

TO: BOARD OF COUNTY COMMISSIONERS
Package of Board Meeting

FROM: Mike Davis
RE: TDT - Monthly Reconciliation
DATE: 09/28/2021

Attached is the BCC Recommendation for monthly TDT Collections, to be signed by Pam Childers, a copy of TDT End of Month Reconciliation of **July 2021** returns received in the month of **August 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 by Geographic Area.
- (D) Five Percent Tourist Tax Dollars Collected by Percent
- (E) Tourist Development Tax Collections 3-Year Comparison Graph (Monthly).
- (F) Tourist Development Tax Collections 3-Year Comparison Graph (Geographic Area).
- (G) Tourist Development Tax Collections 3-Year Trend line Graph.



Pam Childers

Clerk of the Circuit Court and Comptroller, Escambia County

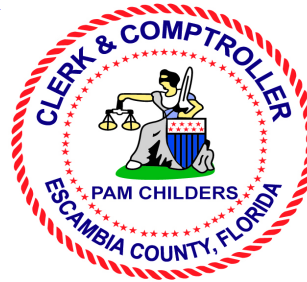
Clerk of Courts • County Comptroller • Clerk of the Board of County Commissioners • Recorder • Auditor

MEMORANDUM

TO: Honorable Board of County Commissioners

DATE: September 28, 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 July 2021 returns received in the month of August 2021, as prepared by the Finance Department of the Clerk and Comptroller's Office. This is the Eleventh month of collections for the fiscal year 2021.

- Total collections for July 2021 were \$3,551,180; this is a 93% increase over the July 2020 return; however, the July 2021 return was remitted at the five percent rate compared to the four percent rate in July 2020.
- A four percent comparison of July 2021 to July 2020 is a 55% increase.
- Total collections year-to-date are \$6,697,324 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 July 2021 to July 2019 returns, Escambia County experienced growth of 75% and year-to-date collections are 40% higher than the comparable time frame in Fiscal Year 2019; however, the July 2021 return was remitted at the five percent rate compared to the four percent rate in July 2019
- A four percent comparison of July 2021 to July 2019 is a 40% increase with year-to-date collections being 21% higher.

Current Year vs Prior Year						
Cent	Monthly Comparison			YTD Comparison		
	2021	2020	% Change	2021	2020	% Change
1-4 Cents	2,840,944	1,837,272	55%	13,507,927	8,854,049	53%
5th Cent	710,236	-	100%	2,043,445	-	100%
Total	3,551,180	1,837,272	93%	15,551,373	8,854,049	76%
Current Year vs Benchmark Year						
Cent	Monthly Comparison			YTD Comparison		
	2021	2019	% Change	2021	2019	% Change
1-4 Cents	2,840,944	2,027,586	40%	13,507,927	11,127,379	21%
5th Cent	710,236	-	100%	2,043,445	-	100%
Total	3,551,180	2,027,586	75%	15,551,373	11,127,379	40%

*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 August 31, 2021**



Year-To-Date Collections				
Geographic Area	Fiscal Year 2021 YTD Collected	Fiscal Year 2020 YTD Collected	Difference	% Change
Downtown Pensacola	976,129.91	712,284.33	263,845.58	37.0%
Southeast Pensacola	2,305,246.21	1,234,856.87	1,070,389.34	86.7%
Southcentral Pensacola	734,604.37	293,515.28	441,089.09	150.3%
Southwest Pensacola	309,488.20	196,224.72	113,263.48	57.7%
Perdido Key Area	2,389,430.31	1,400,173.49	989,256.82	70.7%
Northeast Pensacola	980,762.21	523,218.54	457,543.67	87.4%
North Escambia & Northwest Pensacola	1,366,635.95	490,219.19	876,416.76	178.8%
Pensacola Beach Area	6,489,075.44	4,003,556.47	2,485,518.97	62.1%
Total	\$ 15,551,372.60	\$ 8,854,048.89	\$ 6,697,323.71	75.6%

Area by Zip Code(s)		
Geographic Area	Zip Code(s)	Area Description
Downtown Pensacola	32501	Downtown Area
	32502	Other Downtown Area
Southeast Pensacola	32503	Cordova Mall Area
	32504	Airport Area - Davis & Scenic Hwy South of I-10
Southcentral Pensacola	32505	South of Michigan, East of Mobile Hwy, & West of Pace Blvd
Southwest Pensacola	32506	Myrtle Grove, Lillian Hwy & Hwy 98 Area
Perdido Key Area	32507	Bayou Chico to Perdido Key South of Sorrento Area
Northeast Pensacola	32514	Ferry Pass Area - Palafox & Scenic Hwy North of I-10
North Escambia & Northwest Pensacola	32526	Bellview Area & South of I-10
	32533	Cantonment Area
	32534	Ensley Area
	32535	Century Area
	32577	Molino Area
Pensacola Beach Area	32561	Pensacola Beach Area

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

**Effective August 1st, 2021, collections reflected by managed property locations

**Five Percent Tourist Development Tax Collection Data By Geographic Area
Escambia County, Florida
Fiscal Year 2021
As of August 31, 2021**



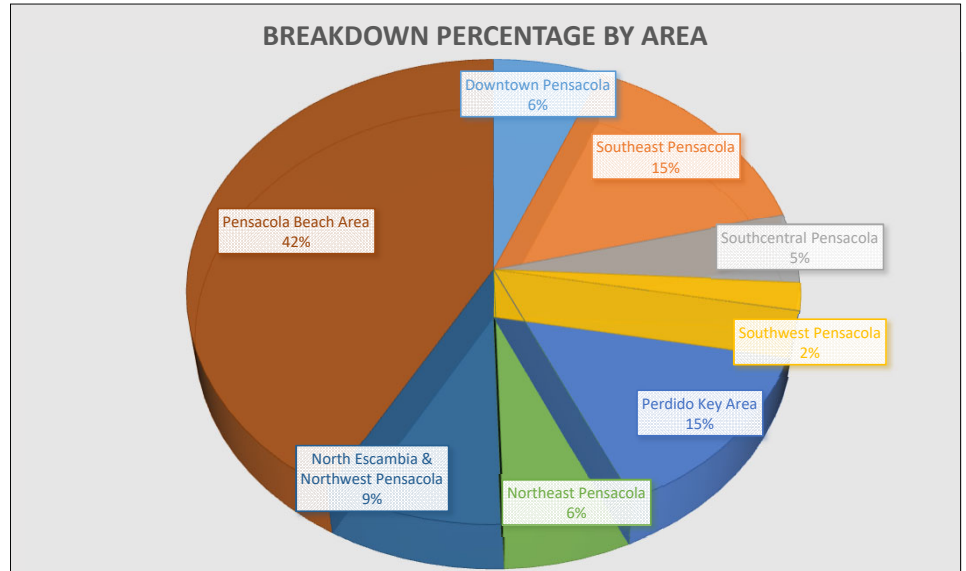
Fiscal Year 2021														
Geographic Area	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Area Total	% of Total
Downtown Pensacola	49,788.85	58,614.60	46,175.65	48,467.69	42,986.11	62,013.10	84,719.13	112,198.85	127,385.41	175,246.82	168,533.70	-	976,129.91	6.3%
Southeast Pensacola	149,360.52	192,187.20	132,932.25	116,433.25	113,855.32	115,333.28	168,401.48	250,787.22	287,675.16	361,696.51	416,584.02	-	2,305,246.21	14.8%
Southcentral Pensacola	42,523.18	65,717.48	50,396.62	47,102.54	41,887.09	34,419.51	54,383.31	74,237.36	100,497.97	103,631.09	119,808.22	-	734,604.37	4.7%
Southwest Pensacola	24,076.45	27,286.74	18,366.42	16,089.11	21,152.98	18,167.58	22,978.62	29,606.68	39,955.66	44,023.90	47,784.06	-	309,488.20	2.0%
Perdido Key Area	137,028.26	60,643.25	55,367.92	48,659.72	51,489.18	56,313.59	135,130.90	198,450.29	296,369.06	524,670.16	825,307.98	-	2,389,430.31	15.4%
Northeast Pensacola	72,416.43	77,637.13	68,228.91	57,351.75	60,068.82	55,325.61	63,201.50	116,768.07	117,664.64	135,354.08	156,745.27	-	980,762.21	6.3%
North Escambia & Northwest Pensacola	87,013.45	117,931.16	74,826.43	65,875.45	55,538.59	59,291.95	117,045.43	158,764.10	183,813.38	213,325.43	233,210.58	-	1,366,635.95	8.8%
Pensacola Beach Area	484,281.24	335,355.32	155,039.60	146,003.62	128,889.65	166,197.05	476,178.18	653,075.49	954,748.05	1,406,100.73	1,583,206.51	-	6,489,075.44	41.7%
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	3,551,180.34	-	\$ 15,551,372.60	100.0%

Fiscal Year 2020														
Geographic Area	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Area Total	% of Total
Downtown Pensacola	82,254.13	79,362.37	61,755.37	56,359.05	57,268.30	75,995.10	60,013.41	17,267.07	41,972.09	87,873.49	92,163.95	72,126.38	784,410.71	8.0%
Southeast Pensacola	126,229.23	124,349.44	103,337.27	90,162.93	94,586.72	118,889.69	101,071.01	53,001.35	107,304.84	158,675.18	157,249.21	131,108.09	1,365,964.96	13.9%
Southcentral Pensacola	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	319,960.50	3.3%
Southwest Pensacola	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	213,783.42	2.2%
Perdido Key Area	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	1,572,825.76	16.1%
Northeast Pensacola	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	569,113.73	5.8%
North Escambia & Northwest Pensacola	43,804.20	38,742.58	33,915.38	46,649.84	32,817.65	27,514.06	29,524.78	36,326.17	57,942.99	74,468.52	68,513.02	59,944.43	550,163.62	5.6%
Pensacola Beach Area	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	4,416,214.30	45.1%
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%

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**Effective August 1st, 2021, collections reflected by managed property locations

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**Five Percent Tourist Development Tax Collection Data By Percent
Escambia County, Florida
Fiscal Year 2021
As of August 31, 2021**

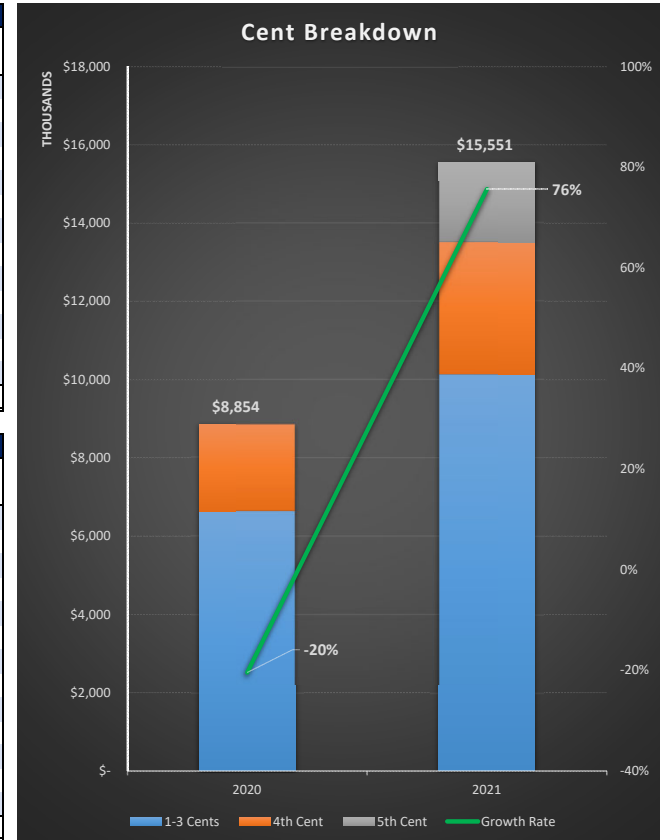


Tourist Development Tax (3%) Percent Tourist Tax Dollars - Collected 2012 - 2021										
Month of Collection	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
OCT	343,636.53	398,299.58	385,209.35	442,267.77	539,766.08	580,905.23	638,832.32	634,965.81	675,149.82	784,866.29
NOV	304,579.37	325,198.14	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	362,364.41	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	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	2,130,708.20
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	10,130,945.48

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	710,236.07
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	3,376,981.83

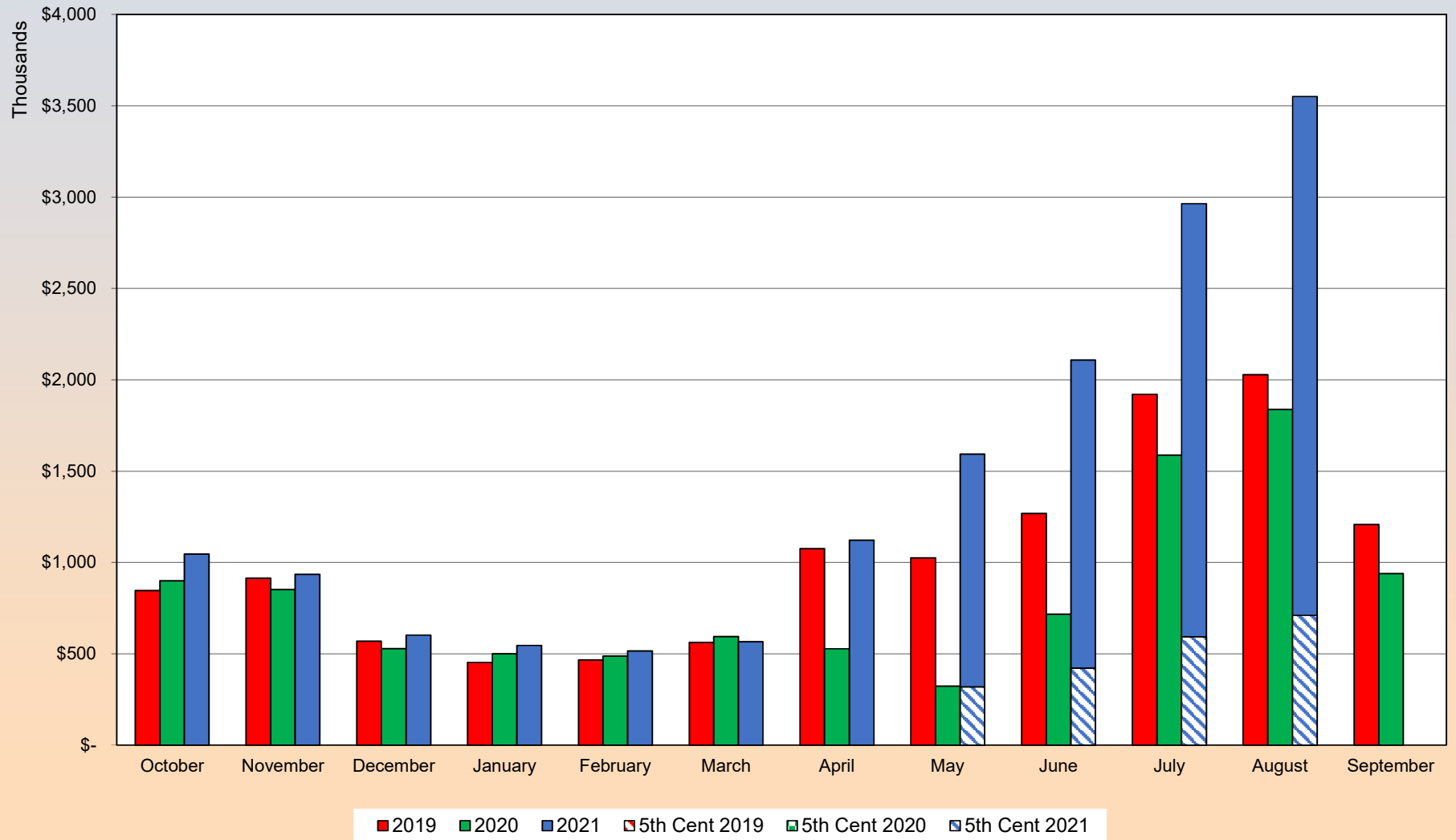
Additional Professional Sports Franchise Facility Tax (5%) Percent Tourist Tax Dollars - Collected 2012 - 2021										
Month of Collection	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
OCT	-	-	-	-	-	-	-	-	-	-
NOV	-	-	-	-	-	-	-	-	-	-
DEC	-	-	-	-	-	-	-	-	-	-
JAN	-	-	-	-	-	-	-	-	-	-
FEB	-	-	-	-	-	-	-	-	-	-
MAR	-	-	-	-	-	-	-	-	-	-
APR	-	-	-	-	-	-	-	-	-	-
MAY	-	-	-	-	-	-	-	-	-	318,777.61
JUN	-	-	-	-	-	-	-	-	-	421,621.87
JUL	-	-	-	-	-	-	-	-	-	592,809.74
AUG	-	-	-	-	-	-	-	-	-	710,236.07
SEP	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	2,043,445.29

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

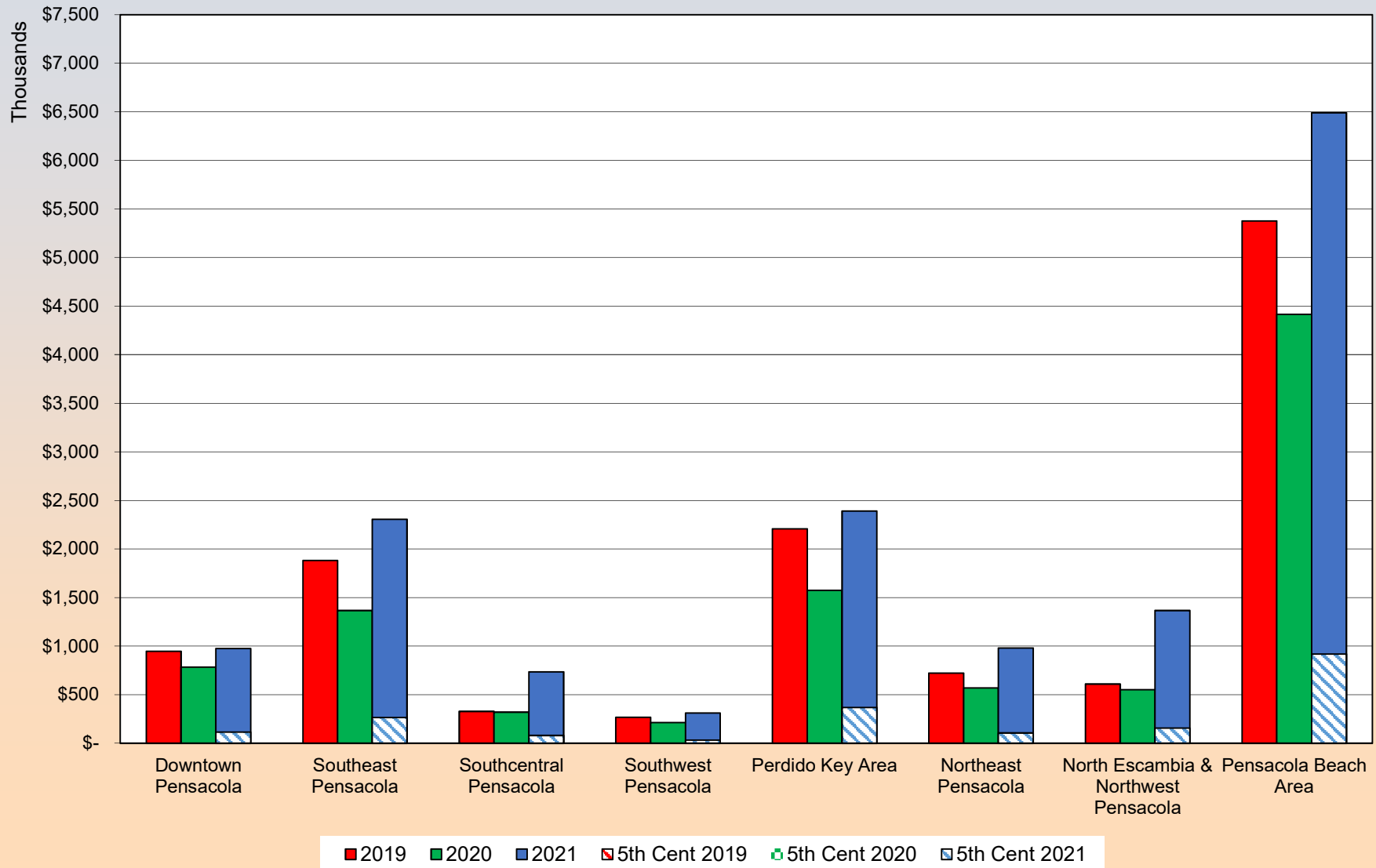


Current Year vs Prior Year				
Month of Collection	2021	2020	Variance	% Change
OCT	1,046,488.38	900,199.76	146,288.62	16.3%
NOV	935,372.88	850,889.66	84,483.22	9.9%
DEC	601,333.80	529,256.69	72,077.11	13.6%
JAN	545,983.13	499,839.95	46,143.18	9.2%
FEB	515,867.74	487,261.36	28,606.38	5.9%
MAR	567,061.67	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	3,551,180.33	1,837,271.85	1,713,908.48	93.3%
SEP	-	938,388.11	(938,388.11)	Pending
Total	15,551,372.59	9,792,437.00	5,758,935.59	58.8%

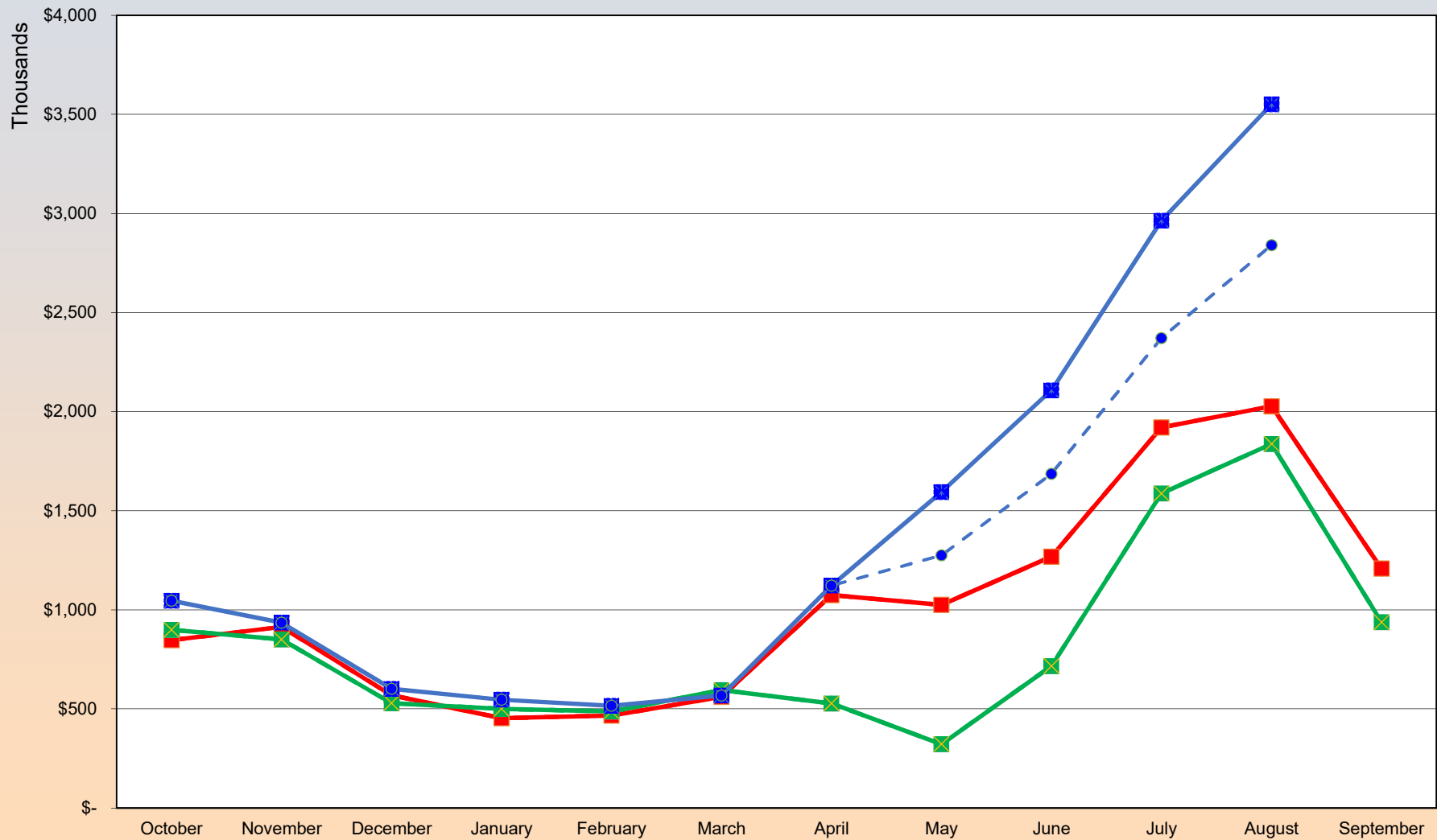
Tourist Development Tax Collections
3-Year Comparison by Month
Returns through July 2021 (Collected in August 2021)



Tourist Development Tax Collections
3-Year Comparison of Total Collections by Geographic Area
Returns through July 2021 (Collected in August 2021)



Tourist Development Tax Collections
3-Year Trend
Returns through July 2021 (Collected in August 2021)



—◆— 2019
 -■- 1-4 Cents 2019
 —▲— 2020
 -x- 1-4 Cents 2020
 —■— 2021
 -●- 1-4 Cents 2021