

**TO: BOARD OF COUNTY COMMISSIONERS**  
Package of Board Meeting

**FROM: Mike Davis**  
**RE: TDT - Monthly Reconciliation**  
**DATE: 11/3/2022**

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

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 2023 – 2022 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:** November 4, 2022

**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 September 2022 returns received in the month of October 2022, as prepared by the Treasury Department of the Clerk and Comptroller's Office.

- Total collections received in October 2022 were \$1,639,220 compared to \$1,696,266 in October 2021. A comparison of October 2022 to October 2021 is a 3% decrease.
- Year-to-date collections for FY2023 is \$1,639,220 compared to \$1,696,266 for FY2022.

Current Year vs Prior Year						
Cent	Monthly Comparison			YTD Comparison		
	2023	2022	% Change	2023	2022	% Change
1-4 Cents	\$ 1,311,376	\$ 1,357,013	-3%	\$ 1,311,376	\$ 1,357,013	-3%
5th Cent	327,844	339,253	-3%	327,844	339,253	-3%
<b>Total</b>	<b>\$ 1,639,220</b>	<b>\$ 1,696,266</b>	<b>-3%</b>	<b>\$ 1,639,220</b>	<b>\$ 1,696,266</b>	<b>-3%</b>
Current Year vs Benchmark Year						
Cent	Monthly Comparison			YTD Comparison		
	2023	2021	% Change	2023	2021	% Change
1-4 Cents	\$ 1,311,376	\$ 1,046,488	25%	\$ 1,311,376	\$ 1,046,488	25%
5th Cent	327,844	-	100%	327,844	-	100%
<b>Total</b>	<b>\$ 1,639,220</b>	<b>\$ 1,046,488</b>	<b>57%</b>	<b>\$ 1,639,220</b>	<b>\$ 1,046,488</b>	<b>57%</b>

\*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 October 31, 2022**



<b>Year-To-Date Collections</b>				
<b>Geographic Area</b>	<b>Fiscal Year 2023 YTD Collected</b>	<b>Fiscal Year 2022 YTD Collected</b>	<b>Difference</b>	<b>% Change</b>
Downtown Pensacola	\$ 103,305.16	\$ 109,726.38	\$ (6,421.23)	-5.9%
Southeast Pensacola	204,811.79	235,019.97	(30,208.18)	-12.9%
Southcentral & Southwest Pensacola	73,937.99	94,572.88	(20,634.89)	-21.8%
Perdido Key Area	321,218.98	296,558.06	24,660.92	8.3%
Northeast Pensacola	88,469.38	97,756.10	(9,286.72)	-9.5%
North Escambia & Northwest Pensacola	120,506.20	145,136.82	(24,630.63)	-17.0%
Pensacola Beach Area	726,970.85	717,495.54	9,475.31	1.3%
<b>Total</b>	<b>\$ 1,639,220.35</b>	<b>\$ 1,696,265.75</b>	<b>\$ (57,045.40)</b>	<b>-3.4%</b>

<b>Area by Zip Code(s)</b>		
<b>Geographic Area</b>	<b>Zip Code(s)</b>	<b>Area Description</b>
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
	32568	McDavid Area
Pensacola Beach Area	32577	Molino 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 2023**  
**As of October 31, 2022**



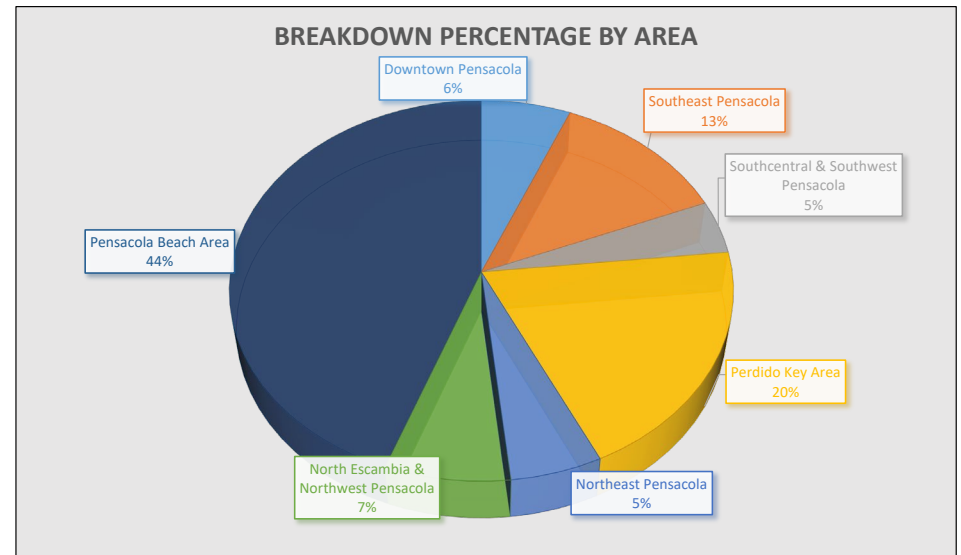
Fiscal Year 2023														
Geographic Area	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Area Total	% of Total
Downtown Pensacola	\$ 103,305.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,305.16	6.3%
Southeast Pensacola	204,811.79	-	-	-	-	-	-	-	-	-	-	-	204,811.79	12.5%
Southcentral & Southwest Pensacola	73,937.99	-	-	-	-	-	-	-	-	-	-	-	73,937.99	4.5%
Perdido Key Area	321,218.98	-	-	-	-	-	-	-	-	-	-	-	321,218.98	19.6%
Northeast Pensacola	88,469.38	-	-	-	-	-	-	-	-	-	-	-	88,469.38	5.4%
North Escambia & Northwest Pensacola	120,506.20	-	-	-	-	-	-	-	-	-	-	-	120,506.20	7.4%
Pensacola Beach Area	726,970.85	-	-	-	-	-	-	-	-	-	-	-	726,970.85	44.3%
<b>Total</b>	<b>\$ 1,639,220.35</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,639,220.35</b>	<b>100.0%</b>

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	\$ 88,280.14	\$ 83,723.53	\$ 72,535.02	\$ 78,540.41	\$ 147,155.32	\$ 140,730.05	\$ 125,505.74	\$ 162,383.66	\$ 186,760.12	\$ 103,861.93	\$ 1,401,034.54	6.4%
Southeast Pensacola	235,019.97	208,932.56	171,857.12	167,391.26	140,582.66	158,928.17	263,791.64	277,707.40	277,082.89	276,318.74	360,094.48	219,122.07	2,756,828.96	12.6%
Southcentral & Southwest Pensacola	94,572.88	72,061.82	66,683.43	60,312.09	64,847.76	62,993.77	85,770.48	113,628.59	101,820.42	119,198.87	130,950.96	81,996.59	1,054,837.65	4.8%
Perdido Key Area	296,558.06	276,015.54	131,460.21	103,538.39	123,232.78	129,899.03	262,588.85	283,304.80	425,069.44	816,608.66	1,034,757.47	416,879.27	4,299,912.50	19.7%
Northeast Pensacola	97,756.10	93,438.39	82,087.35	78,456.71	69,281.78	74,003.24	105,493.53	99,254.89	123,092.87	125,550.36	136,643.66	95,611.74	1,180,670.62	5.4%
North Escambia & Northwest Pensacola	145,136.82	121,629.68	94,107.28	90,055.17	75,800.94	88,271.11	137,464.84	169,222.94	148,307.43	176,314.76	205,075.97	111,196.34	1,562,583.29	7.2%
Pensacola Beach Area	717,495.54	616,289.75	382,415.95	334,468.10	232,623.71	351,323.03	786,459.55	803,327.56	1,185,740.98	1,439,847.09	1,812,603.23	907,473.54	9,570,068.03	43.8%
<b>Total</b>	<b>\$ 1,696,265.75</b>	<b>\$ 1,490,199.99</b>	<b>\$ 1,016,891.48</b>	<b>\$ 917,945.25</b>	<b>\$ 778,904.64</b>	<b>\$ 943,958.74</b>	<b>\$ 1,788,724.21</b>	<b>\$ 1,887,176.24</b>	<b>\$ 2,386,619.77</b>	<b>\$ 3,116,222.14</b>	<b>\$ 3,866,885.89</b>	<b>\$ 1,936,141.49</b>	<b>\$ 21,825,935.58</b>	<b>100.0%</b>

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

Area by Zip Code(s)		
Geographic Area	Zip Code(s)	Area Description
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Pensacola Beach Area	32561	Pensacola Beach Area



**Five Percent Tourist Development Tax Collection Data By Percent  
Escambia County, Florida  
Fiscal Year 2023  
As of October 31, 2022**



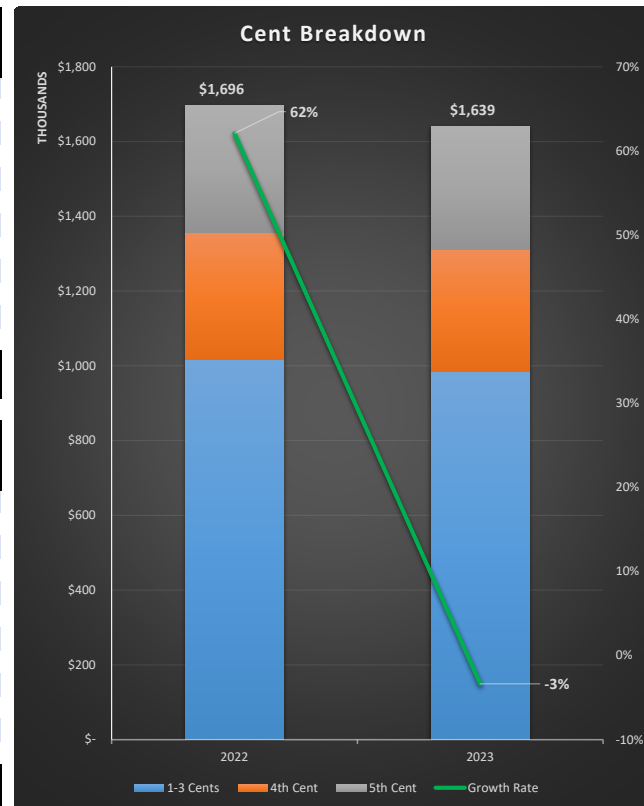
Tourist Development Tax (3%) Percent Tourist Tax Dollars - Collected 2014 - 2023										
Month of Collection	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
OCT	\$ 385,209.35	\$ 442,267.77	\$ 539,766.08	\$ 580,905.23	\$ 638,832.32	\$ 634,965.81	\$ 675,149.82	\$ 784,866.29	\$ 1,017,759.45	\$ 983,532.21
NOV	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	236,608.16	284,252.75	305,743.25	362,364.41	382,803.40	426,808.31	396,942.52	451,000.35	610,134.89	-
JAN	230,299.67	251,855.56	288,130.47	292,783.04	340,433.93	340,212.53	374,879.96	409,487.35	550,767.15	-
FEB	233,878.79	247,492.44	279,147.71	298,406.00	312,793.51	349,777.77	365,446.02	386,900.81	467,342.78	-
MAR	286,019.12	309,203.54	367,477.35	377,962.06	393,553.90	420,650.85	445,987.23	425,296.25	566,375.24	-
APR	510,758.43	550,692.54	626,572.22	646,982.44	740,116.85	805,865.41	396,024.16	841,528.91	1,073,234.53	-
MAY	506,593.46	557,617.44	580,106.01	698,384.24	682,509.49	768,483.99	241,476.27	956,332.84	1,132,305.74	-
JUN	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	1,431,971.86	-
JUL	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	1,869,733.28	-
AUG	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	2,320,131.53	-
SEP	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	1,161,684.89	-
<b>Total</b>	<b>\$ 6,293,313.27</b>	<b>\$ 6,872,753.32</b>	<b>\$ 7,466,177.56</b>	<b>\$ 7,949,384.12</b>	<b>\$ 8,521,784.17</b>	<b>\$ 9,251,757.10</b>	<b>\$ 7,344,327.75</b>	<b>\$ 11,395,513.79</b>	<b>\$ 13,095,561.35</b>	<b>\$ 983,532.21</b>

Professional Sports Franchise Facility Tax (4%) Percent Tourist Tax Dollars - Collected 2014 - 2023										
Month of Collection	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
OCT	\$ 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	\$ 327,844.07
NOV	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	78,869.39	94,750.92	101,914.42	120,788.14	127,601.13	142,269.44	132,314.17	150,333.45	203,378.30	-
JAN	76,766.56	83,951.85	96,043.49	97,594.35	113,477.98	113,404.18	124,959.99	136,495.78	183,589.05	-
FEB	77,959.60	82,497.48	93,049.24	99,468.67	104,264.50	116,592.59	121,815.34	128,966.94	155,780.93	-
MAR	95,339.71	103,067.85	122,492.45	125,987.35	131,184.63	140,216.95	148,662.41	141,765.42	188,791.75	-
APR	170,252.81	183,564.18	208,857.41	215,660.81	246,705.62	268,621.80	132,008.05	280,509.64	357,744.84	-
MAY	168,864.49	185,872.48	193,368.67	232,794.75	227,503.16	256,161.33	80,492.09	318,777.61	377,435.25	-
JUN	226,476.00	253,175.96	257,251.89	279,673.67	275,549.84	317,126.06	179,243.92	421,621.87	477,323.95	-
JUL	327,377.57	353,070.29	369,680.39	369,896.28	426,103.85	480,207.51	396,925.94	592,809.74	623,244.43	-
AUG	390,069.42	427,855.33	480,330.19	494,838.08	529,139.56	506,896.47	459,317.96	710,236.07	773,377.18	-
SEP	245,630.99	238,670.83	229,365.37	241,871.98	276,045.87	302,074.23	234,597.03	421,522.77	387,228.30	-
<b>Total</b>	<b>\$ 2,097,771.09</b>	<b>\$ 2,290,917.77</b>	<b>\$ 2,488,725.85</b>	<b>\$ 2,649,794.71</b>	<b>\$ 2,840,594.72</b>	<b>\$ 3,083,919.03</b>	<b>\$ 2,448,109.25</b>	<b>\$ 3,798,504.60</b>	<b>\$ 4,365,187.12</b>	<b>\$ 327,844.07</b>

Additional Professional Sports Franchise Facility Tax (5%) Percent Tourist Tax Dollars - Collected 2014 - 2023										
Month of Collection	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
OCT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 339,253.15	\$ 327,844.07
NOV	-	-	-	-	-	-	-	-	298,040.00	-
DEC	-	-	-	-	-	-	-	-	203,378.30	-
JAN	-	-	-	-	-	-	-	-	183,589.05	-
FEB	-	-	-	-	-	-	-	-	155,780.93	-
MAR	-	-	-	-	-	-	-	-	188,791.75	-
APR	-	-	-	-	-	-	-	-	357,744.84	-
MAY	-	-	-	-	-	-	-	318,777.61	377,435.25	-
JUN	-	-	-	-	-	-	-	421,621.87	477,323.95	-
JUL	-	-	-	-	-	-	-	592,809.74	623,244.43	-
AUG	-	-	-	-	-	-	-	710,236.07	773,377.18	-
SEP	-	-	-	-	-	-	-	421,522.77	387,228.30	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,464,968.06</b>	<b>\$ 4,365,187.12</b>	<b>\$ 327,844.07</b>

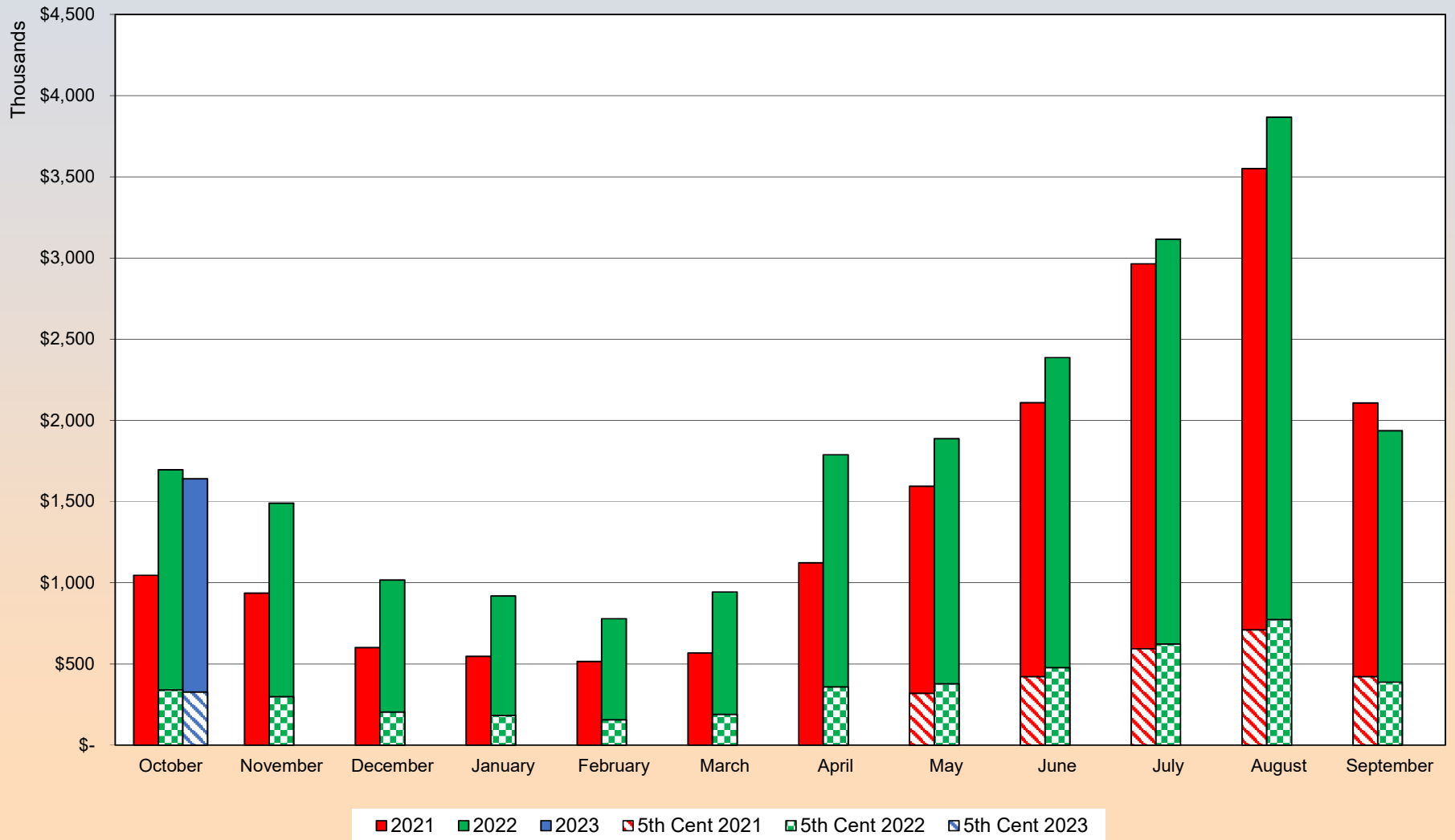
\*Collection rate increased from 4% to 5% on April 1st, 2021 (reflected in May 2021 collections)

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

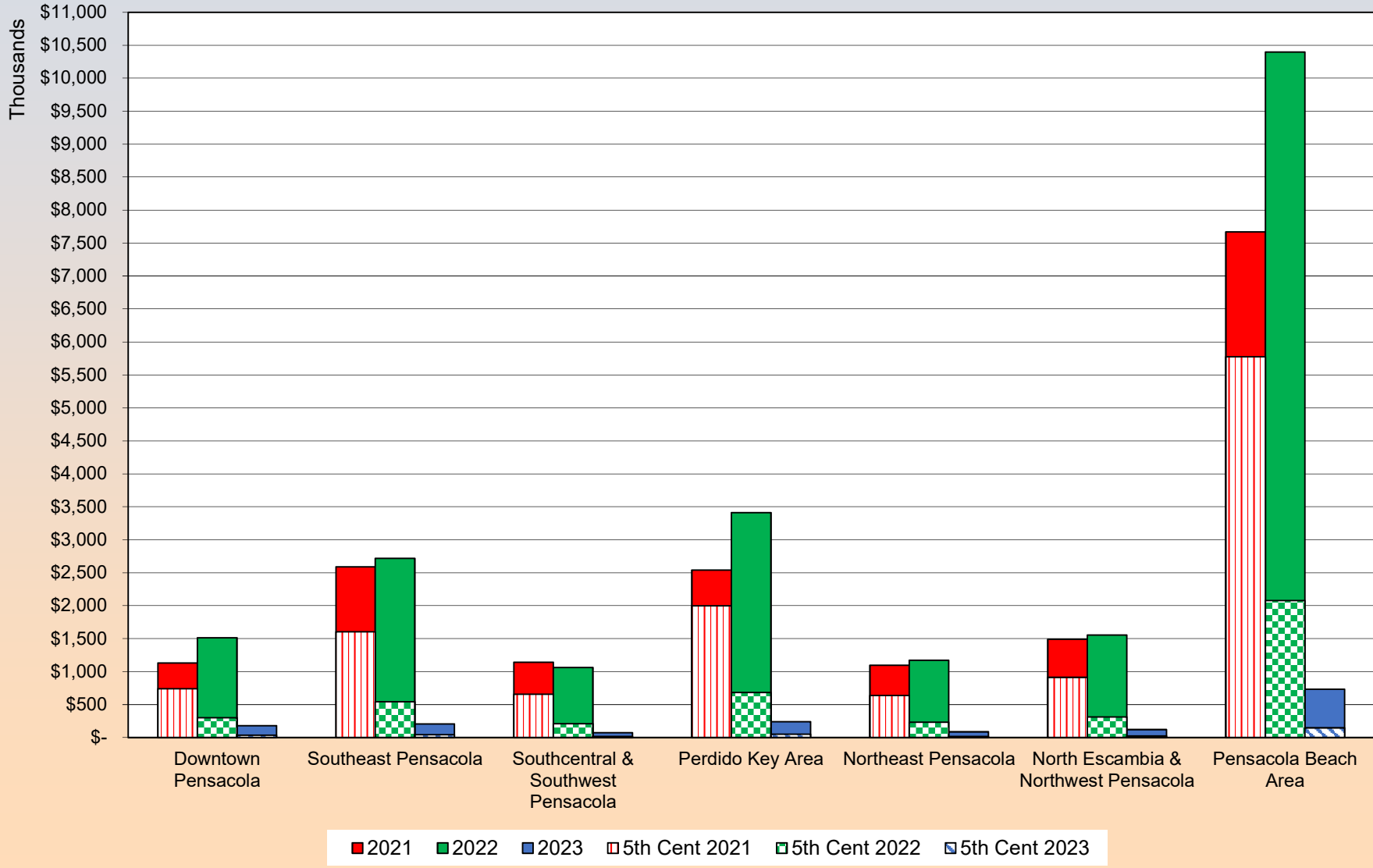


Current Year vs Prior Year				
Month of Collection	2023	2022	Variance	% Change
OCT	\$ 1,639,220.35	\$ 1,696,265.75	\$ (57,045.40)	-3.4%
NOV	-	1,490,199.99	(1,490,199.99)	Pending
DEC	-	1,016,891.48	(1,016,891.48)	Pending
JAN	-	917,945.25	(917,945.25)	Pending
FEB	-	778,904.64	(778,904.64)	Pending
MAR	-	943,958.74	(943,958.74)	Pending
APR	-	1,788,724.21	(1,788,724.21)	Pending
MAY	-	1,887,176.24	(1,887,176.24)	Pending
JUN	-	2,386,619.77	(2,386,619.77)	Pending
JUL	-	3,116,222.14	(3,116,222.14)	Pending
AUG	-	3,866,885.89	(3,866,885.89)	Pending
SEP	-	1,936,141.49	(1,936,141.49)	Pending
<b>Total</b>	<b>\$ 1,639,220.35</b>	<b>\$ 21,825,935.59</b>	<b>\$ (20,186,715.24)</b>	<b>-92.5%</b>

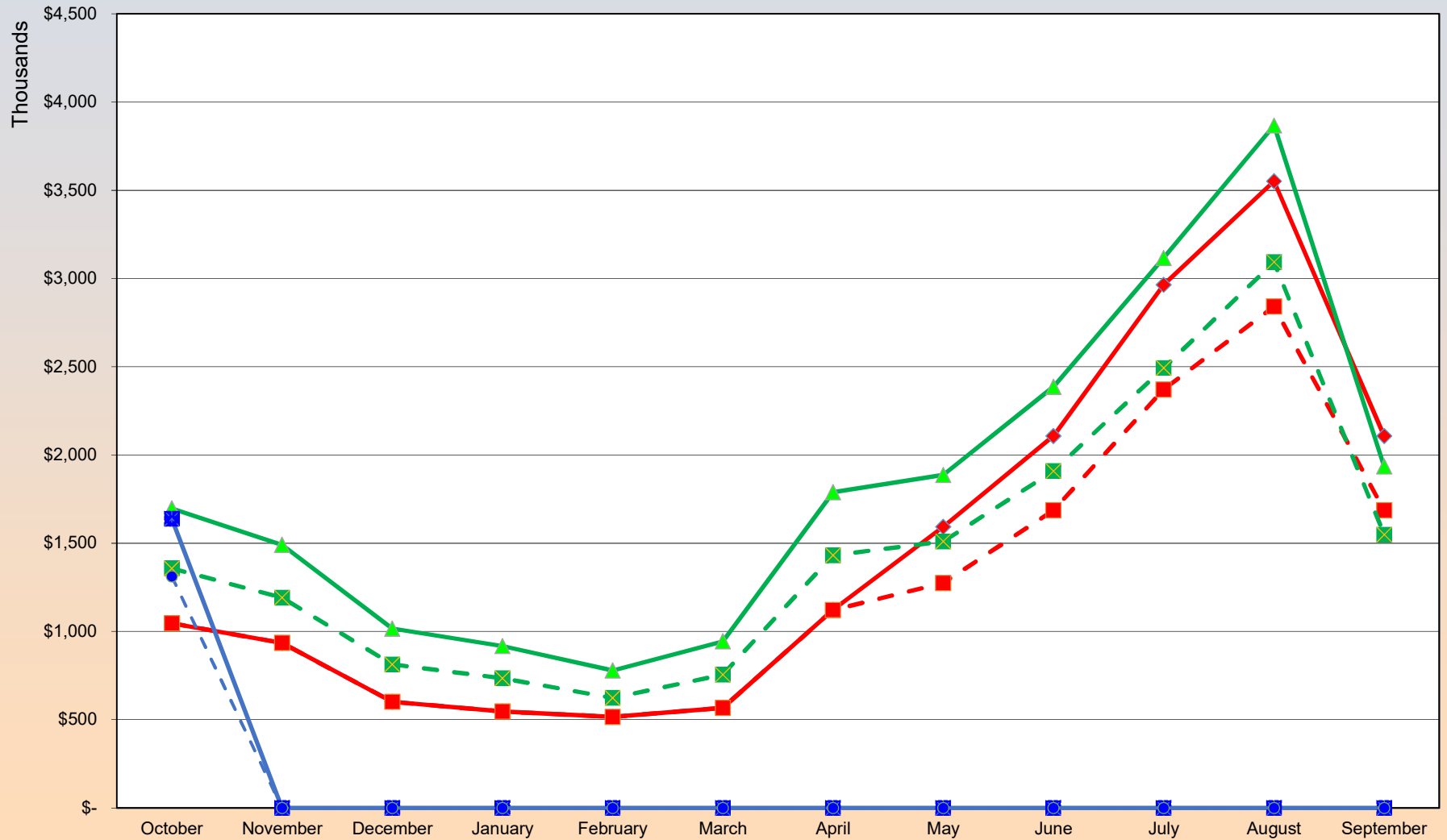
**Tourist Development Tax Collections**  
**3-Year Comparison by Month**  
**Returns through September 2022 (Collected in October 2022)**



**Tourist Development Tax Collections**  
**3-Year Comparison of Total Collections by Geographic Area**  
**Returns through September 2022 (Collected in October 2022)**



## Tourist Development Tax Collections 3-Year Trend Returns through September 2022 (Collected in October 2022)



—◆— 2021   
 - -■- - 1-4 Cents 2021   
 —▲— 2022   
 - -■- - 1-4 Cents 2022   
 —■— 2023   
 - -●- - 1-4 Cents 2023