

TO: BOARD OF COUNTY COMMISSIONERS
Package of Board Meeting

FROM: Mike Davis
RE: TDT - Monthly Reconciliation
DATE: 1/5/2023

Attached is the BCC Recommendation for monthly TDT Collections, to be signed by Pam Childers, a copy of TDT End of Month Reconciliation of **November 2022** returns received in the month of **December 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 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: January 5, 2023

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

- Total collections received in December 2022 were \$988,803 compared to \$1,016,891 in December 2021. A comparison of December 2022 to December 2021 is a 3% decrease.
- Year-to-date collections for FY2023 is \$4,151,171 compared to \$4,203,357 for FY2022.

Current Year vs Prior Year						
Cent	Monthly Comparison			YTD Comparison		
	2023	2022	% Change	2023	2022	% Change
1-4 Cents	\$ 791,042	\$ 813,513	-3%	\$ 3,320,937	\$ 3,362,686	-1%
5th Cent	197,761	203,378	-3%	830,234	840,671	-1%
Total	\$ 988,803	\$ 1,016,891	-3%	\$ 4,151,171	\$ 4,203,357	-1%
Current Year vs Benchmark Year						
Cent	Monthly Comparison			YTD Comparison		
	2023	2021	% Change	2023	2021	% Change
1-4 Cents	\$ 791,042	\$ 601,334	32%	\$ 3,320,937	\$ 2,583,195	29%
5th Cent	197,761	-	100%	830,234	-	100%
Total	\$ 988,803	\$ 601,334	64%	\$ 4,151,171	\$ 2,583,195	61%

*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 December 31, 2022**



Year-To-Date Collections				
Geographic Area	Fiscal Year 2023 YTD Collected	Fiscal Year 2022 YTD Collected	Difference	% Change
Downtown Pensacola	\$ 286,411.17	\$ 299,838.77	\$ (13,427.60)	-4.5%
Southeast Pensacola	561,415.52	615,809.65	(54,394.13)	-8.8%
Southcentral & Southwest Pensacola	198,861.60	233,318.13	(34,456.53)	-14.8%
Perdido Key Area	769,185.96	704,033.81	65,152.15	9.3%
Northeast Pensacola	251,682.23	273,281.83	(21,599.60)	-7.9%
North Escambia & Northwest Pensacola	316,378.47	360,873.78	(44,495.31)	-12.3%
Pensacola Beach Area	1,767,235.97	1,716,201.24	51,034.73	3.0%
Total	\$ 4,151,170.92	\$ 4,203,357.22	\$ (52,186.30)	-1.2%

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
	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 December 31, 2022



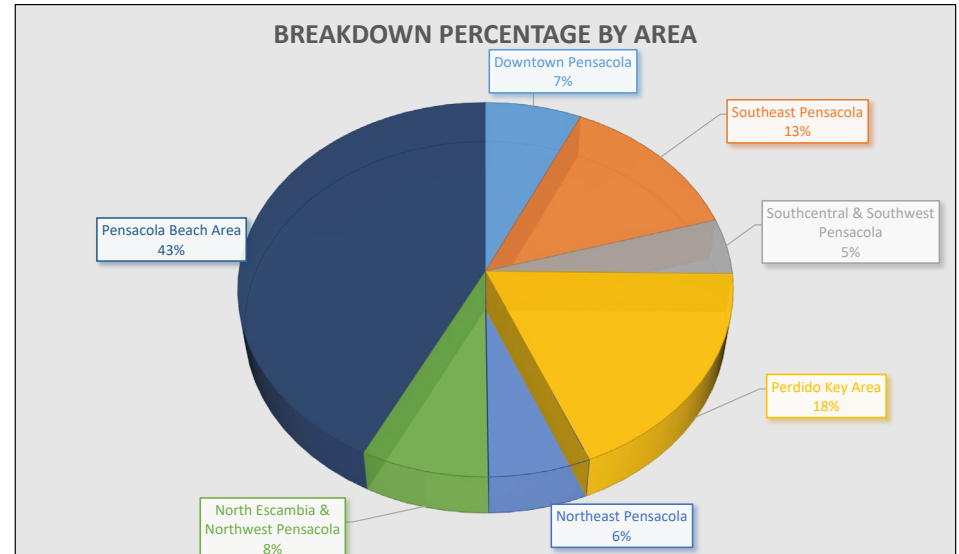
Fiscal Year 2023														
Geographic Area	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Area Total	% of Total
Downtown Pensacola	\$ 100,466.86	\$ 97,438.16	\$ 88,506.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 286,411.17	6.9%
Southeast Pensacola	205,282.18	184,764.42	171,368.92	-	-	-	-	-	-	-	-	-	561,415.52	13.5%
Southcentral & Southwest Pensacola	73,937.98	65,166.51	59,757.11	-	-	-	-	-	-	-	-	-	198,861.60	4.8%
Perdido Key Area	323,242.23	312,731.95	133,211.78	-	-	-	-	-	-	-	-	-	769,185.96	18.5%
Northeast Pensacola	88,469.38	86,519.92	76,692.93	-	-	-	-	-	-	-	-	-	251,682.23	6.1%
North Escambia & Northwest Pensacola	120,741.00	102,991.61	92,645.86	-	-	-	-	-	-	-	-	-	316,378.47	7.6%
Pensacola Beach Area	727,080.72	673,535.08	366,620.17	-	-	-	-	-	-	-	-	-	1,767,235.97	42.6%
Total	\$ 1,639,220.35	\$ 1,523,147.65	\$ 988,802.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,151,170.92	100.0%

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	\$ 103,861.94	\$ 1,401,034.55	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	907,473.53	9,570,068.02	43.8%
Total	\$ 1,696,265.75	\$ 1,490,199.99	\$ 1,016,891.48	\$ 917,945.25	\$ 778,904.64	\$ 943,958.74	\$ 1,788,724.21	\$ 1,887,176.24	\$ 2,386,619.77	\$ 3,116,222.14	\$ 3,866,885.89	\$ 1,936,141.49	\$ 21,825,935.58	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

Area by Zip Code(s)		
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Five Percent Tourist Development Tax Collection Data By Percent
Escambia County, Florida
Fiscal Year 2023
As of December 31, 2022



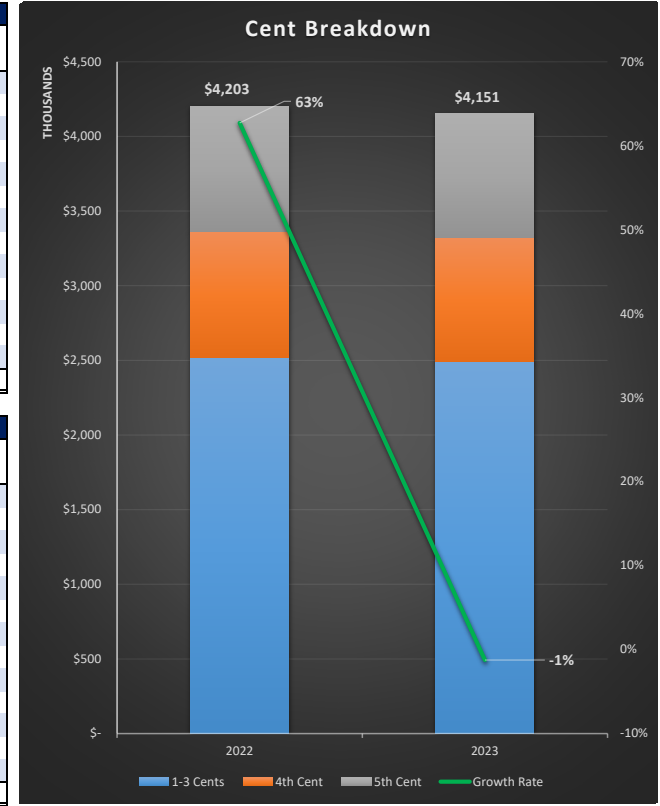
Tourist Development Tax (3%) Percent Tourist Tax Dollars - Collected 2014 - 2023											
Month of Collection	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
OCT	\$ 385,209.35	\$ 442,267.77	\$ 539,766.08	\$ 580,905.23	\$ 638,832.32	\$ 634,965.81	\$ 675,149.82	\$ 784,866.29	\$ 1,017,759.45	\$ 983,532.21	
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	913,888.59	
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	593,281.75	
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	-	
Total	\$ 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	\$ 13,095,561.35	\$ 2,490,702.55	

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	304,629.53	
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	197,760.58	
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	-	
Total	\$ 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	\$ 4,365,187.12	\$ 830,234.18	

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	304,629.53	
DEC	-	-	-	-	-	-	-	-	203,378.30	197,760.58	
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	-	
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,464,968.06	\$ 4,365,187.12	\$ 830,234.18

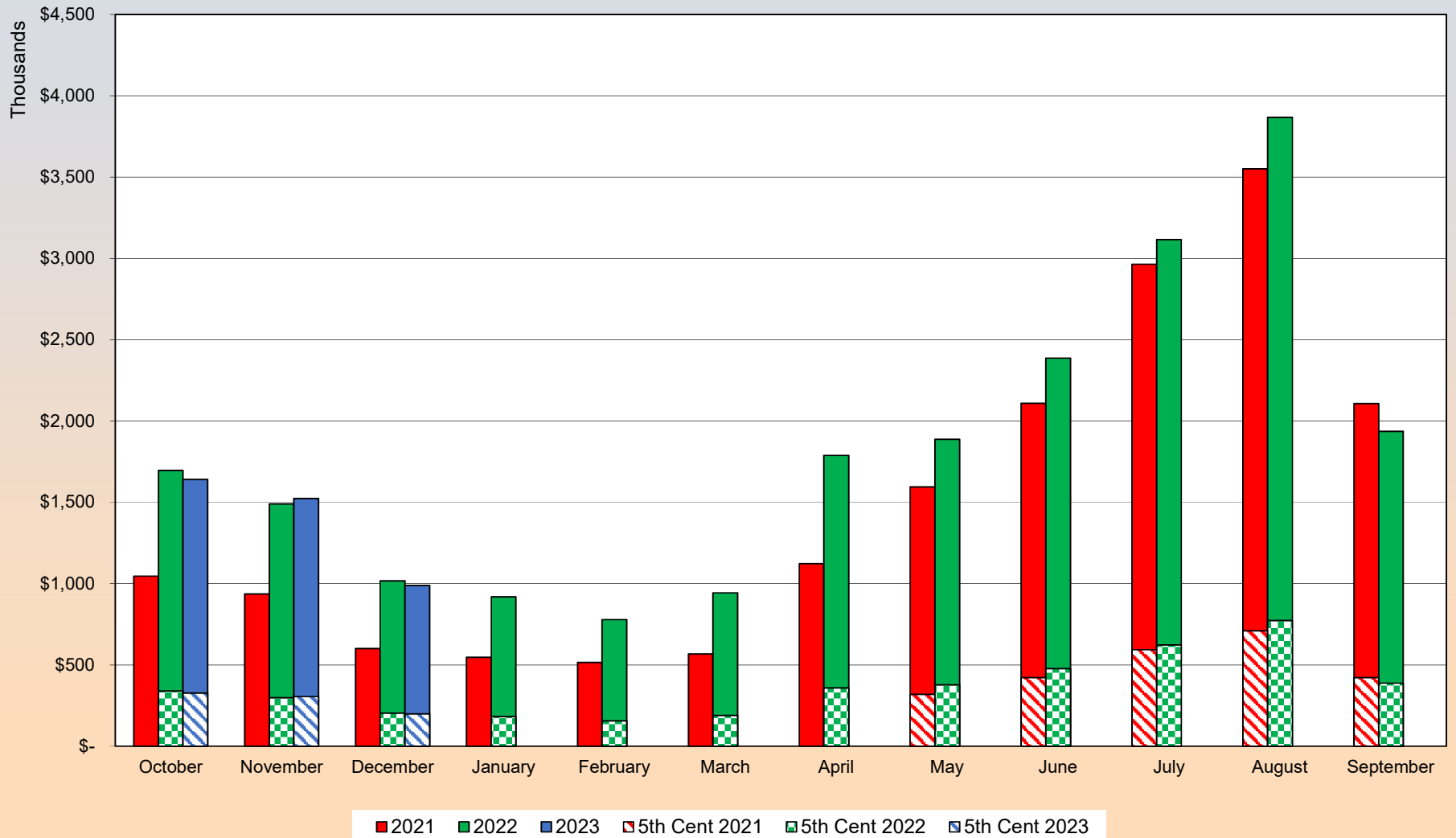
*Collection rate increased from 4% to 5% on April 1st, 2021 (reflected in May 2021 collections)

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

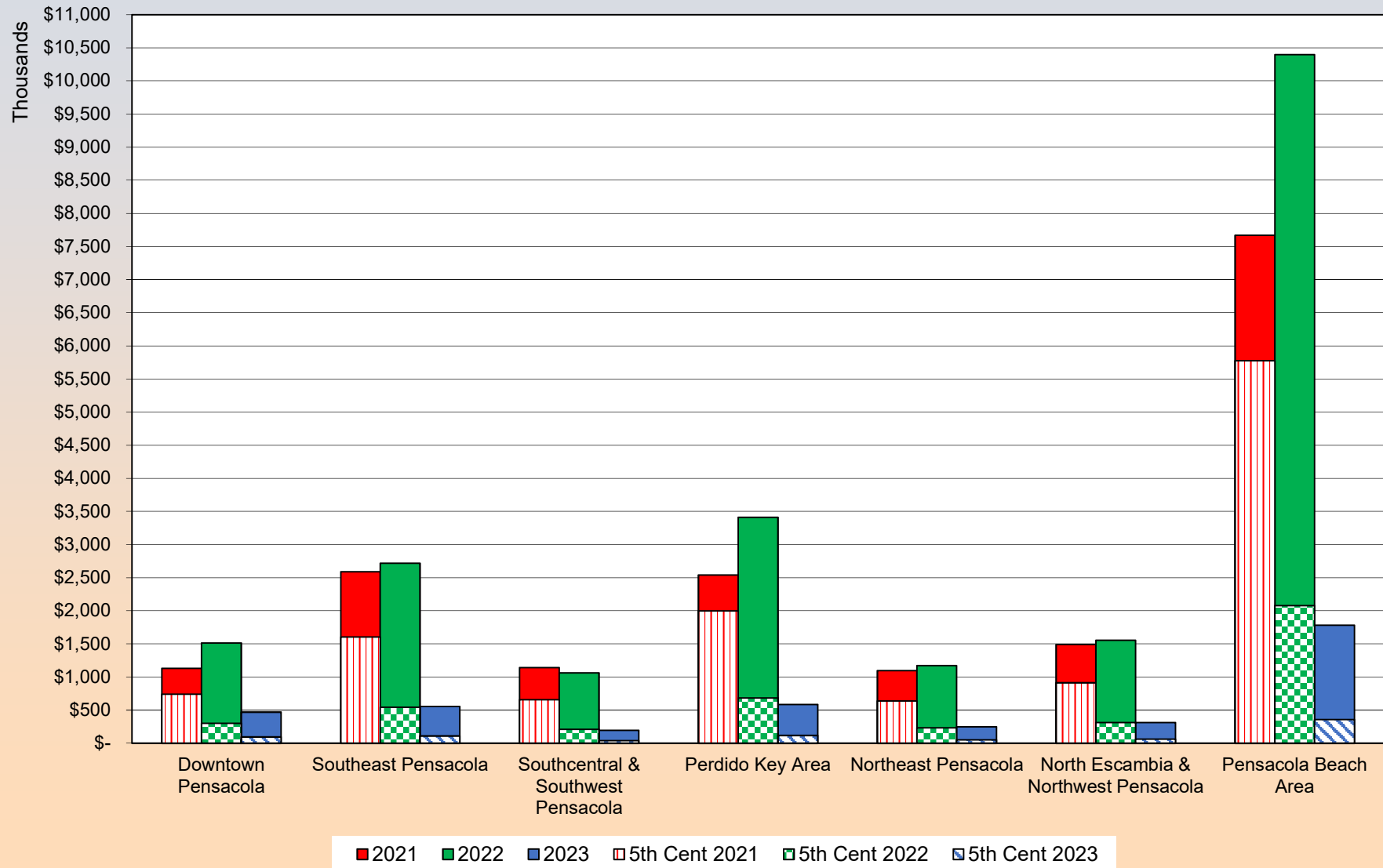


Current Year vs Prior Year				
Month of Collection	2023	2022	Variance	% Change
OCT	\$ 1,639,220.35	\$ 1,696,265.75	\$ (57,045.40)	-3.4%
NOV	1,523,147.65	1,490,199.99	32,947.66	2.2%
DEC	988,802.92	1,016,891.48	(28,088.56)	-2.8%
JAN	-	917,945.25	(917,945.25)	Pending
FEB	-	778,904.64	(778,904.64)	Pending
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
Total	\$ 4,151,170.92	\$ 21,825,935.59	\$ (17,674,764.67)	-81.0%

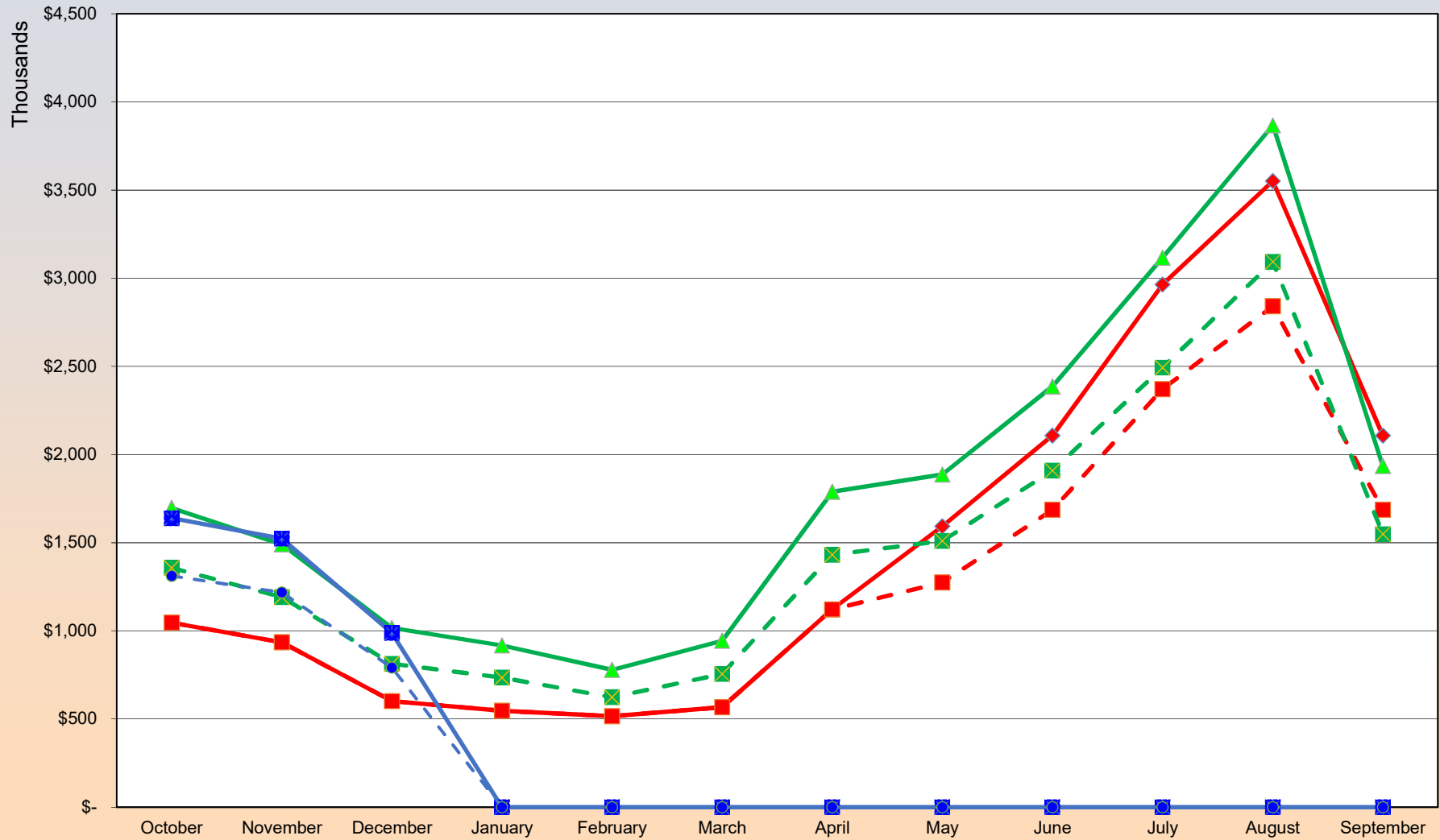
Tourist Development Tax Collections
3-Year Comparison by Month
Returns through November 2022 (Collected in December 2022)



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



Tourist Development Tax Collections 3-Year Trend Returns through November 2022 (Collected in December 2022)



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