

TO: BOARD OF COUNTY COMMISSIONERS
Package of Board Meeting

FROM: Mike Davis
RE: TDT - Monthly Reconciliation
DATE: 08/04/2021

Attached is the BCC Recommendation for monthly TDT Collections, to be signed by Pam Childers, a copy of TDT End of Month Reconciliation of **June 2021** returns received in the month of **July 2021**.

Package includes:

- (A) TDT Memo for BCC Recommendation for monthly Tourist Development Tax.
- (B) Five Percent Tourist Development Tax Collection Data – TDT Year to Year Comparison.
- (C) Five Percent Tourist Development Tax Collection Data Fiscal Year 2021 – 2020 Zip Code Table.
- (D) Five Percent Tourist Tax Dollars Collected.
- (E) Tourist Development Tax Collections 3-Year Comparison Graph (Monthly).
- (F) Tourist Development Tax Collections 3-Year Comparison Graph (Zip Code).
- (G) Tourist Development Tax Collections 3-Year Trend line Graph.



Pam Childers

Clerk of the Circuit Court and Comptroller, Escambia County

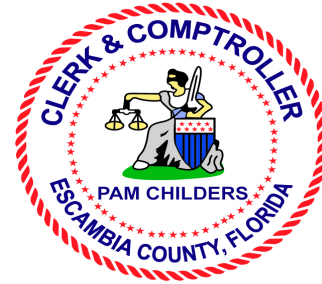
Clerk of Courts • County Comptroller • Clerk of the Board of County Commissioners • Recorder • Auditor

MEMORANDUM

TO: Honorable Board of County Commissioners

DATE: August 4, 2021

SUBJECT: Tourist Development Tax (TDT) Collections



RECOMMENDATION:

That the Board accepts, for filing with the Board's Minutes, the Tourist Development Tax (TDT) Collections Data for the June 2021 returns received in the month of July 2021, as prepared by the Finance Department of the Clerk and Comptroller's Office. This is the Tenth month of collections for the fiscal year 2021.

- Total collections for June 2021 were \$2,964,049; this is a 87% increase over the June 2020 return; however, the June 2021 return was remitted at the five percent rate compared to the four percent rate in June 2020.
- A four percent comparison of June 2021 to June 2020 is a 49% increase.
- Total collections year-to-date are \$4,983,415 more than the comparable time frame in Fiscal Year 2020.
- Due to COVID-19, a prior year comparison does not provide the best benchmark; therefore, analyzing the percent change between 2021 and 2019 helps provide a key metric.
- When analyzing June 2021 to June 2019 returns, Escambia County experienced growth of 54% and year-to-date collections are 32% higher than the comparable time frame in Fiscal Year 2019; however, the June 2021 return was remitted at the five percent rate compared to the four percent rate in June 2019
- A four percent comparison of June 2021 to June 2019 is a 32% increase with year-to-date collections being 17% higher.

Current Year vs Prior Year						
Cent	Monthly Comparison			YTD Comparison		
	2021	2020	% Change	2021	2020	% Change
1-4 Cents	2,371,239	1,587,704	49%	10,666,983	7,016,777	52%
5th Cent	592,810	-	100%	1,333,209	-	100%
Total	2,964,049	1,587,704	87%	12,000,192	7,016,777	71%
Current Year vs Benchmark Year						
Cent	Monthly Comparison			YTD Comparison		
	2021	2019	% Change	2021	2019	% Change
1-4 Cents	2,371,239	1,920,830	23%	10,666,983	9,099,793	17%
5th Cent	592,810	-	100%	1,333,209	-	100%
Total	2,964,049	1,920,830	54%	12,000,192	9,099,793	32%

*Note: The Tourist Development Tax rate increased from four percent (4%) to five (5%) on 04/01/2021

**Five Percent Tourist Development Tax Collection Data
Reported In Fiscal Year Format
Escambia County, Florida
As of July 31, 2021**



Zip Code	Fiscal Year 2021 YTD Collected	Fiscal Year 2020 YTD Collected	Difference	% Change
32501	690,222	338,748	351,474	103.8%
32502	291,828	281,373	10,456	3.7%
32503	167,840	90,704	77,136	85.0%
32504	1,822,129	986,904	835,225	84.6%
32505	557,759	254,354	303,405	119.3%
32506	269,625	165,241	104,385	63.2%
32507	1,496,004	1,009,111	486,894	48.2%
32514	822,425	458,641	363,783	79.3%
32526	727,211	294,244	432,967	147.1%
32534	325,922	124,790	201,132	161.2%
32535	2,500	2,397	103	4.3%
32561	4,826,727	3,009,996	1,816,731	60.4%
32577	-	276	(276)	-100.0%
Total	\$ 12,000,192.26	\$ 7,016,777.04	\$ 4,983,415.22	71.0%

Zip Code by Area

32501	Downtown Area
32502	Other Downtown Area
32503	Cordova Mall & South Area
32504	Davis & Scenic Highway South of I-10 Including Airport Area
32505	South of Michigan Av, East of Mobile Hwy, & West of Pace Blvd
32506	Lillian Hwy & Highway 98 Area
32507	Bayou Chico to Perdido Key South of Sorrento Area
32514	Palafox & Scenic Hwy North of I-10 Area
32526	Mobile Hwy North of Michigan Avenue Area
32534	I-10 & Pensacola Blvd North Area
32535	Century Area
32561	Pensacola Beach Area
32577	Molino Area

*Note - Collections rate increased from 4% to 5% on April 1st, 2021 (reflected in May 2021 collections)

Five Percent Tourist Development Tax Collection Data By Zip Code
Escambia County, Florida
Fiscal Year 2021
As of July 31, 2021



Fiscal Year 2021														
Zip Code	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Zip Code Total	% of Total
32501	40,670.00	43,065.79	30,113.23	34,716.11	33,653.82	42,599.48	70,901.52	93,655.93	115,062.43	185,783.66	-	-	690,222	5.8%
32502	17,135.15	21,105.76	19,448.71	17,311.84	15,089.90	25,645.47	30,267.61	40,929.35	44,480.77	60,413.78	-	-	291,828	2.4%
32503	12,426.21	15,366.60	11,183.36	10,674.50	10,669.23	12,207.36	15,662.78	18,983.02	23,832.64	36,834.22	-	-	167,840	1.4%
32504	144,224.26	186,905.57	131,623.95	113,017.86	108,965.83	112,617.13	164,713.72	244,147.36	276,403.85	339,509.29	-	-	1,822,129	15.2%
32505	41,171.62	63,809.21	43,962.66	43,030.88	38,171.77	26,738.11	45,285.01	65,765.64	92,395.37	97,428.53	-	-	557,759	4.6%
32506	24,831.76	27,425.77	18,514.70	16,648.87	21,152.98	17,781.05	24,315.59	31,887.53	42,912.61	44,154.55	-	-	269,625	2.2%
32507	131,920.31	58,342.61	53,961.30	46,902.36	48,402.12	53,818.45	125,749.67	185,204.17	279,443.13	512,260.27	-	-	1,496,004	12.5%
32514	72,320.37	77,538.19	68,105.59	57,306.98	60,004.02	55,257.75	63,055.88	116,576.92	117,555.66	134,703.14	-	-	822,425	6.9%
32526	59,297.32	82,729.86	51,917.88	44,083.06	36,710.37	37,428.30	72,627.14	99,209.92	112,901.91	130,305.12	-	-	727,211	6.1%
32534	20,603.22	25,667.29	18,383.31	17,601.57	15,299.66	18,556.40	37,267.53	49,097.42	57,662.87	65,782.63	-	-	325,922	2.7%
32535	153.23	230.22	282.52	154.91	157.40	164.31	336.02	92.36	504.12	424.86	-	-	2,500	0.0%
32561	481,734.93	333,186.01	153,836.59	144,534.19	127,590.64	164,247.86	471,856.08	648,338.44	944,953.97	1,356,448.67	-	-	4,826,727	40.2%
32577	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Total	1,046,488.38	935,372.88	601,333.80	545,983.13	515,867.74	567,061.67	1,122,038.55	1,593,888.06	2,108,109.33	2,964,048.72	-	-	\$ 12,000,192.26	100.0%

Fiscal Year 2020														
Zip Code	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Zip Code Total	% of Total
32501	38,864.12	38,277.53	28,980.66	27,940.44	26,779.19	36,040.67	30,423.36	13,254.07	32,685.64	65,501.93	68,026.92	52,789.16	459,564	4.7%
32502	43,390.01	41,084.84	32,774.71	28,418.61	30,489.11	39,954.43	29,590.05	4,013.00	9,286.45	22,371.56	24,137.03	19,337.22	324,847	3.3%
32503	10,319.38	9,173.62	8,157.13	7,592.58	6,868.90	9,141.43	8,737.20	4,345.82	10,817.72	15,549.87	17,400.20	11,970.20	120,074	1.2%
32504	115,909.85	115,175.82	95,180.14	82,570.35	87,717.82	109,748.26	92,333.81	48,655.53	96,487.12	143,125.31	139,849.01	119,137.89	1,245,891	12.7%
32505	18,785.21	41,340.11	15,597.77	16,313.75	20,850.24	22,854.47	20,691.58	23,286.28	38,159.96	36,474.69	39,161.22	26,445.22	319,961	3.3%
32506	15,040.87	15,812.31	12,799.47	11,217.51	21,967.96	15,740.45	12,731.01	8,089.53	21,290.10	30,551.56	30,983.95	17,558.70	213,783	2.2%
32507	140,738.77	130,228.35	57,418.25	51,923.71	71,109.24	73,053.70	91,009.05	22,067.09	74,329.12	297,233.28	391,062.93	172,652.27	1,572,826	16.1%
32514	53,089.42	50,990.42	45,649.36	41,781.15	39,346.99	35,890.19	55,590.47	26,355.07	47,771.13	62,176.87	64,577.47	45,895.19	569,114	5.8%
32526	27,938.05	25,888.85	23,752.86	35,639.04	23,983.08	16,481.11	17,319.83	28,968.39	42,279.44	51,992.97	46,688.63	42,306.78	383,239	3.9%
32534	15,691.74	12,521.24	9,956.91	10,800.28	8,689.02	10,840.21	11,881.37	7,077.18	15,262.05	22,069.60	21,454.48	17,246.37	163,490	1.7%
32535	174.41	265.08	188.06	210.52	145.55	192.74	234.39	180.96	399.55	405.95	369.91	257.71	3,025	0.0%
32561	420,257.93	370,064.08	198,783.82	185,432.01	149,314.26	224,711.98	157,400.90	135,575.80	328,205.44	840,250.15	993,560.10	412,657.83	4,416,214	45.1%
32577	-	67.41	17.55	-	-	-	89.19	99.64	1.95	-	-	133.57	409	0.0%
Total	900,199.76	850,889.66	529,256.69	499,839.95	487,261.36	594,649.64	528,032.21	321,968.36	716,975.67	1,587,703.74	1,837,271.85	938,388.11	\$ 9,792,437.00	100.0%

*Note - Collections rate increased from 4% to 5% on April 1st, 2021 (reflected in May 2021 collections)

**Tourist Development Tax Collection Data
Escambia County, Florida
Fiscal Year 2021
As of July 31, 2021**



Tourist Development Tax (3%) Percent Tourist Tax Dollars - Collected 2012 - 2021

Month of Collection	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
OCT	343,636.53	398,299.58	385,209.35	442,267.77	539,766.08	580,905.23	638,832.32	634,965.81	675,149.82	784,866.29
NOV	304,579.37	325,198.14	335,284.39	411,054.07	469,350.98	532,756.66	510,223.45	686,079.62	638,167.25	701,529.66
DEC	244,845.21	254,898.32	236,608.16	284,252.75	305,743.25	362,664.41	382,803.40	426,808.31	396,942.52	451,000.35
JAN	212,163.83	207,117.28	230,299.67	251,855.56	288,130.47	292,783.04	340,433.93	340,212.53	374,879.96	409,487.35
FEB	200,842.72	205,954.29	233,878.79	247,492.44	279,147.71	298,406.00	312,793.51	349,777.77	365,446.02	386,900.81
MAR	270,226.16	283,811.81	286,019.12	309,203.54	367,477.35	377,962.06	393,553.90	420,650.85	445,987.23	425,296.25
APR	464,001.68	518,241.62	510,758.43	550,692.54	626,572.22	646,982.44	740,116.85	805,865.41	396,024.16	841,528.91
MAY	447,350.01	455,553.86	506,593.46	557,617.44	580,106.01	698,384.24	682,509.49	768,483.99	241,476.27	956,332.84
JUN	542,048.24	601,926.69	679,427.99	759,527.89	771,755.66	839,021.02	826,649.51	951,378.19	537,731.75	1,264,865.60
JUL	876,395.57	946,229.09	982,132.70	1,059,210.86	1,109,041.17	1,109,688.85	1,278,311.55	1,440,622.52	1,190,777.81	1,778,429.23
AUG	930,410.28	1,021,760.90	1,170,208.25	1,283,565.99	1,440,990.57	1,484,514.23	1,587,418.67	1,520,689.42	1,377,953.89	-
SEP	532,823.02	636,508.75	736,892.98	716,012.48	688,096.11	725,615.95	828,137.60	906,222.70	703,791.08	-
Total	5,369,322.61	5,855,500.32	6,293,313.27	6,872,753.32	7,466,177.56	7,949,384.12	8,521,784.17	9,251,757.10	7,344,327.75	8,000,237.28

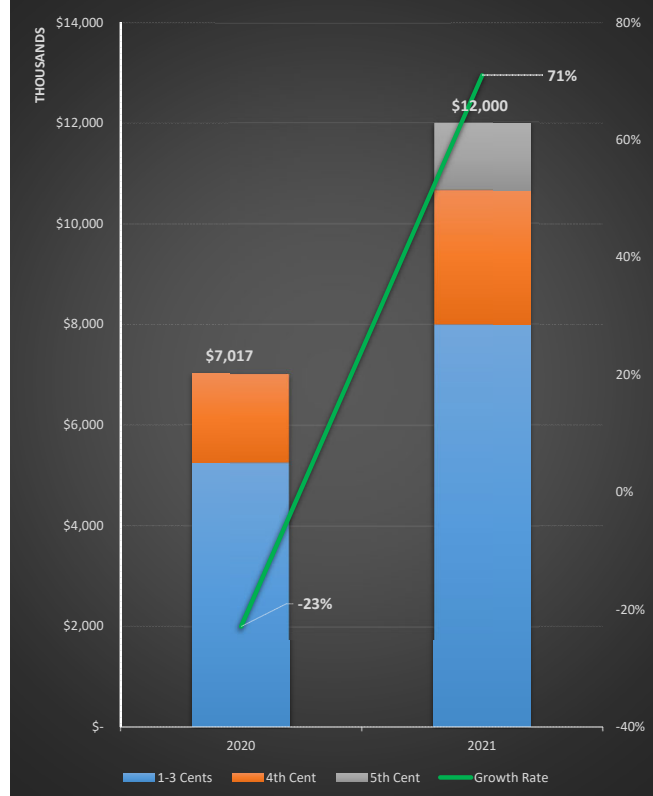
Professional Sports Franchise Facility Tax (4%) Percent Tourist Tax Dollars - Collected 2012 - 2021

Month of Collection	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
OCT	114,545.51	132,766.53	128,403.12	147,422.59	179,922.03	193,635.08	212,944.11	211,655.27	225,049.94	261,622.10
NOV	101,526.46	108,399.38	111,761.46	137,018.02	156,450.33	177,585.55	170,074.48	228,693.21	212,722.42	233,843.22
DEC	81,615.07	84,966.11	78,869.39	94,750.92	101,914.42	120,788.14	127,601.13	142,269.44	132,314.17	150,333.45
JAN	70,721.28	69,039.09	76,766.56	83,951.85	96,043.49	97,594.35	113,477.98	113,404.18	124,959.99	136,495.78
FEB	66,947.57	68,651.43	77,959.60	82,497.48	93,049.24	99,468.67	104,264.50	116,592.59	121,815.34	128,966.94
MAR	90,075.39	94,603.94	95,339.71	103,067.85	122,492.45	125,987.35	131,184.63	140,216.95	148,662.41	141,765.42
APR	154,667.23	172,747.21	170,252.81	183,564.18	208,857.41	215,660.81	246,705.62	268,621.80	132,008.05	280,509.64
MAY	149,116.67	151,851.29	168,864.49	185,872.48	193,368.67	232,794.75	227,503.16	256,161.33	80,492.09	318,777.61
JUN	180,682.75	200,642.23	226,476.00	253,175.96	257,251.89	279,673.67	275,549.84	317,126.06	179,243.92	421,621.87
JUL	292,131.86	315,409.70	327,377.57	353,070.29	369,680.39	369,896.28	426,103.85	480,207.51	396,925.94	592,809.74
AUG	310,136.76	340,586.97	390,069.42	427,855.33	480,330.19	494,838.08	529,139.56	506,896.47	459,317.96	-
SEP	177,607.67	212,169.58	245,630.99	238,670.83	229,365.37	241,871.98	276,045.87	302,074.23	234,597.03	-
Total	1,789,774.20	1,951,833.44	2,097,771.09	2,290,917.77	2,488,725.85	2,649,794.71	2,840,594.72	3,083,919.03	2,448,109.25	2,666,745.76

Additional Professional Sports Franchise Facility Tax (5%) Percent Tourist Tax Dollars - Collected 2012 - 2021

Month of Collection	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
OCT	-	-	-	-	-	-	-	-	-	-
NOV	-	-	-	-	-	-	-	-	-	-
DEC	-	-	-	-	-	-	-	-	-	-
JAN	-	-	-	-	-	-	-	-	-	-
FEB	-	-	-	-	-	-	-	-	-	-
MAR	-	-	-	-	-	-	-	-	-	-
APR	-	-	-	-	-	-	-	-	-	-
MAY	-	-	-	-	-	-	-	-	-	318,777.61
JUN	-	-	-	-	-	-	-	-	-	421,621.87
JUL	-	-	-	-	-	-	-	-	-	592,809.74
AUG	-	-	-	-	-	-	-	-	-	-
SEP	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	1,333,209.22

Cent Breakdown

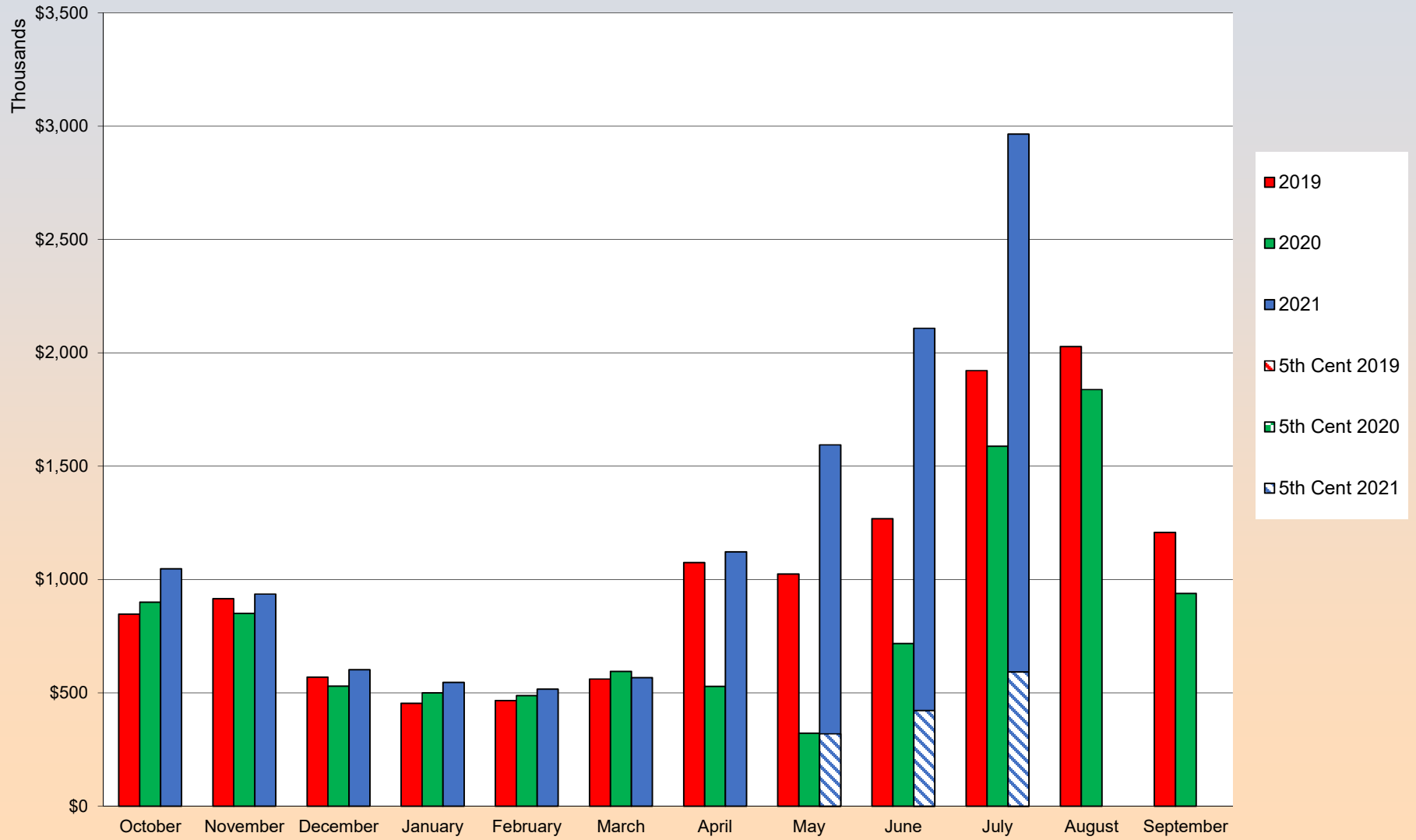


Current Year vs Prior Year

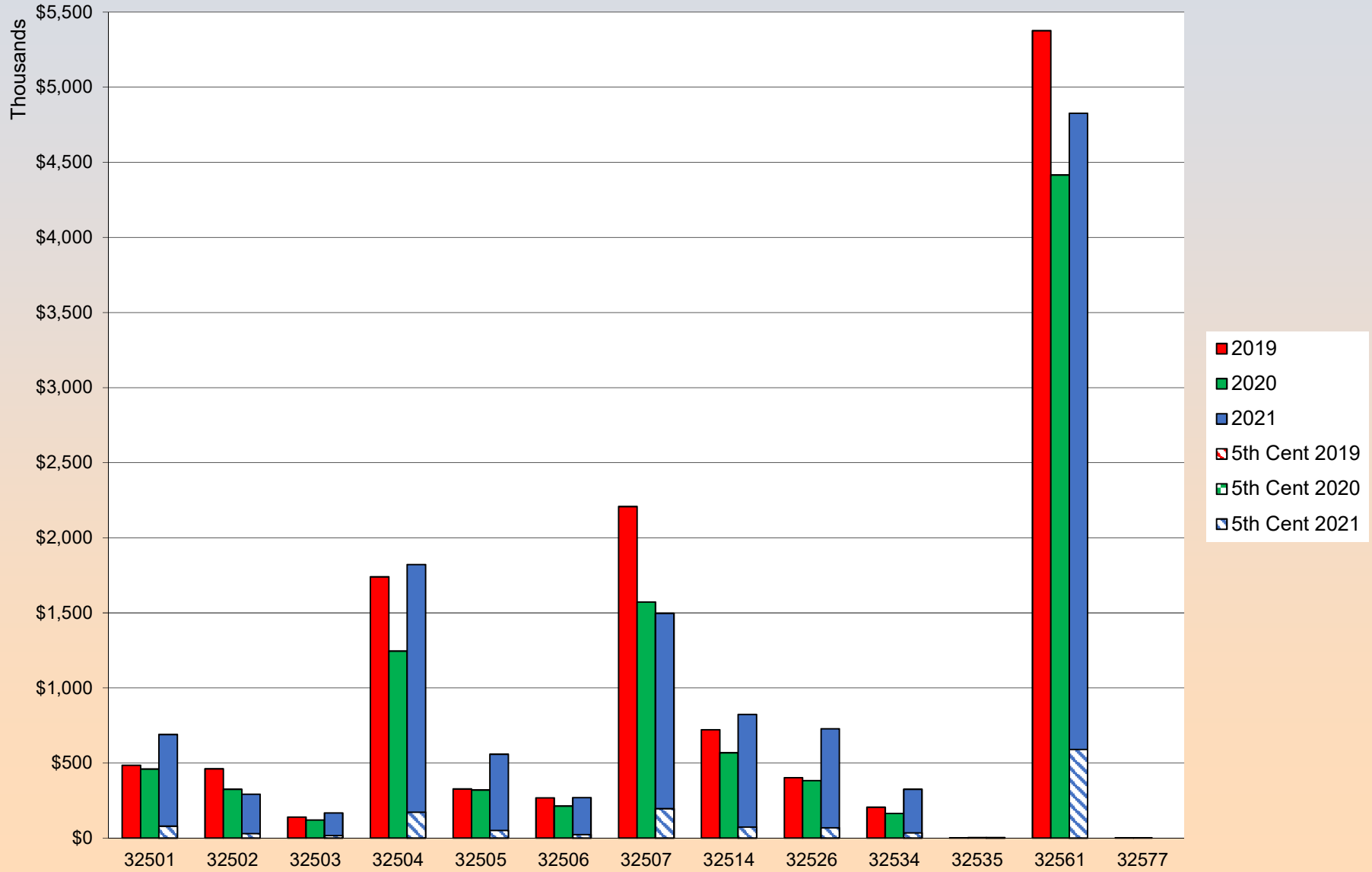
Month of Collection	2021	2020	Variance	% Change
OCT	1,046,488.38	900,199.76	146,288.62	16.3%
NOV	935,372.88	850,889.66	84,483.22	9.9%
DEC	601,333.80	529,256.69	72,077.11	13.6%
JAN	545,983.13	499,839.95	46,143.18	9.2%
FEB	515,867.74	487,261.36	28,606.38	5.9%
MAR	567,061.67	594,649.64	(27,587.97)	-4.6%
APR	1,122,038.55	528,032.21	594,006.34	112.5%
MAY	1,593,888.06	321,968.36	1,271,919.70	395.0%
JUN	2,108,109.33	716,975.67	1,391,133.66	194.0%
JUL	2,964,048.72	1,587,703.74	1,376,344.98	86.7%
AUG	-	1,837,271.85	(1,837,271.85)	Pending
SEP	-	938,388.11	(938,388.11)	Pending
Total	12,000,192.26	9,792,437.00	2,207,755.26	22.5%

*Note - Collections rate increased from 4% to 5% on April 1st, 2021 (reflected in May 2021 collections)

Tourist Development Tax Collections
5-Year Comparison by Month
Returns through June 2021 (Collected in July 2021)



Tourist Development Tax Collections
5-Year Comparison on a Monthly Basis by Zip Code
Returns through June 2021 (Collected in July 2021)



Tourist Development Tax Collections
5-Year Trend
Returns through June 2021 (Collected in July 2021)

