

TO: BOARD OF COUNTY COMMISSIONERS
Package of Board Meeting

FROM: Mike Davis
RE: TDT - Monthly Reconciliation
DATE: 07/14/2021

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

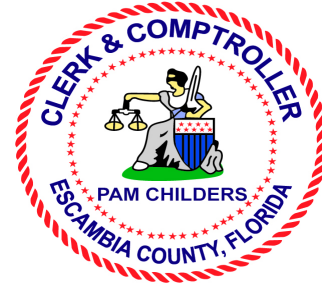
Clerk of Courts • County Comptroller • Clerk of the Board of County Commissioners • Recorder • Auditor

MEMORANDUM

TO: Honorable Board of County Commissioners

DATE: July 14, 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 May 2021 returns received in the month of June 2021, as prepared by the Finance Department of the Clerk and Comptroller's Office. This is the Ninth month of collections for the fiscal year 2021.

- Total collections for May 2021 were \$2,108,109; this is a 194% increase over the May 2020 return; however, the May 2021 return was remitted at the five percent rate compared to the four percent rate in May 2020.
- A four percent comparison of May 2021 to May 2020 is a 135% increase.
- Total collections year-to-date are \$3,607,070 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 May 2021 to May 2019 returns, Escambia County experienced growth of 66% and year-to-date collections are 26% higher than the comparable time frame in Fiscal Year 2019; however, the May 2021 return was remitted at the five percent rate compared to the four percent rate in May 2019
- A four percent comparison of May 2021 to May 2019 is a 26% increase with year-to-date collections being 16% higher.

Current Year vs Prior Year						
Cent	Monthly Comparison			YTD Comparison		
	2021	2020	% Change	2021	2020	% Change
1-4 Cents	1,686,487	716,976	135%	8,295,744	5,429,073	53%
5th Cent	421,622	-	100%	740,399	-	100%
Total	2,108,109	716,976	194%	9,036,144	5,429,073	66%
Current Year vs Benchmark Year						
Cent	Monthly Comparison			YTD Comparison		
	2021	2019	% Change	2021	2019	% Change
1-4 Cents	1,686,487	1,268,504	33%	8,295,744	7,178,963	16%
5th Cent	421,622	-	100%	740,399	-	100%
Total	2,108,109	1,268,504	66%	9,036,144	7,178,963	26%

*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 June 30, 2021**



Zip Code	Fiscal Year 2021 YTD Collected	Fiscal Year 2020 YTD Collected	Difference	% Change
32501	505,139	273,246	231,894	84.9%
32502	231,415	259,001	(27,587)	-10.7%
32503	131,006	75,154	55,852	74.3%
32504	1,482,620	843,779	638,841	75.7%
32505	460,330	217,879	242,451	111.3%
32506	225,471	134,689	90,782	67.4%
32507	983,043	711,877	271,166	38.1%
32514	687,721	396,464	291,257	73.5%
32526	596,906	242,251	354,655	146.4%
32534	260,139	102,720	157,419	153.3%
32535	2,075	1,991	84	4.2%
32561	3,470,279	2,169,746	1,300,532	59.9%
32577	-	276	(276)	-100.0%
Total	\$ 9,036,143.54	\$ 5,429,073.30	\$ 3,607,070.24	66.4%

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 June 30, 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	40,715.16	43,131.27	30,163.62	34,786.62	33,783.14	42,634.03	70,984.20	93,775.32	115,165.83	-	-	-	505,139	5.6%
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	-	-	-	231,415	2.6%
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	-	-	-	131,006	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	-	-	-	1,482,620	16.4%
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	-	-	-	460,330	5.1%
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	-	-	-	225,471	2.5%
32507	131,875.15	58,277.13	53,910.91	46,831.85	48,272.80	53,783.90	125,666.99	185,084.78	279,339.73	-	-	-	983,043	10.9%
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	-	-	-	687,721	7.6%
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	-	-	-	596,906	6.6%
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	-	-	-	260,139	2.9%
32535	153.23	230.22	282.52	154.91	157.40	164.31	336.02	92.36	504.12	-	-	-	2,075	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	-	-	-	3,470,279	38.4%
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	-	-	-	\$ 9,036,143.54	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 June 30, 2021**



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

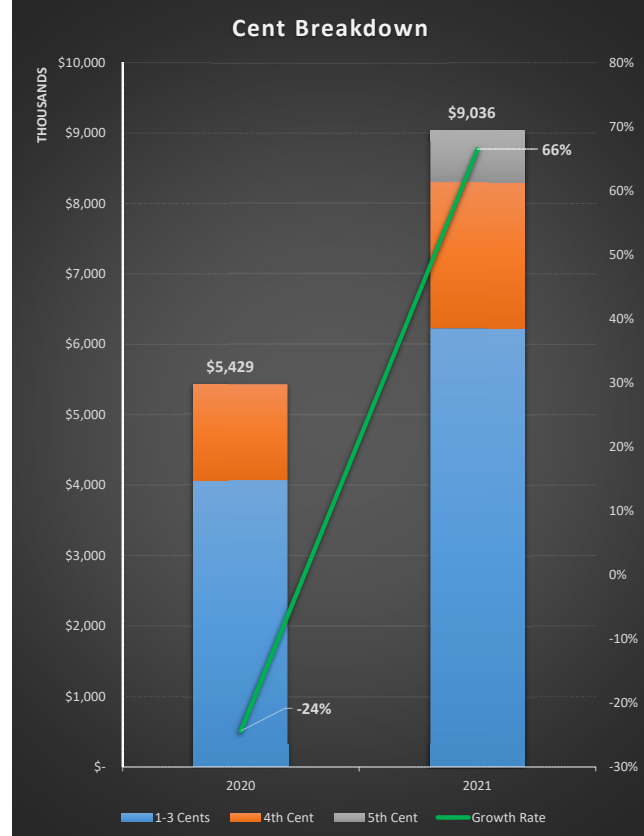
Month of Collection	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
OCT	343,636.53	398,299.58	385,209.35	442,267.77	539,766.08	580,905.23	638,832.32	634,965.81	675,149.82	784,866.29
NOV	304,579.37	325,198.14	335,284.39	411,054.07	469,350.98	532,756.66	510,223.45	686,079.62	638,167.25	701,529.66
DEC	244,845.21	254,898.32	236,608.16	284,252.75	305,743.25	362,364.41	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	-
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	6,221,808.05

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	-
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	2,073,936.02

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

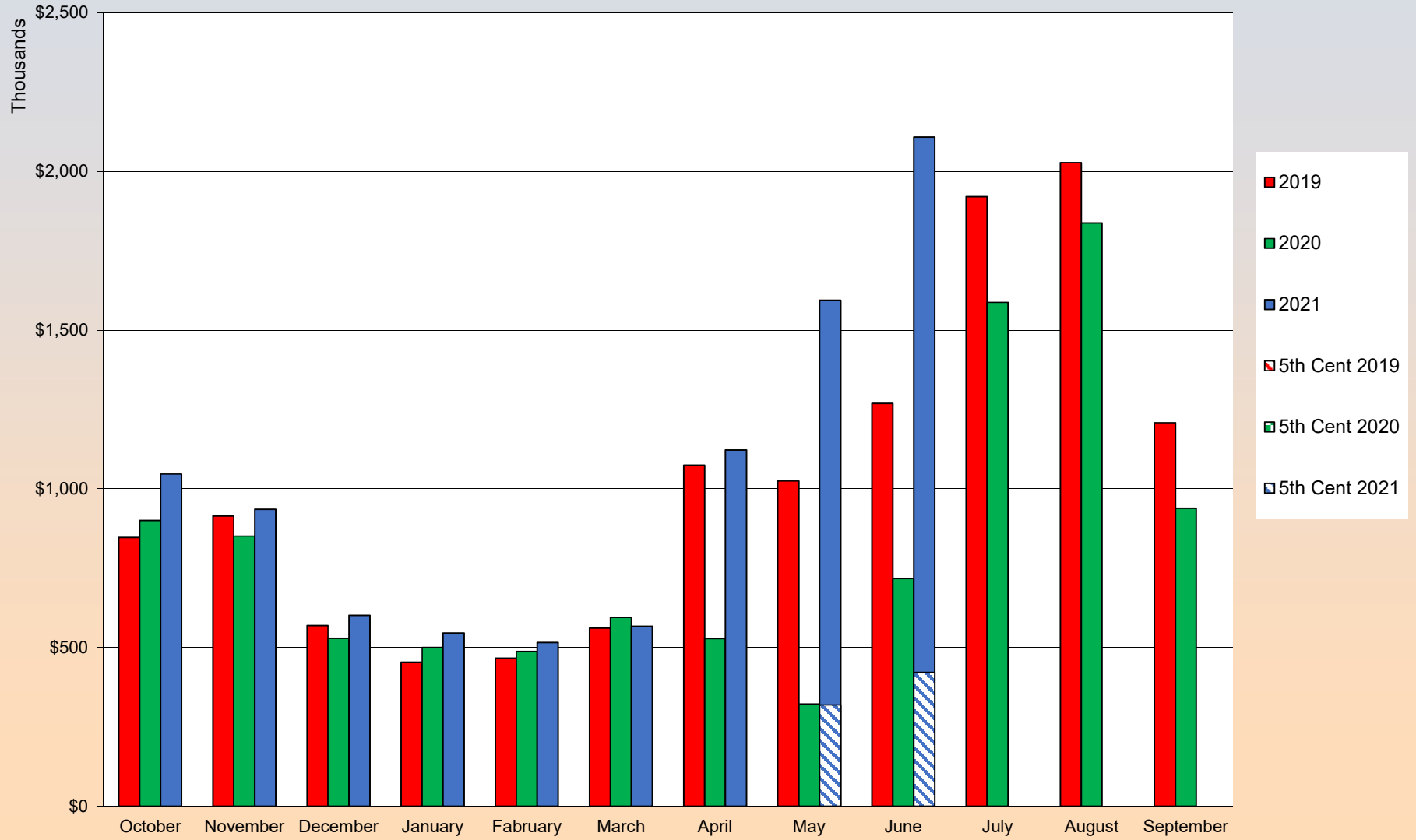
Month of Collection	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
OCT	-	-	-	-	-	-	-	-	-	-
NOV	-	-	-	-	-	-	-	-	-	-
DEC	-	-	-	-	-	-	-	-	-	-
JAN	-	-	-	-	-	-	-	-	-	-
FEB	-	-	-	-	-	-	-	-	-	-
MAR	-	-	-	-	-	-	-	-	-	-
APR	-	-	-	-	-	-	-	-	-	-
MAY	-	-	-	-	-	-	-	-	-	318,777.61
JUN	-	-	-	-	-	-	-	-	-	421,621.87
JUL	-	-	-	-	-	-	-	-	-	-
AUG	-	-	-	-	-	-	-	-	-	-
SEP	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	740,399.48



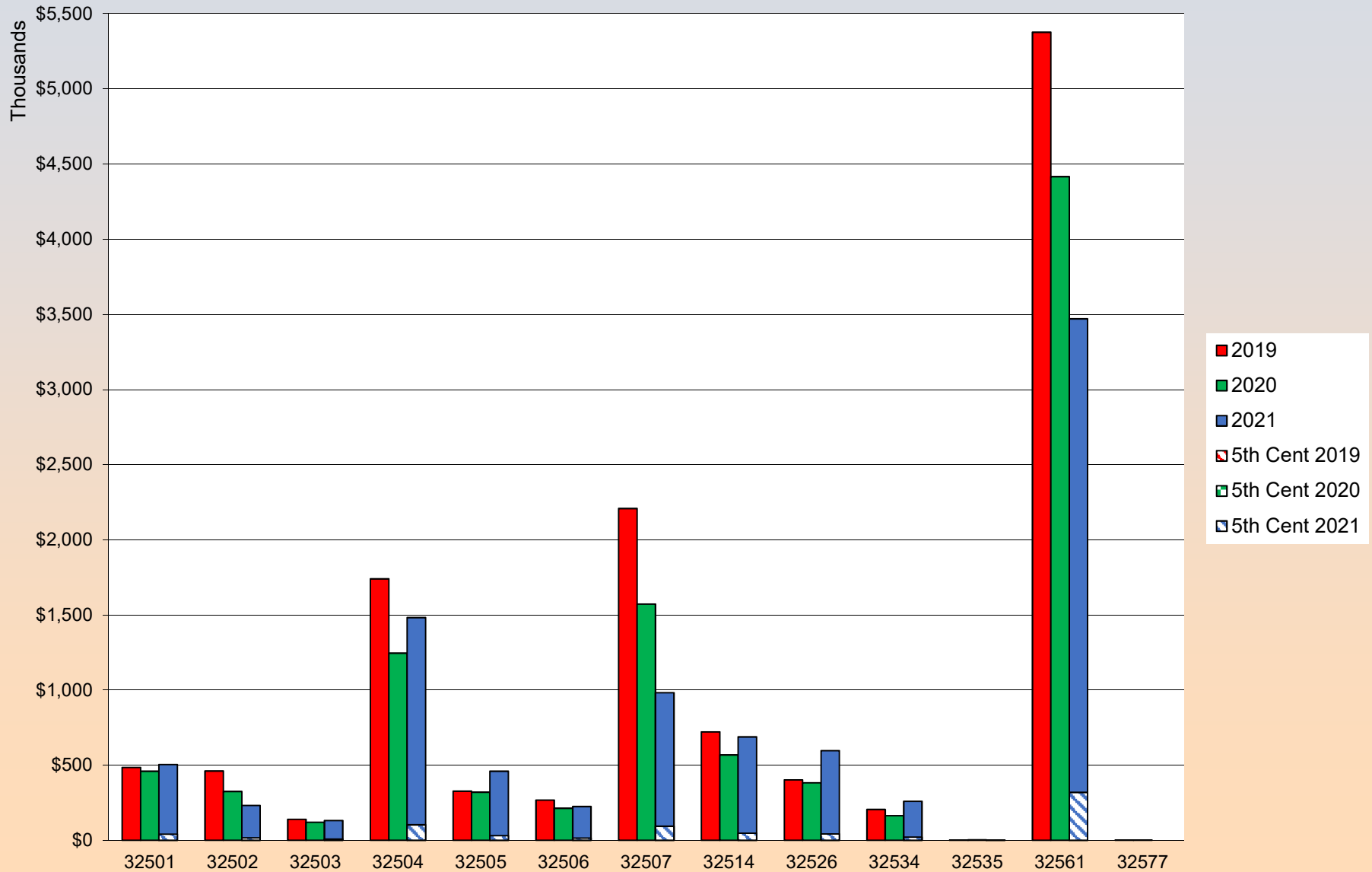
Month of Collection	2021	2020	Variance	% Change
OCT	1,046,488.38	900,199.76	146,288.62	16.3%
NOV	935,372.88	850,889.66	84,483.22	9.9%
DEC	601,333.80	529,256.69	72,077.11	13.6%
JAN	545,983.13	499,839.95	46,143.18	9.2%
FEB	515,867.74	487,261.36	28,606.38	5.9%
MAR	567,061.67	594,649.64	(27,587.97)	-4.6%
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	-	1,587,703.74	(1,587,703.74)	Pending
AUG	-	1,837,271.85	(1,837,271.85)	Pending
SEP	-	938,388.11	(938,388.11)	Pending
Total	9,036,143.54	9,792,437.00	(756,293.46)	-7.7%

*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 May 2021 (Collected in June 2021)



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



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

