



Finance and Administrative Services Department

RECORDS, TAXES AND TREASURY DIVISION • Tourist Development Tax Section

115 S. Andrews Avenue, Room A-110 • Fort Lauderdale, Florida 33301 • 954-357-8455 • FAX 954-357-6524

February 18, 2020

MEMORANDUM

To: Stacy Ritter, President

From: Randall Luechauer, Manager
Tourist Development Tax Section

Re: Monthly GFLCVB Revenue Reports

I have attached revenue reports for the Tourist Development Council as they relate to our customers' December 2019 reporting period for the GFLCVB share of this tax.

Pursuant to Florida Statute 213.0535, Registration Information Sharing and Exchange Program, as amended in furtherance of HB 5601, Tourist Development Tax Collections from certain cities have been combined in the Monthly Revenue Reports.

If you have any questions, please don't hesitate to contact me.

Attachments

cc: George Tablack, CPA, Chief Financial Officer
Thomas Kennedy, Director, RTT
Anthony Cordo, GFLCVB
Barbara DeMott, GFLCVB
Candace Hartsell, GFLCVB

**BROWARD COUNTY
FINANCE & ADMINISTRATIVE SERVICES DEPARTMENT
RECORDS, TAXES AND TREASURY DIVISION
TOURIST DEVELOPMENT TAX SECTION
MANAGER: RANDALL LUECHAUER**

**MONTHLY REPORT
FOR OUR CUSTOMERS' DECEMBER 2019 REPORTING PERIOD
WITH COLLECTIONS BY THE COUNTY AS OF JANUARY 31, 2020**

The Tourist Development Tax (TDT) Section activities in this report consisted of but were not limited to the following:

GFLCVB Collections

1. The GFLCVB portion of the December 2019 revenue collected by our customers totaled \$5,723,261.88, an increase of 8.0% (\$423,407.38) when compared to collections for the same month last year. The GFLCVB portion of FY2020 revenue collected through January 31, 2020, totaled \$14,580,393.44, an increase of 8.0% (\$423,407.38) when compared to collections for the same period last year.
2. The top ten hotel December 2019 revenues decreased an average of 0.9% when compared with the same month last year and represented 23.6% of the total revenues collected during the month.
3. Forty new accounts (619 units) were added in December 2019. To date in FY 2020, a total of 136 new account (902 units) were added.
4. The collection expense for December 2019 was \$42,309.29. The GFLCVB's portion was \$27,262.27 which represents 0.5% of the GFLCVB's monthly reporting period revenues. To date in FY2020, GFLCVB expenses total 79,869.80 which represents 0.5% of the GFLCVB reporting period revenue collected through January 31, 2020.

**Administration, Enforcement & Auditing
(January 2020 Activities)**

1. Our staff processed 323 phone calls (reception area only), 331 pieces of incoming mail and processed 2,351 returns. We assisted 43 walk-in customers. We issued 16 over/under notices.
2. Auditors conducted 2 audit field visits and 4 enforcement field visits. No audits were completed.
3. No liens or release of liens were filed. To date in FY 2020, 2 liens have been filed and 2 liens have been released.

BROWARD COUNTY
 FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT
 RECORDS, TAXES AND TREASURY DIVISION
 TOURIST DEVELOPMENT TAX SECTION
 REPORTING PERIOD

DECEMBER 2019 CUSTOMER REPORTING PERIOD
 GFLCVB PORTION COLLECTED AS OF JANUARY 31, 2020

	TAX PAYMENTS	PENALTIES	INTEREST	TOTAL RPT. PERIOD	TOTAL FISCAL YEAR TO DATE
AMOUNT COLLECTED IN DECEMBER 2019 (4%)	\$5,721,013.23	\$2,221.37	\$27.28	\$5,723,261.88	\$14,580,393.44
AMOUNT COLLECTED IN DECEMBER 2018 (4%)	5,294,603.79	5,150.38	100.33	5,299,854.50	13,548,761.66
INCREASE/(DECREASE) IN COLLECTIONS	\$426,409.44			\$423,407.38	\$1,031,631.78
PERCENTAGE OF CHANGE	8.1%			8.0%	7.6%
TRANSACTIONS	2,291				5,433
NEW ACCOUNTS	40				136
ADDITIONAL UNITS	619				902
OPERATING EXPENSES - GFLCVB PORTION	\$27,262.27				\$79,869.80
OPERATING EXPENSE % OF COLLECTION	0.5%				0.5%

LOCALLY ADMINISTERED TOURIST/CONVENTION DEVELOPMENT TAX REPORT

County: BROWARD

Reporting Period (Month) DECEMBER 2019

Prepared By: Caroline Rodriguez (954) 357-6172

TAX COLLECTION AS OF 01/31/2020	
1. Gross Rental Receipts	\$151,445,371.85
2. Exempt Rental Receipts	(7,650,320.62)
3. Taxable Rental Receipts	\$143,795,051.23
4. Total Tax Collected	\$8,596,435.73
5. Adjustments	0.00
6. Total Tax Due	\$8,596,435.73
7. Less Collection Allowance	(14,920.17)
8. Plus Penalty	2,221.37
9. Plus Interest	27.28
10. TOTAL AMOUNT REMITTED	\$8,583,764.21
11. Current Tax Rate:	
a. Tourist Tax	6%
b. Convention Tax	-0-
TAX DISTRIBUTION DATA	
12. Distribution to the Tourist Development Council	\$5,695,999.61
13. Distributions to Other Governments	2,845,455.31
14. Tax Collector Commission	42,309.29
15. Total Collection Distributed for Month	\$8,583,764.21

List Names: N/A

Mail Report To:

Florida Department of Revenue

Office of Tax Research

2450 Shumard Oak Boulevard

Building 1 Workstation 2265

Tallahassee, Florida 32399-0100

BROWARD COUNTY
 FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT
 RECORDS, TAXES AND TREASURY DIVISION
 TOURIST DEVELOPMENT TAX SECTION
 TOTAL REVENUE BY CITIES FY 2020
 REPORTING PERIOD: DECEMBER 2019
 AS OF JANUARY 31, 2020

CITY	DECEMBER 2019 REVENUE	PERCENT OF TOTAL	FY TOTAL TO DATE	PERCENT OF FY TOTAL
MUNICIPAL SERVICES DISTRICT	*		*	
LAUDERDALE BY THE SEA	\$186,721.82	2.2%	\$437,699.52	1.7%
FORT LAUDERDALE	3,946,441.67	46.0%	10,264,827.73	40.0%
DANIA BEACH	627,557.08	7.3%	1,663,077.48	6.5%
HOLLYWOOD	1,523,406.22	17.7%	3,810,919.91	14.8%
PEMBROKE PARK	*		*	
WILTON MANORS	57,079.43	0.7%	140,003.00	0.5%
COOPER CITY	*		*	
DEERFIELD BEACH	355,830.99	4.1%	840,822.09	3.3%
MARGATE	*		*	
HILLSBORO BEACH	*		*	
LIGHTHOUSE POINT	8,395.93	0.1%	25,398.03	0.1%
POMPANO BEACH	412,892.87	4.8%	969,551.55	3.8%
SEA RANCH LAKES	*		*	
OAKLAND PARK	*		*	
LAZY LAKES	*		*	
LAUDERHILL	*		*	
LAUDERDALE LAKES	*		*	
CITY OF SUNRISE	*		*	
PLANTATION	329,877.15	3.8%	865,596.48	3.4%
DAVIE	*		*	
HALLANDALE BEACH	*		*	
PEMBROKE PINES	*		*	
MIRAMAR	145,941.95	1.7%	394,300.70	1.5%
CORAL SPRINGS	*		*	
NORTH LAUDERDALE	*		*	
PARKLAND	*		*	
TAMARAC	81,494.48	0.9%	221,475.28	0.9%
COCONUT CREEK	*		*	
WESTON	160,068.05	1.9%	379,924.20	1.5%
SOUTHWEST RANCHES	*		*	
WEST PARK	*		*	
UNASSIGNED	*		*	
* COMBINED CITIES REVENUE	\$748,056.57	8.7%	\$5,666,218.92	22.1%
TOTAL REVENUE	\$8,583,764.21	100.0%	\$25,679,814.89	100.0%

Note: Pursuant to F.S. 213.0535, as amended in furtherance of HB 5601, statistics may not be published if they contain certain data which could be used to calculate the gross receipts or income of any individual taxpayer. Accordingly, revenue from certain cities have been combined.

**BROWARD COUNTY
FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT
RECORDS, TAXES AND TREASURY DIVISION
TOURIST DEVELOPMENT TAX SECTION
TOTAL REVENUE COLLECTED
REPORTING PERIOD**

REPORTING PERIOD	FY 2019 2018-2019	FY 2020 2019-2020	Variance	% OF CHANGE
OCTOBER	\$5,683,228.33	\$6,052,029.13	\$368,800.80	6.5%
NOVEMBER	6,688,948.94	7,233,101.64	544,152.70	8.1%
DECEMBER	7,947,148.63	8,583,764.21	636,615.58	8.0%
FY TOTAL TO DATE	\$20,319,325.90	\$21,868,894.98	\$1,549,569.08	7.6%
JANUARY	9,364,250.75			
FEBRUARY	10,338,782.87			
MARCH	11,467,956.38			
APRIL	8,487,030.06			
MAY	6,457,974.49			
JUNE	5,608,218.40			
JULY	6,017,400.67			
AUGUST	5,146,323.57			
SEPTEMBER	4,240,529.63			
FY TOTAL	\$87,447,792.72			

Note:

1. These revenues represent amounts reported to the State. Revenues reported to the State have a collection cut-off date of the end of each month following the Reporting Period month.

BROWARD COUNTY
 FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT
 RECORDS, TAXES AND TREASURY DIVISION
 TOURIST DEVELOPMENT TAX SECTION
 CVB 4% REVENUE BY CITIES FY 2020
 REPORTING PERIOD: DECEMBER 2019
 AS OF JANUARY 31, 2020

CITY	DECEMBER 2019	PERCENT OF TOTAL
MUNICIPAL SERVICES DISTRICT	*	
LAUDERDALE BY THE SEA	\$124,531.31	2.2%
FORT LAUDERDALE	2,631,243.48	46.0%
DANIA BEACH	418,427.66	7.3%
HOLLYWOOD	1,015,772.65	17.7%
PEMBROKE PARK	*	
WILTON MANORS	38,069.62	0.7%
COOPER CITY	*	
DEERFIELD BEACH	237,220.76	4.1%
MARGATE	*	
HILLSBORO BEACH	*	
LIGHTHOUSE POINT	5,657.91	0.1%
POMPANO BEACH	275,362.31	4.8%
SEA RANCH LAKES	*	
OAKLAND PARK	*	
LAZY LAKES	*	
LAUDERHILL	*	
LAUDERDALE LAKES	*	
CITY OF SUNRISE	*	
PLANTATION	219,918.19	3.8%
DAVIE	*	
HALLANDALE BEACH	*	
PEMBROKE PINES	*	
MIRAMAR	97,294.67	1.7%
CORAL SPRINGS	*	
NORTH LAUDERDALE	*	
PARKLAND	*	
TAMARAC	54,329.70	0.9%
COCONUT CREEK	*	
WESTON	106,712.09	1.9%
SOUTHWEST RANCHES	*	
WEST PARK	*	
UNASSIGNED	*	
* COMBINED CITIES REVENUE	\$498,721.53	8.7%
TOTAL REVENUE	\$5,723,261.88	100.0%

Note: Pursuant to F.S. 213.0535, as amended in furtherance of HB 5601, statistics may not be published if they contain certain data which could be used to calculate the gross receipts or income of any individual taxpayer. Accordingly, revenue from certain cities have been combined.

**BROWARD COUNTY
FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT
RECORDS, TAXES AND TREASURY DIVISION
TOURIST DEVELOPMENT TAX SECTION
REPORTING PERIOD - 3% / 4% REVENUE**

REPORTING PERIOD	FY 2019 2018-2019	FY 2020 2019-2020	Variance	% OF CHANGE
OCTOBER	\$3,789,463.01	\$4,034,755.69	\$245,292.68	6.5%
NOVEMBER	4,459,444.15	4,822,375.87	362,931.72	8.1%
DECEMBER	5,299,854.50	5,723,261.88	423,407.38	8.0%
FY TO DATE TOTAL	\$13,548,761.66	\$14,580,393.44	\$1,031,631.78	7.6%
JANUARY	6,243,085.39			
FEBRUARY	6,892,697.69			
MARCH	7,645,605.73			
APRIL	5,658,347.83			
MAY	4,305,427.57			
JUNE	3,738,998.25			
JULY	4,011,836.68			
AUGUST	3,432,476.50			
SEPTEMBER	2,827,327.84			
FY TOTAL	\$58,304,565.14			

Note:

1. These revenues represent amounts reported to the State. Revenues reported to the State have a collection cut-off date of the end of each month following the Reporting Period month.
2. Effective January 1, 2018 the tax rate for the GFLCVB portion increased from 3% to 4% and the total tax increased from 5% to 6%.