

TDC Administration

FY 2015 Budget

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PALM BEACH COUNTY TOURIST DEVELOPMENT COUNCIL

The Palm Beach County Tourist Development Council (TDC) was established by the Board of County Commissioners (BCC) in 1981. Then in 1982 the Board of County Commissioners enacted its first tourist tax and created a Tourist Development Plan for spending the revenues generated by the tax. The tourist tax, referred to as the "bed tax", is levied on the rental of room nights for six months or less. Currently the bed tax rate is 5 cents.

The TDC Board is an advisory board to the Board of County Commissioners and is made up of nine board members. Each County Commissioner has an appointment to the board with an additional at-large appointment from the entire Board of County Commissioners from the largest municipality. The Chairman, or his/her designee, from the BCC is the 9th member of the board and presides as chair of the TDC. The remaining eight (8) members of the council shall be appointed by the board and shall have the following representative classifications: Two (2) members who are elected municipal officials, one (1) of whom shall be from the most populous municipality in the County. Three (3) members, who are owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations in the county and subject to the tax, and three (3) members 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, recreational vehicle parks, or other tourist accommodations in the county and subject to the tax. The TDC administrative office is located at 1555 Palm Beach Lakes Boulevard, Suite 900, West Palm Beach, Florida 33401. The TDC employs a staff of 5.

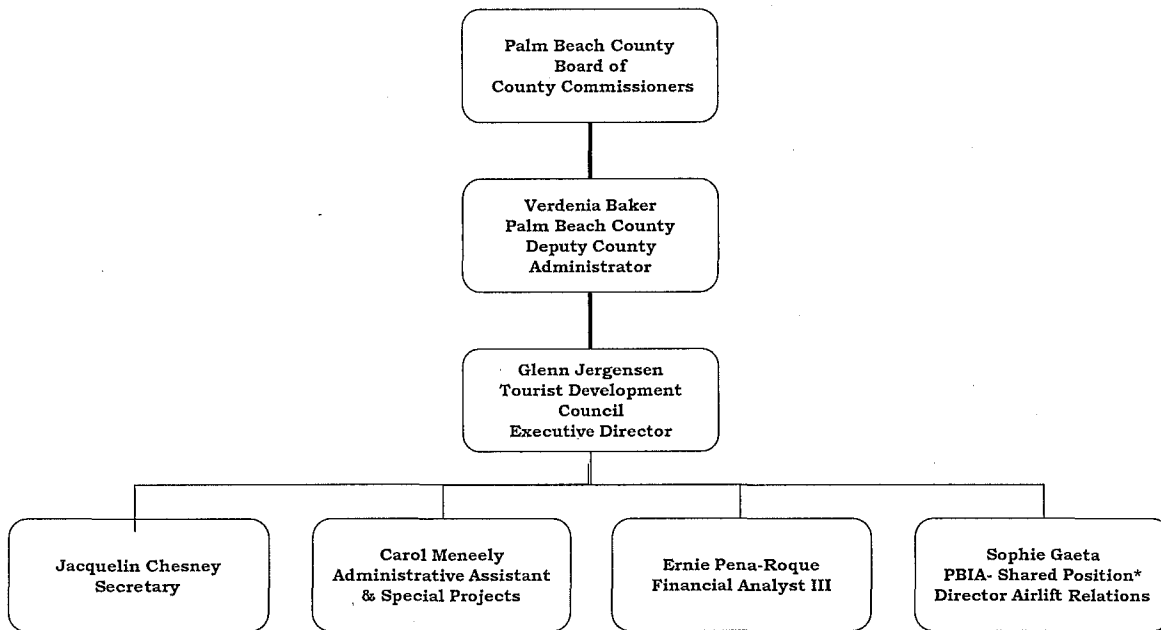
The TDC mission is the TDC and its agencies will lead the promotion of tourism in Palm Beach County by empowering collaborative partnerships, advocating appropriate designation-defining developments and ensuring the steady growth of high-value visitors. Its vision is Palm Beach County will be a globally recognized destination that visitors want to experience because of its culture, lifestyle and amenities.

The TDC has the responsibility for oversight of 4 agencies which include Discover The Palm Beaches, the Cultural Council of Palm Beach County, the Palm Beach County Film & Television Commission (FTC) and the Palm Beach County Sports Commission along with convention center operations and four funding programs which include 1st Cent, 4th Cent, Special Projects and the Beach Program. These agencies and funding programs are further explained in their respective subsection of the budget book. In addition, effective February 4, 2014 TDC manages Airlift Relations (now part of the TDC budget) with all tourism agencies and shares administration with PBIA Department of Airports.

The agencies help market and promote: 47 miles of beaches, 170 golf courses, 200 attractions, 1200 tennis courts, fresh and saltwater fishing, boating, scuba diving, snorkeling, equestrian events, 40 cultural venues, approximately 16,000 hotel rooms, 12 major shopping destinations, 2864 restaurants, Lake Okeechobee, and the Glades region.

The 5 cents are allocated to the agencies and funding programs as follows: the 2nd, 3rd, and 5th pennies (3/5) are allocated to the Discover (52.47%), Cultural Council (22.51%), FTC (3.92%), Sports Commission (7%), Beach Program (14.10%), Special Projects (\$150,000) and Convention Center Operations (\$250,000). The first penny is allocated to the 1st Cent Fund; and the 4th penny is allocated to the 4th Cent Fund.

Palm Beach County Tourist Development Administration Table of Organization



*TDC manages Airlift Relations with all Tourism Agencies
and shares the administration with PBIA Director of Airports

Effective: February 2014

**TOURIST DEVELOPMENT COUNCIL FY 2015
PROPOSED BUDGET**

	7.87%	11.05%	9.00%	4.00%	4.00%	7.00%	5.00%
	ACTUAL	ACTUAL	FORECAST	Adopted BUDGET	Modified BUDGET	FORECAST	Proposed BUDGET
TOURIST DEVELOPMENT COUNCIL-ADMIN CATEGORY A - FUND 1454	2012	2013	2013	2014	2014	2014	2015
BALANCE FORWARD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BED TAX REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST INCOME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AIRPORT DEPARTMENTAL INCOME	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 263,158
OTHER MISC. INCOME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATUTORY HOLDBACK RETURN PYF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATUTORY HOLDBACK	\$ -	\$ -	\$ -	\$ -	\$ (12,500)	\$ -	\$ (13,158)
TOTAL AVAILABLE FUNDS	\$ -	\$ -	\$ -	\$ -	\$ 237,500	\$ 250,000	\$ 250,000
TDC ADMINISTRATION	\$ 730,077	\$ 584,441	\$ 697,000	\$ 769,000	\$ 769,000	\$ 755,110	\$ 915,000
AIRLIFT RELATIONS	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 250,000
COLLECTION FEES	126,602	140,946	138,284	143,943	143,943	151,036	158,747
LESS TDC CHARGE-OFF	\$ (326,798)	\$ (324,578)	\$ (384,960)	\$ (425,953)	\$ (425,953)	\$ (416,293)	\$ (501,118)
TDC OPERATING EXPENSES	\$ 529,881	\$ 400,809	\$ 450,324	\$ 486,990	\$ 736,990	\$ 739,853	\$ 822,629
OVERALL EXPENSE BUDGET (1)	\$ 13,115,924	\$ 12,372,745	\$ 12,267,764	\$ 11,513,147	\$ 13,366,996	\$ 14,274,378	\$ 13,516,795

See Discover page for totals to agree with Overall Expense budget

PALM BEACH COUNTY

Tourist Development Council

TDC Administration

FY 2015 Program Budget

ACCOUNT	ACCOUNT NAME	FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015
		Actual	Actual	Budget	Amended Budget	Forecast	Budget
1201	SALARIES & WAGES REGULAR	\$ 298,772	\$ 234,835	300,000	380,000	\$ 397,000	\$ 396,249
1501	WAGES SPECIAL - NO FRS CONTRIB.	(720)	-	-	-	-	-
2101	FICA- TAXES	16,615	13,976	18,500	23,460	23,858	23,649
2105	FICA- MEDICARE	4,276	3,269	4,500	5,660	5,750	5,817
2201	RETIREMENT CONTRIBUTIONS	16,619	17,831	37,000	42,368	46,731	57,197
2301	INSURANCE- LIFE & HEALTH	46,796	39,516	55,000	61,800	50,516	61,866
2401	WORKERS COMPENSATION	841	1,956	500	800	2,500	1,552
2501	UNEMPLOYMENT COMPENSATION	-	-	2,700	1,647	845	1,000
3124	LEGAL SERVICES- COUNTY ATTORNEY	39,850	25,665	50,000	50,000	50,000	45,000
3134	ADMIN. SERVICES- COUNTY ADMIN.	102,856	97,024	102,919	102,919	105,738	108,602
3401	OTHER CONTRACTUAL SERVICES	-	14,280	5,000	5,000	5,000	5,000
3404	TEMP/SERV./CONTRACTUAL SERVICES	-	-	3,000	3,000	3,000	3,000
3413	ISS ENTERPRISE SERVICES	25,838	8,608	9,000	9,000	9,000	10,605
3421	CONTRACTUAL SERVICES-TRAINING	-	25	250	250	250	270
4001	TRAVEL & PER DIEM	8,154	5,461	25,000	47,000	29,000	42,000
4007	TRAVEL - MILEAGE	550	808	600	1,000	1,000	1,000
4008	TRAVEL- AUTO ALLOWANCE	6,000	-	6,000	6,000	-	-
4101	COMMUNICATION SERVICES	2,223	-	1,000	1,000	-	-
4103	COMM/SUNCOM-TOLL	18	-	-	-	-	-
4104	COMM/ COMMERCIAL-TOLL	-	-	-	-	-	-
4205	POSTAGE	1,570	460	3,000	8,000	8,000	8,200
4406	RENT- OFFICE EQUIPMENT	8,547	8,385	9,000	9,000	9,000	9,500
4411	RENT- BLDG	63,499	63,499	65,000	65,000	65,000	66,000
4412	RENT-STORAGE/WAREHOUSE SPACE	236	229	500	500	500	500
4502	CASUALTY SELF INSURANCE	-	2,491	2,512	2,512	2,511	2,713
4620	REP/MAINT. EQUIPMENT	85	350	1,500	1,500	1,000	1,500
4622	REP/MAINT. TELEPHONES	5,727	349	1,000	1,000	500	500
4674	REP/MAINTENANCE DP EQUIPMENT	-	-	700	700	700	700
4703	GRAPHICS CHARGES	24	187	1,550	8,550	7,978	2,650
4801	PROMOTIONAL ACTIVITIES	2,094	1,794	1,800	1,800	1,800	2,050
4802	EMPLOYEE RECOGNITION	-	-	-	-	-	-
4803	SALES ENTERTAINMENT	-	-	-	20,000	18,000	14,844
4805	ADVERTISING	-	-	-	50,000	50,572	50,000
4807	RESEARCH	-	-	-	-	-	25,000
4809	CONSUMER TRADE SHOWS	-	-	-	3,000	3,000	3,000
4811	PROMOTIONAL ITEMS	-	-	-	3,000	3,000	3,000
4823	COLLATERAL	-	-	-	2,000	2,000	2,000
4909	LICENSES & PERMITS	50	-	-	-	-	100
4941	REGISTRATION FEES	3,123	1,649	11,937	35,802	28,200	35,600
4945	ADVERTISING	-	-	-	-	-	-
4979	INDIRECT COST BCC	70,301	25,880	25,880	25,880	48,181	124,356
4990	INSPECTOR GENERAL	387	875	671	671	630	671
5101	OFFICE SUPPLIES	1,706	1,872	3,504	4,304	4,300	6,039
5111	OFFICE FURNITURE	884	2,553	1,000	1,000	1,000	1,000
5112	TELEPHONE EQUIP. INSTALL.	-	-	1,000	1,000	500	500
5121	DATA PROCESSING SOFTWARE & ACC	1,047	4,143	500	500	500	500
5201	MATERIALS & SUPPLIES OPERATING	181	160	550	550	550	600
5401	BOOKS, PUBLICATIONS, & SUBSCR.	358	477	800	15,800	15,800	14,550
5412	DUES & MEMBERSHIPS	1,570	2,030	1,300	1,700	1,700	1,800
6411	COMMUNICATION EQUIPMENT	-	3,804	-	-	-	-
9901	CONTINGENCY	-	-	14,327	14,327	-	24,320
TOTAL	Total	\$ 730,077	\$ 584,441	\$ 769,000	\$ 1,019,000	\$ 1,005,110	\$ 1,165,049

Note: Excludes Tax Collector Commissions and TDC Chargeoff. Includes Air Service Development

PALM BEACH COUNTY

Tourist Development Council

TDC Actual Expenses

FY2000 to Present

ACCOUNT NAME	FY 2000 Actual	FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual
1201 SALARIES & WAGES REGULAR	\$ 195,625	\$ 201,159	\$218,201	\$233,299	\$242,714	\$258,589	\$ 267,472	\$292,402	\$317,175	\$308,924	\$305,180	\$ 303,835	\$ 298,772	\$234,835	\$ 340,000
1401 SALARIES & WAGES OVERTIME	-	46	133	-	2,476	-	-	-	-	-	-	-	-	-	-
1501 WAGES SPECIAL - NO FRS CONTRIB.	-	-	-	-	-	-	-	-	-	-	-	1,320	(720)	-	-
2101 FICA- TAXES	10,479	10,904	11,872	12,389	13,052	13,746	14,205	15,176	16,247	16,664	18,444	16,830	16,615	13,976	20,285
2105 FICA- MEDICARE	2,796	2,896	3,133	3,338	3,509	3,710	3,842	4,198	4,568	4,401	4,382	4,428	4,276	3,269	4,744
2201 RETIREMENT CONTRIBUTIONS	21,234	19,302	16,563	15,392	20,410	22,108	25,913	33,318	36,164	30,407	35,366	31,734	16,619	17,831	39,573
2301 INSURANCE- LIFE & HEALTH	12,362	17,473	22,392	27,965	34,220	37,739	39,442	42,758	44,243	46,021	41,416	27,864	46,796	39,516	48,021
2401 WORKERS COMPENSATION	713	816	-	1,000	1,136	1,215	1,300	1,000	1,400	1,400	1,549	1,612	841	1,956	800
2501 UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-	-	-	825	-	-	-	-	-
3124 LEGAL SERVICES- COUNTY ATTORNEY	17,520	10,219	14,163	14,780	13,688	17,971	15,123	37,246	37,566	49,449	42,165	36,579	39,850	25,665	29,340
3134 ADMIN. SERVICES- COUNTY ADMIN.	28,500	18,098	21,462	21,547	24,394	28,079	28,328	50,686	96,724	97,951	104,061	109,865	102,856	97,024	105,738
3401 OTHER CONTRACTUAL SERVICES	40,910	50,286	25,600	30,000	30,000	33,000	147,860	39,000	88,250	39,000	9,600	-	-	14,280	-
3404 TEMP SERV./ CONTRACTED SALARIES	-	-	-	-	-	425	-	-	-	-	1,581	-	-	-	-
3413 ISS ENTERPRISE SERVICES	13,290	2,894	3,183	3,500	4,000	4,400	9,045	9,028	14,987	16,254	20,038	36,270	25,838	8,608	8,491
3457 MOVING EXPENSE	-	-	528	-	-	-	-	-	-	-	-	-	-	-	-
3421 CONTRACTUAL SERVICES-TRAINING	223	148	132	15	55	90	-	759	53	50	240	96	-	25	-
4001 TRAVEL & PER DIEM	6,074	7,820	15,346	6,465	5,784	4,849	6,008	1,534	7,735	2,106	2,651	5,906	8,154	5,461	10,866
4007 TRAVEL - MILEAGE	91	312	254	164	290	371	209	484	95	201	157	471	550	808	361
4008 TRAVEL- AUTO ALLOWANCE	4,800	4,800	4,800	4,800	4,800	5,600	6,000	6,000	6,000	4,239	6,000	5,500	6,000	-	-
4101 COMMUNICATION SERVICES	7,033	7,906	9,619	9,812	9,532	9,635	3,473	3,578	10,271	12,710	5,878	5,428	2,223	-	-
4103 COMM/SUNCOM-TOLL	1,010	3,971	1,304	1,074	1,613	945	465	57	-	-	10	16	18	-	-
4104 COMM/ COMMERCIAL-TOLL	1,982	6,401	4,138	13,196	23,519	12,713	6,774	12,207	16,310	15,534	5,836	1,053	-	-	-
4205 POSTAGE	-	-	1,401	2,309	2,497	2,586	2,564	2,781	2,614	2,448	1,970	1,707	1,570	460	559
4405 RENT - OTHER	-	-	-	-	-	-	-	-	2,000	-	-	-	-	-	-
4406 RENT- OFFICE EQUIPMENT	2,988	14,057	7,994	8,590	5,774	5,076	4,751	4,919	6,216	6,157	7,602	8,162	8,547	8,385	8,450
4411 RENT	27,090	28,173	45,947	62,028	64,514	67,102	69,795	72,591	75,490	78,519	81,652	81,344	63,499	63,499	63,499
4412 RENT-STORAGE/WAREHOUSE SPACE	191	187	172	302	620	246	162	233	178	524	142	168	236	229	153
4502 CASUALTY SELF INSURANCE	1,000	1,404	1,500	2,000	2,300	3,500	3,000	1,000	3,000	3,150	2,904	1,937	-	2,491	2,298
4610 REPAIR/MAINT. BLDGS	141	-	237	160	-	-	-	-	-	-	-	-	-	-	-
4620 REP/MAINT.-EQUIPMENT	1,701	943	975	-	-	-	-	-	-	-	-	-	85	350	-
4622 REP/MAINT. TELEPHONES	5,235	1,140	10,775	-	286	130	-	-	-	7,851	-	10,344	5,727	349	349
4674 REP/MAINTENANCE DP EQUIPMENT	-	-	460	-	-	84	-	-	-	-	-	-	-	-	-
4701 PRINTING & BINDING OUTSIDE	-	1,610	2,695	4,472	-	3,770	4,416	-	-	-	-	-	-	-	-
4703 GRAPHICS CHARGES	2,058	3,213	3,038	722	416	-	224	-	8,028	265	163	157	24	187	180
4801 PROMOTIONAL ACTIVITIES	2,449	823	659	2,841	1,833	2,802	1,114	859	3,413	775	2,958	946	2,094	1,794	1,455
4802 EMPLOYEE RECOGNITION	-	-	-	-	-	-	-	-	136	-	182	-	-	-	-
4803 SALES ENTERTAINMENT	-	-	174	-	-	70	623	-	-	-	-	-	-	-	-
4807 RESEARCH-TOURIST DEVELOPMENT	66,700	93,300	77,286	66,913	79,087	101,814	80,000	70,000	70,000	70,000	-	-	-	-	-
4809 TRADESHOWS	-	5,385	2,286	-	-	-	-	-	-	-	-	-	-	-	-
4811 PROMOTIONAL ITEMS	-	-	-	5,000	937	27	630	105	-	-	-	-	-	-	-
4822 FULFILLMENT	-	-	-	1,200	2,400	2,500	2,450	2,400	2,500	1,400	-	-	-	-	-
4909 LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	50	-	-
4941 REGISTRATION FEES	3,724	3,559	1,123	2,710	2,285	1,820	3,155	1,045	3,530	1,185	1,510	2,686	3,123	1,649	668
4942 TUITION REIMBURSEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4945 ADVERTISING	-	600	17,336	-	150	-	-	-	3,000	-	6,416	-	-	-	572
4979 INDIRECT COST BCC	119,217	122,795	108,060	164,777	136,982	150,680	163,035	167,927	176,322	185,138	194,395	76,891	70,301	25,880	48,181
4990 INSPECTOR GENERAL	-	-	-	-	-	-	-	-	-	-	-	270	387	875	627
5101 OFFICE SUPPLIES	3,524	3,345	2,497	4,013	1,870	2,813	2,670	3,265	2,931	1,751	1,642	2,270	1,706	1,872	1,270
5111 OFFICE FURNITURE	2,548	847	15,256	11,704	-	1,843	-	2,520	4,124	-	1,398	994	884	2,553	2,000
5112 TELEPHONE/EQUIP INSTALLATION	676	672	-	-	-	-	-	-	716	279	-	220	-	-	-
5121 DATA PROCESSING SOFTWARE & ACC	215	-	4	-	171	-	807	188	472	36	-	606	1,047	4,143	539
5201 MATERIALS & SUPPLIES OPERATING	469	1,122	-	105	120	53	479	182	-	-	519	514	181	160	226
5401 BOOKS, PUBLICATIONS, & SUBSCRIPTION	2,318	3,115	1,927	2,334	2,524	3,202	3,084	3,337	3,740	3,214	218	332	358	477	580
5412 DUES & MEMBERSHIPS	225	1,567	1,141	935	1,630	2,570	875	2,055	1,885	475	1,159	1,055	1,570	2,030	2,245
6401 MACHINERY & EQUIPMENT	-	-	2,348	-	7,413	1,269	-	-	-	-	-	-	-	-	-
6405 DATA PROCESSING EQUIPMENT	3,418	-	-	-	-	-	-	2,551	-	-	-	-	-	-	1,711
6411 COMMUNICATION EQUIPMENT	-	70,650	-	-	-	-	-	-	-	-	-	-	-	3,804	-
	\$ 610,529	723,958	\$ 678,114	\$ 741,851	\$ 749,001	\$ 809,142	\$ 919,295	\$ 887,389	\$ 1,068,083	\$ 1,009,303	\$ 909,384	\$ 779,410	\$ 730,077	\$ 584,441	\$ 743,781

Note: Excludes TDC indirect and Tax Commission fees

TOTAL TDC ADMIN BUDGET

FORECAST BUDGET PROPOSED
 \$ 755,110 \$ 915,000 \$ 942,450

ALLOCATION - 2ND, 3RD AND 5TH CENTS	CATEGORY	ALLOCATION	FORECAST			BUDGET			PROPOSED		
			FY 2014	FY 2015	FY2016	FY 2014	FY 2015	FY2016	FY 2014	FY 2015	FY2016
TOURISM PROMOTION	(A)	52.47%	44.870%	45.233%	45.476%	\$338,816	\$413,882	\$428,587			
CULTURAL ARTS	(B)	22.51%	19.249%	19.405%	19.509%	\$145,355	\$177,559	\$183,867			
BEACH PROGRAM	(C)	14.10%	12.058%	12.155%	12.220%	\$91,048	\$111,221	\$115,172			
FILM & TELEVISION	(D)	3.92%	3.352%	3.379%	3.397%	\$25,313	\$30,921	\$32,019			
SPORTS COMMISSION	(G)	7.00%	5.986%	6.035%	6.067%	\$45,201	\$55,216	\$57,178			
CONVENTION CENTER		0.00%	14.48%	13.792%	13.330%	\$109,376	\$126,201	\$125,628			
		100.0%	100.0%	100.0%	100.000%	\$755,109	\$915,000	\$942,451			
TOTAL CHARGE OFFS						\$416,293	\$501,118	\$513,864			