

TO: BOARD OF COUNTY COMMISSIONERS
Package of Board Meeting

FROM: Mike Davis
RE: TDT - Monthly Reconciliation
DATE: 12/8/2021

Attached is the BCC Recommendation for monthly TDT Collections, to be signed by Pam Childers, a copy of TDT End of Month Reconciliation of **October 2021** returns received in the month of **November 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 2022 – 2021 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

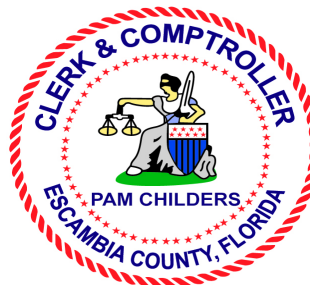
Clerk of Courts • County Comptroller • Clerk of the Board of County Commissioners • Recorder • Auditor

MEMORANDUM

TO: Honorable Board of County Commissioners

DATE: December 8, 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 October 2021 returns received in the month of November 2021, as prepared by the Finance Department of the Clerk and Comptroller's Office. This is the Second month of collections for the fiscal year 2022.

- Total collections for October 2021 were \$1,490,200; this is a 59% increase over the October 2020 return; however, the October 2021 return was remitted at the five percent rate compared to the four percent rate in October 2020.
- A four percent comparison of October 2021 to October 2020 is a 27% increase.
- Total collections year-to-date are \$1,204,604 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 2022 and 2020 helps provide a key metric.
- When analyzing October 2021 to October 2019 returns, Escambia County experienced growth of 75% and year-to-date collections are 82% higher than the comparable time frame in Fiscal Year 2020; however, the October 2021 return was remitted at the five percent rate compared to the four percent rate in October 2019
- A four percent comparison of October 2021 to October 2019 is a 82% increase with year-to-date collections being 46% higher.

Current Year vs Prior Year						
Cent	Monthly Comparison			YTD Comparison		
	2022	2021	% Change	2022	2021	% Change
1-4 Cents	1,192,160	935,373	27%	2,549,173	1,981,861	29%
5th Cent	298,040	-	100%	637,293	-	100%
Total	1,490,200	935,373	59%	3,186,466	1,981,861	61%
Current Year vs Benchmark Year						
Cent	Monthly Comparison			YTD Comparison		
	2022	2020	% Change	2022	2020	% Change
1-4 Cents	1,192,160	850,890	40%	2,549,173	1,751,089	46%
5th Cent	298,040	-	100%	637,293	-	100%
Total	1,490,200	850,890	75%	3,186,466	1,751,089	82%

*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 November 30, 2021**



Year-To-Date Collections				
Geographic Area	Fiscal Year 2022 YTD Collected	Fiscal Year 2021 YTD Collected	Difference	% Change
Downtown Pensacola	211,558.64	108,403.45	103,155.19	95.2%
Southeast Pensacola	443,952.53	341,547.72	102,404.81	30.0%
Southcentral & Southwest Pensacola	166,634.70	159,603.85	7,030.85	4.4%
Perdido Key Area	572,573.60	197,671.51	374,902.09	189.7%
Northeast Pensacola	191,194.48	150,053.56	41,140.92	27.4%
North Escambia & Northwest Pensacola	266,766.51	204,944.61	61,821.90	30.2%
Pensacola Beach Area	1,333,785.29	819,636.56	514,148.73	62.7%
Total	3,186,465.74	1,981,861.26	1,204,604.48	60.8%

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 & Southwest Pensacola	32505	South of Michigan, East of Mobile Hwy, & West of Pace Blvd
	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 2022
As of November 30, 2021



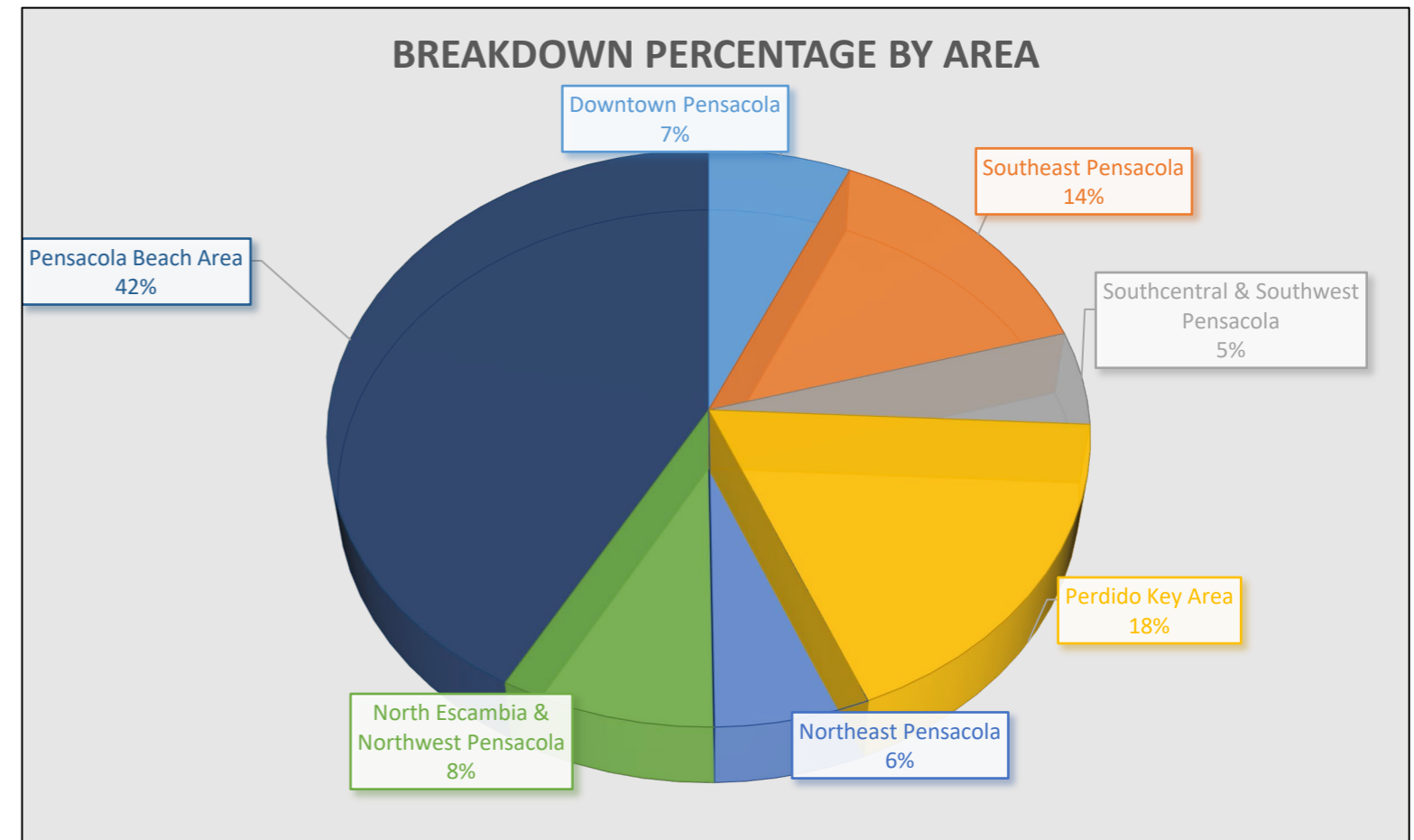
Fiscal Year 2022														
Geographic Area	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Area Total	% of Total
Downtown Pensacola	109,726.38	101,832.25	-	-	-	-	-	-	-	-	-	-	211,558.64	6.6%
Southeast Pensacola	235,019.97	208,932.56	-	-	-	-	-	-	-	-	-	-	443,952.53	13.9%
Southcentral & Southwest Pensacola	94,572.88	72,061.82	-	-	-	-	-	-	-	-	-	-	166,634.70	5.2%
Perdido Key Area	296,558.06	276,015.54	-	-	-	-	-	-	-	-	-	-	572,573.60	18.0%
Northeast Pensacola	97,756.10	93,438.39	-	-	-	-	-	-	-	-	-	-	191,194.48	6.0%
North Escambia & Northwest Pensacola	145,136.82	121,629.68	-	-	-	-	-	-	-	-	-	-	266,766.51	8.4%
Pensacola Beach Area	717,495.54	616,289.75	-	-	-	-	-	-	-	-	-	-	1,333,785.29	41.9%
Total	1,696,265.75	1,490,199.99	-	-	-	-	-	-	-	-	-	-	\$ 3,186,465.74	100.0%

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	114,615.43	1,090,745.34	6.2%
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	292,146.85	2,597,393.06	14.7%
Southcentral & Southwest Pensacola	66,599.63	93,004.22	68,763.04	63,191.65	63,040.07	52,587.09	77,361.93	103,844.04	140,453.63	147,654.99	167,592.29	100,655.43	1,144,748.01	6.5%
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	432,604.16	2,822,034.47	16.0%
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	114,564.81	1,095,327.02	6.2%
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	125,035.65	1,491,671.60	8.4%
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	1,583,206.50	927,991.53	7,417,066.96	42.0%
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	3,551,180.33	2,107,613.86	\$ 17,658,986.45	100.0%

*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

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Five Percent Tourist Development Tax Collection Data By Percent
Escambia County, Florida
Fiscal Year 2022
As of November 30, 2021

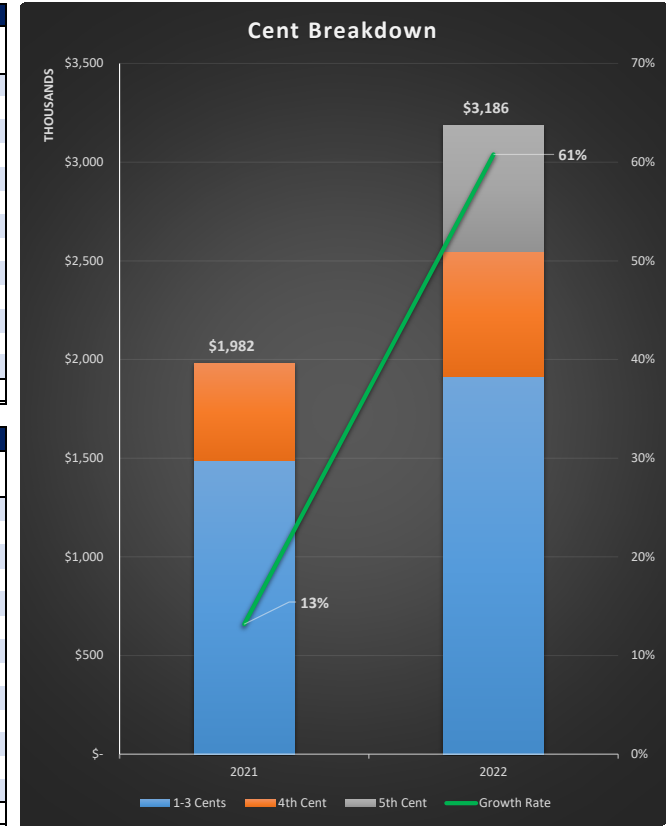


Tourist Development Tax (3%) Percent Tourist Tax Dollars - Collected 2013 - 2022										
Month of Collection	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
OCT	398,299.58	385,209.35	442,267.77	539,766.08	580,905.23	638,832.32	634,965.81	675,149.82	784,866.29	1,017,759.45
NOV	325,198.14	335,284.39	411,054.07	469,350.98	532,756.66	510,223.45	686,079.62	638,167.25	701,529.66	894,119.99
DEC	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	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	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	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	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	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	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	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	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	636,508.75	736,892.98	716,012.48	688,096.11	725,615.95	828,137.60	906,222.70	703,791.08	1,264,568.32	-
Total	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	11,395,513.79	1,911,879.44

Professional Sports Franchise Facility Tax (4%) Percent Tourist Tax Dollars - Collected 2013 - 2022										
Month of Collection	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
OCT	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	339,253.15
NOV	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	298,040.00
DEC	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	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	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	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	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	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	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	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	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	212,169.58	245,630.99	238,670.83	229,365.37	241,871.98	276,045.87	302,074.23	234,597.03	421,522.77	-
Total	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	3,798,504.60	637,293.15

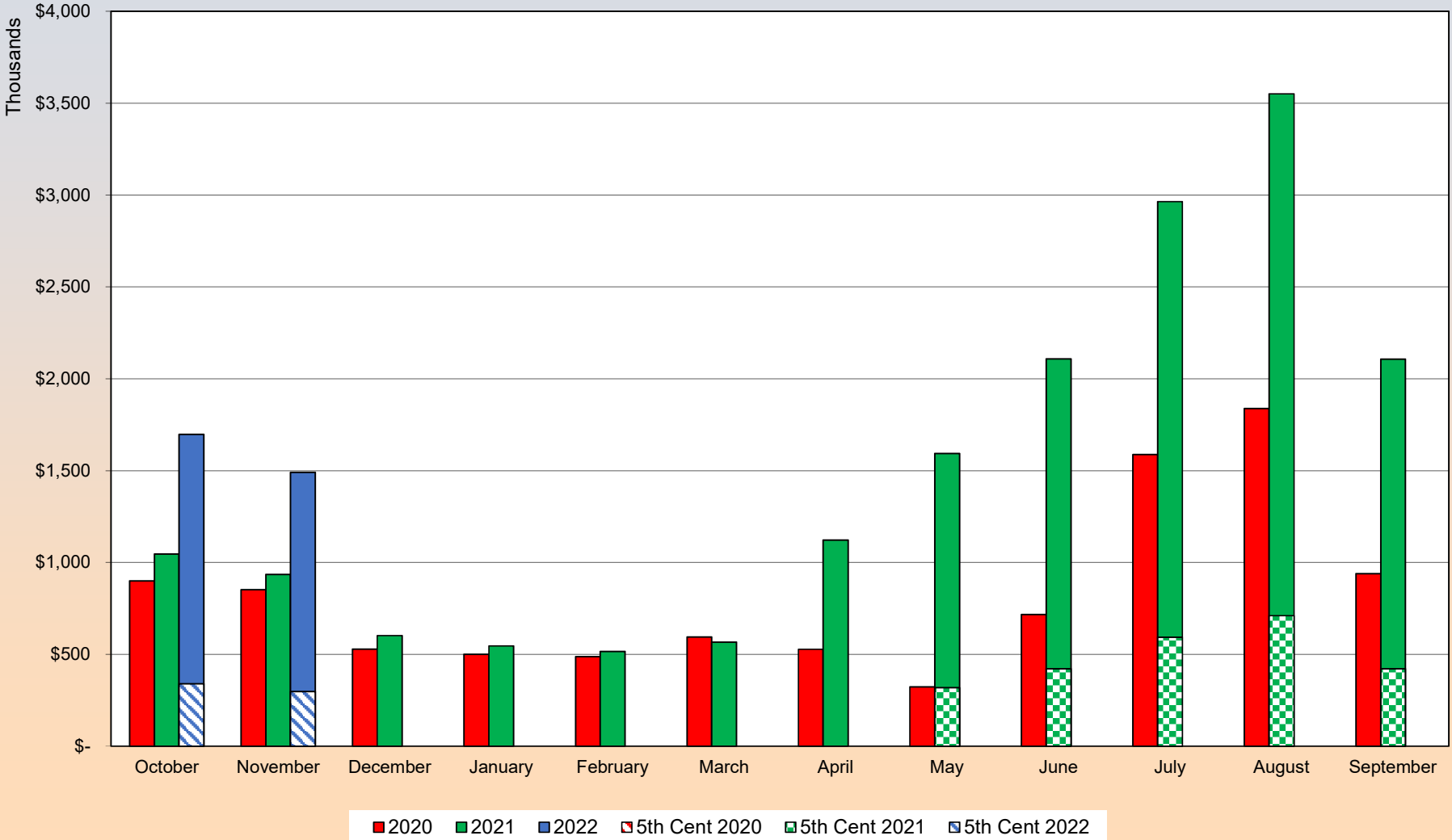
Additional Professional Sports Franchise Facility Tax (5%) Percent Tourist Tax Dollars - Collected 2013 - 2022										
Month of Collection	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
OCT	-	-	-	-	-	-	-	-	-	339,253.15
NOV	-	-	-	-	-	-	-	-	-	298,040.00
DEC	-	-	-	-	-	-	-	-	-	-
JAN	-	-	-	-	-	-	-	-	-	-
FEB	-	-	-	-	-	-	-	-	-	-
MAR	-	-	-	-	-	-	-	-	-	-
APR	-	-	-	-	-	-	-	-	-	-
MAY	-	-	-	-	-	-	-	-	318,777.61	-
JUN	-	-	-	-	-	-	-	-	421,621.87	-
JUL	-	-	-	-	-	-	-	-	592,809.74	-
AUG	-	-	-	-	-	-	-	-	710,236.07	-
SEP	-	-	-	-	-	-	-	-	421,522.77	-
Total	-	-	-	-	-	-	-	-	2,464,968.06	637,293.15

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

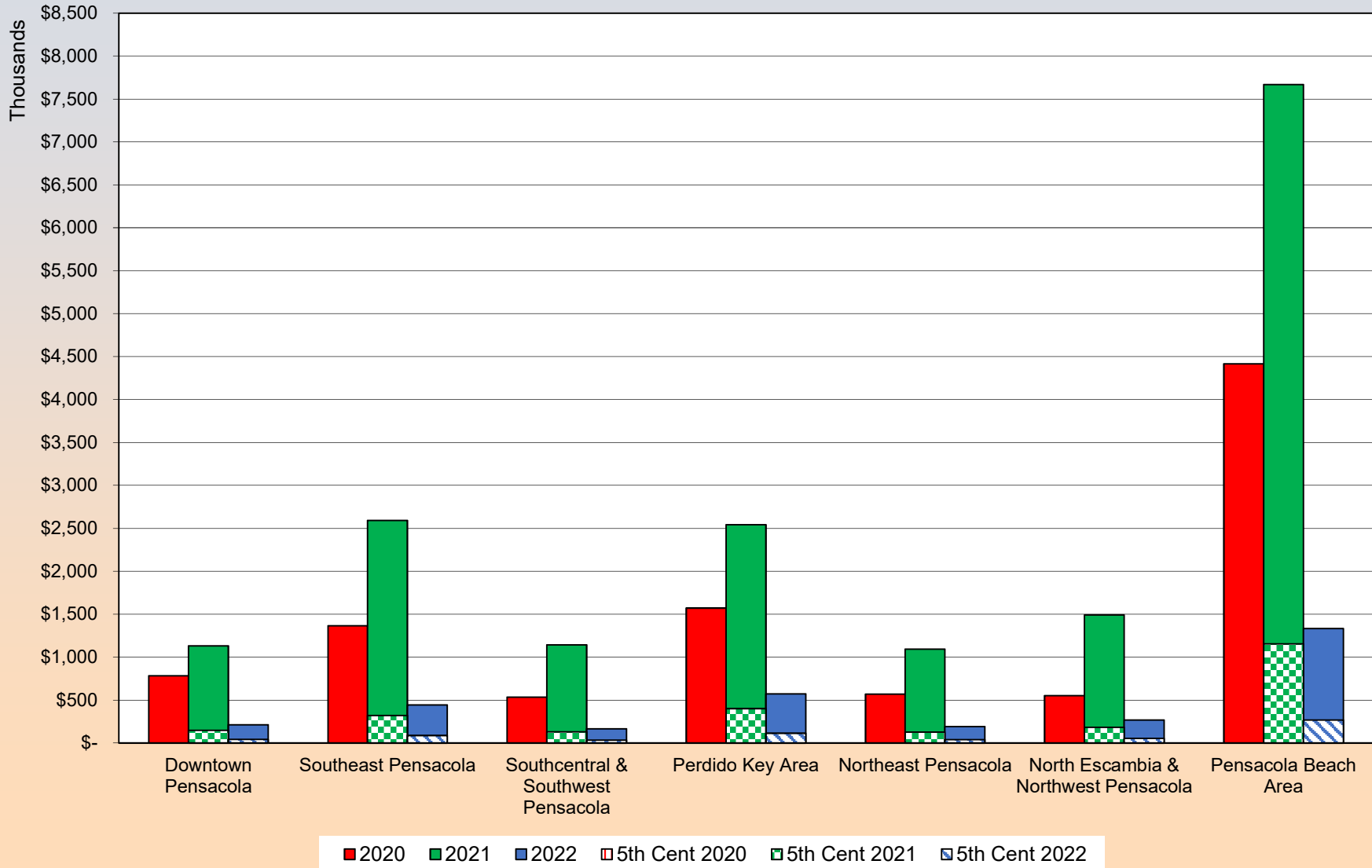


Current Year vs Prior Year				
Month of Collection	2022	2021	Variance	% Change
OCT	1,696,265.75	1,046,488.38	649,777.37	62.1%
NOV	1,490,199.99	935,372.88	554,827.11	59.3%
DEC	-	601,333.80	(601,333.80)	Pending
JAN	-	545,983.13	(545,983.13)	Pending
FEB	-	515,867.74	(515,867.74)	Pending
MAR	-	567,061.67	(567,061.67)	Pending
APR	-	1,122,038.55	(1,122,038.55)	Pending
MAY	-	1,593,888.06	(1,593,888.06)	Pending
JUN	-	2,108,109.33	(2,108,109.33)	Pending
JUL	-	2,964,048.72	(2,964,048.72)	Pending
AUG	-	3,551,180.33	(3,551,180.33)	Pending
SEP	-	2,107,613.86	(2,107,613.86)	Pending
Total	3,186,465.74	17,658,986.45	(14,472,520.71)	-82.0%

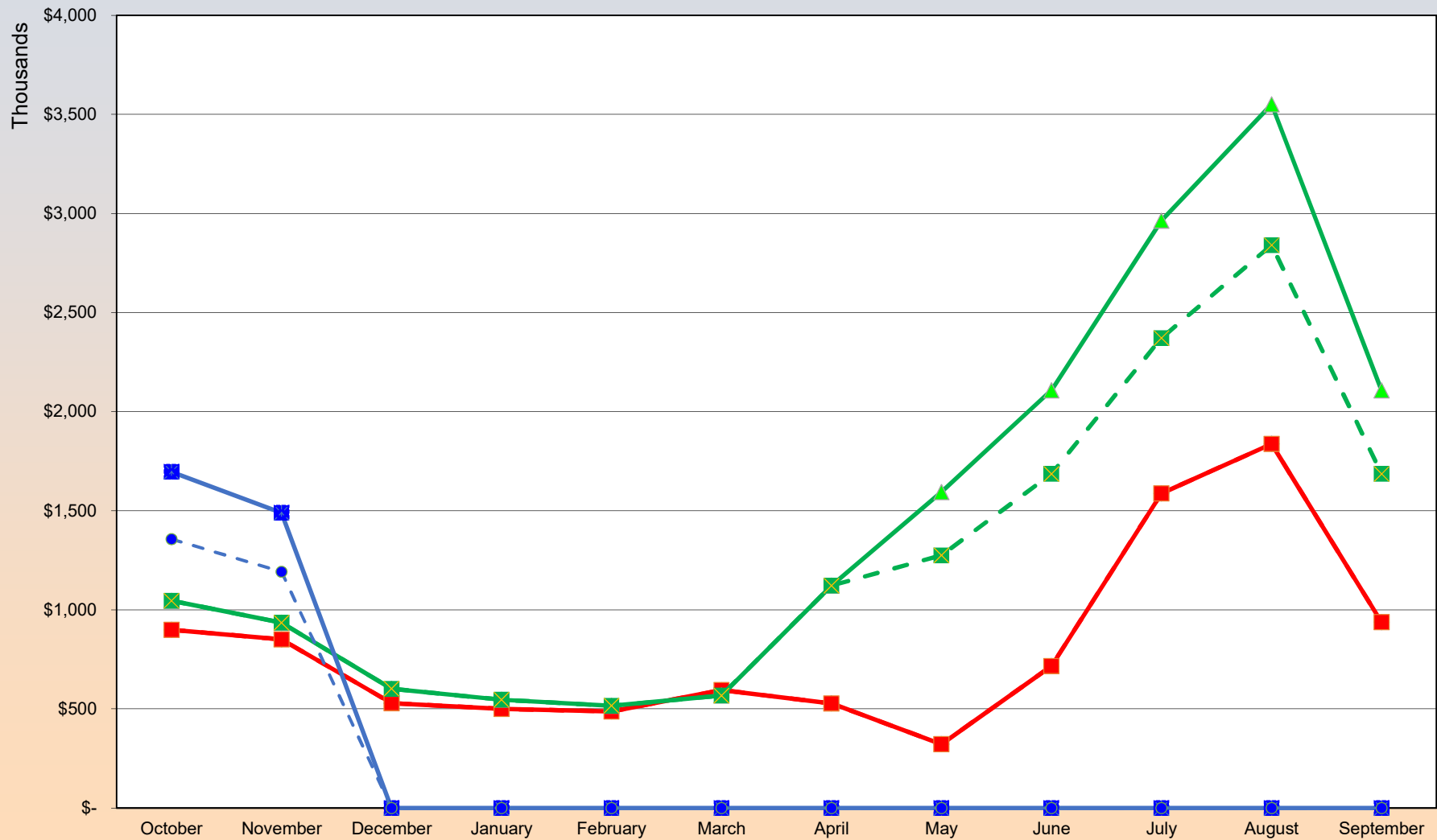
Tourist Development Tax Collections
3-Year Comparison by Month
Returns through October 2021 (Collected in November 2021)



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



Tourist Development Tax Collections 3-Year Trend Returns through October 2021 (Collected in November 2021)



—◆— 2020
 -■- 1-4 Cents 2020
 —▲— 2021
 -■- 1-4 Cents 2021
 —■— 2022
 -●- 1-4 Cents 2022