



Tourism and Cultural Development FY25 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 TOURIST DEVELOPMENT TAX REVENUE

	FY19	FY20	FY21	FY22	FY23	FY24
October	\$ 791,701	\$ 748,068	\$ 764,027	\$ 1,433,249	\$ 1,472,774	\$ 1,502,822
November	\$ 734,460	\$ 828,129	\$ 734,256	\$ 1,411,921	\$ 1,419,713	\$ 1,554,762
December	\$ 888,565	\$ 964,804	\$ 900,241	\$ 1,848,637	\$ 1,878,754	\$ 2,089,638
January	\$ 827,594	\$ 904,473	\$ 754,128	\$ 1,339,161	\$ 1,707,915	\$ 1,731,678
February	\$ 1,004,681	\$ 1,012,638	\$ 950,746	\$ 1,829,297	\$ 1,947,956	\$ 1,994,649
March	\$ 1,435,691	\$ 691,517	\$ 1,479,331	\$ 2,580,026	\$ 2,778,964	\$ 2,903,360
April	\$ 1,191,039	\$ 254,852	\$ 1,437,785	\$ 2,337,424	\$ 2,439,606	
May	\$ 1,037,134	\$ 424,308	\$ 1,430,279	\$ 1,862,167	\$ 1,899,752	
June	\$ 1,230,856	\$ 988,383	\$ 1,702,388	\$ 2,188,339	\$ 2,263,926	
July	\$ 1,334,808	\$ 1,143,383	\$ 1,954,847	\$ 2,517,580	\$ 2,584,377	
August	\$ 805,973	\$ 765,057	\$ 1,331,818	\$ 1,515,709	\$ 1,405,773	
September	\$ 563,578	\$ 708,515	\$ 946,292	\$ 1,336,608	\$ 1,392,580	
Total	\$ 11,846,081	\$ 9,434,127	\$ 14,386,139	\$ 22,200,117	\$ 23,192,091	\$ 11,776,909
Per Penny	\$ 2,961,520	\$ 2,358,532	\$ 3,596,535	\$ 4,440,023	\$ 4,638,418	
Per Penny Growth	5.0%	-20.4%	21.4%*	23.5%	4.5%	5.1%
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

Requesting that the 4% projected TDT revenue increase for FY24 be maintained

Suggesting a 4% increase in projected TDT revenue for FY25

The anticipated FY25 TDT revenue is approximately \$25.1 million which will be allocated between the five categories of use as defined by Ordinance 2021-43

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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

- Solomon Calhoun CIP
- Ball Field Improvements and Equipment
- Artificial Reef Program
- Sports Marketing Grants
- Debt Service
- Parks and Recreation Department Staff



Budget Suggestions for Consideration

Category 4 – Admin and Special Uses

- Visitor Information Centers
- Holiday Lights and Fireworks
- Cultural Events LLC Allocation
- TPC Support
- Tourism Development Projects
- Tourism Department Staff

Category 5 – Beach Assets

- Beach Operations
- Beach Renourishment



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CULTURAL VIP

ST. AUGUSTINE
PONTE VEDRA

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



