Y	N/A	In-house	Sports Commission	1. Tax Revenue 2. Vacation Planner Book Distributions 3. Lead Generations 4. Ad Equivalency	
St. Lucie	Strategic & Economic Director reports to County Administrator	2 employees Marketing & PR Manager Executive Assistant	5% Total Tax Rate Spring Training Facility - Bond Debt (33.40%) North County and Equestrian (8.60%) Spring Training Facility Stadium Improv (40%) Advertising/Promotion/ Administration (20%)	I	N/A	N/A	I/C	I/C	N/A	I	N/A	N/A	I	N/A	N/A	In-house Tourism Program	N/A	1. Tax Revenue 2. Leads 3. Websites hits	
<b>Similar Tax Value:</b>																			
Seminole	CVB Executive Director reports to Eco Dev Director who reports to the County Manager	6 employees Executive Director 2 Sales Representatives Assistant to Sales Rep. Budget & Office Administrator Receptionist	3% Total Tax Rate Administration (48%) Advertising (9%) Tourism Promotion (12%) Other Promotion (14%) Debt Service (7%) Reserves (10%)	I	N/A	N/A	C	C	I	N/A	N/A	N/A	I	N/A	N/A	In-house	Sports Commission Sports Commission Funded Position (1 PT)	1. Heads in beds 2. Advertising Campaign - website hits 3. Sports Commission - weekend visitors	
<b>Less Revenue Receipts (\$1.5-\$2 Million)</b>																			
Nassau	N/A	No Dedicated Staff Budget Office administers contracts	2% Total Tax Rate Marketing/Promotion (65%) Meeting/Groups (10%) Administration (15%) Beach Nourishment (10%)	I	N/A	C	C	N/A	C	N/A	C	N/A	N/A	N/A	N/A	N/A	N/A	City of Fernandina Beach Beach Renourishment Chamber of Commerce reports to BOCC Tourism Division (5 staff) Director Sales Manager Administrative Assistant 2 Visitor Information Assistants -Contracts Advertising	1. Benchmarks 2. Occupancy 3. Bed tax generation
Indian River	N/A	No Dedicated Staff Budget Office administers the following contracts: Sports Cultural Historical/Heritage	4% Total Tax Rate 3 Cent - Beach Restoration (50%) Marketing, Advertising, & PR (35%) Sports, Cultural, Historical/Heritage (15%) 1 Cent - Bond Issue (Spring Training Facility)	I	N/A	C	C	C	N/A	C	I	N/A	I	N/A	Historical/Heritage	N/A	Chamber of Commerce has a contract with the county to provide key services and reports to BOCC Tourism Division Volunteer Advisory Board Tourism Marketing Director Information Specialist (0.5 FTE) Administrative Assistant	1. Annual Marketing Plan 2. Website hits 3. # of walk-ins, phone calls, emails 4. Heads in beds	
Charlotte	Executive Director reports to County Manager	5 employees Executive Director Administrative Professional Communication & Mktg Mgr Sports & Events Manager PR Manager	3% Total Tax Rate Administration (35%) Promotion/Advertising/PR (39.7%) Stadium Renovation (3.08%) Beach Renourishment (8.33%)	I	N/A	N/A	I/C	C	C	C	I	N/A	N/A	N/A	N/A	In-house	N/A	1. Benchmarks (inquiry generation) 2. RFP Criteria	

County	Tourist Development Administrator reports to	County Administrative Staff	Tourism Plan (Key Services & Activities as they relate to FS 125.0104 and local ordinances)	Administration	Grants	Marketing	Advertising/Promotion	Public Relations	Sales	Sports/Sports Facility	Beach Renourishment/Maintenance	Research	Debt Service	Civic Center	Other	Convention & Visitors Bureau	Official Service Providers Organization Structure	Evaluation of Services & Activities (Performance Measures)
<b>More Revenue Receipts (\$8-\$14 Million)</b>																		
Sarasota	N/A	No Dedicated Staff Fiscal Planning & Implementation Office administers the tourism contracts	3% Total Tax Rate 2 Cent - Beach Maintenance (50%) Cultural Tourism (25%) Promote Tourism (25%) 1 Cent - Beach Renourishment (70%) Promote Tourism (25%)	I	C	N/A	C	N/A	N/A	N/A	I	N/A	N/A	N/A	N/A	Contract	CVB - reimbursement basis Arts Council - % Cost Allocation basis	Tourism Study
Walton	Executive Director reports to BOCC	30 employees (see attached organizational chart)	4% Total Tax Rate 2 cent - Marketing (50%) /Beach Improvement (50%) 1 cent - Beach Nourishment 1 cent - New Product Development and Beach Safety & Education	I	N/A	C	C	I	I	N/A	I	N/A	N/A	N/A	New Product Dev Beach Safety & Edu	In-house Tourism Program	N/A	1. Annual Strategic Plan (goals, measures, milestones) Activities & Services measured against goals & measures 2. Employees have personal performance plans (goals & objectives) that tracks back to Strategic Plan
Collier	Executive Director reports to BOCC	7 employees Executive Director Sales & Marketing Manager PR Manager 2 Administrative Assistants Office Manager Film Commissioner	4% Total Tax Rate Beach Nourishment (50%) Advertising & Promotion ((36%) County Museum & Non-county Museum (14%)	I	N/A	N/A	C	C	N/A	N/A	I	N/A	N/A	N/A	Museums	In-house	N/A	Destination Marketing Association International (DMAI) reporting standards