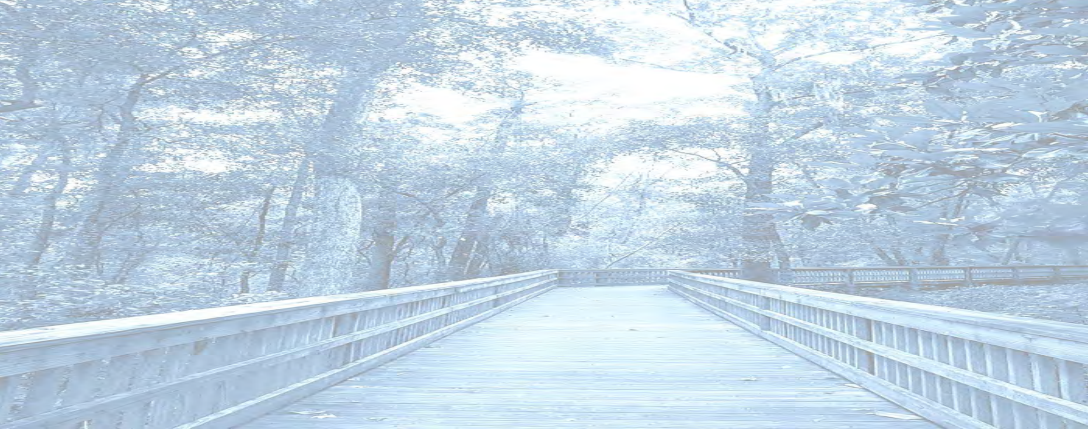




Tourism and Cultural Development FY26 Budget Discussion





Tourist Development Tax (TDT)

- The TDT revenue is governed by both F.S. 125.0104 and County Ordinance 2021-43
- St. Johns County is currently eligible for and levies 5% of TDT
- TDT revenue must be utilized for qualifying tourism oriented expenses
- The SJC Tourist Development Plan (Ordinance 2021-43) establishes five categories of use for TDT

Category 1 Destination Marketing	Category 2 Arts, Culture, Heritage	Category 3 Leisure and Recreation	Category 4 Admin and Special Uses	Category 5 Beach Assets
1.6	0.6	0.6	0.8	1.4

Historical TDT Revenue

Net TDT Revenue to the Tourism Department by Fiscal Year							
	FY19	FY20	FY21	FY22	FY23	FY24	FY25
October	\$ 791,701	\$ 748,068	\$ 764,027	\$ 1,433,249	\$ 1,472,774	\$ 1,502,822	\$ 1,293,718
November	\$ 734,460	\$ 828,129	\$ 734,256	\$ 1,411,921	\$ 1,419,713	\$ 1,554,762	\$ 1,681,780
December	\$ 888,565	\$ 964,804	\$ 900,241	\$ 1,848,637	\$ 1,878,754	\$ 2,089,638	\$ 2,245,861
January	\$ 827,594	\$ 904,473	\$ 754,128	\$ 1,339,161	\$ 1,707,915	\$ 1,731,678	\$ 1,825,237
February	\$ 1,004,681	\$ 1,012,638	\$ 950,746	\$ 1,829,297	\$ 1,947,956	\$ 1,994,649	\$ 1,869,355
March	\$ 1,435,691	\$ 691,517	\$ 1,479,331	\$ 2,580,026	\$ 2,778,964	\$ 2,903,360	\$ 2,748,197
April	\$ 1,191,039	\$ 254,852	\$ 1,437,785	\$ 2,337,424	\$ 2,439,606	\$ 2,109,250	
May	\$ 1,037,134	\$ 424,308	\$ 1,430,279	\$ 1,862,167	\$ 1,899,752	\$ 2,005,957	
June	\$ 1,230,856	\$ 988,383	\$ 1,702,388	\$ 2,188,339	\$ 2,263,926	\$ 2,248,389	
July	\$ 1,334,808	\$ 1,143,383	\$ 1,954,847	\$ 2,517,580	\$ 2,584,377	\$ 2,413,376	
August	\$ 805,973	\$ 765,057	\$ 1,331,818	\$ 1,515,709	\$ 1,405,773	\$ 1,467,943	
September	\$ 563,578	\$ 708,515	\$ 946,292	\$ 1,336,608	\$ 1,392,580	\$ 1,162,523	
Total	\$ 11,846,081	\$ 9,434,127	\$ 14,386,139	\$ 22,200,117	\$ 23,192,091	\$ 23,184,347	\$ 11,664,148
Per Penny	\$ 2,961,520	\$ 2,358,532	\$ 3,596,535	\$ 4,440,023	\$ 4,638,418	\$ 4,636,869	
Per Penny Growth	5.0%	-20.4%	21.4%*	23.5%	4.5%	0.0%	1.0%
Yellow = Introduction of Category 5 and reallocation of 4% TDT revenue							
Green = 5% TDT Levied							
*FY21 per penny growth is compared to FY19 per penny growth							

TDT Revenue

Suggesting that projected TDT revenue increase for FY25 be modified to 3%

Suggesting a 3% increase in projected TDT revenue for FY26

The anticipated FY26 TDT revenue is approximately \$24.6 million which will be allocated between the five categories of use as defined by Ordinance 2024-42

Category 1 Destination Marketing	Category 2 Arts, Culture, Heritage	Category 3 Leisure and Recreation	Category 4 Admin and Special Uses	Category 5 Beach Assets
1.6	0.6	0.6	0.8	1.4



Budget Suggestions for Consideration

Category 1 – Destination Marketing

- VCB Core Services Contract
- Tourism Marketing Contract
- Cultural Events Inc Allocation

Category 2 – Arts, Culture and Heritage

- Cultural Council Contract
- Arts Culture and Heritage Grants*
- Cultural Events Inc Allocation



Budget Suggestions for Consideration

Category 3 – Leisure and Recreation

- Ball Field Maintenance
- Water Access and Artificial Reef Maintenance
- Sports Marketing Grants
- Parks and Recreation Department Staff



Budget Suggestions for Consideration

Category 4 – Admin and Special Uses

- Visitor Information Centers
- Holiday Lights and Fireworks
- Events and Beach Shuttles
- Cultural Events Inc Allocation
- TPC Support
- Tourism Department Staff

Category 5 – Beach Assets

- Beach Operations
- Beach Access Maintenance
- Beach Renourishment





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Tourist Development Council Budget Recommendations

**The TDC will review the Tourism Budget in
May and June and make recommendations to
the Board of County Commissioners**



