



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

June 9, 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' April 2020 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' APRIL 2020 REPORTING PERIOD
WITH COLLECTIONS BY THE COUNTY AS OF MAY 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 April 2020 revenue collected by our customers totaled \$527,438.27 a decrease of 90.7% (\$5,130,909.56) when compared to collections for the same month last year. The GFLCVB portion of FY 2020 revenue collected through May 31, 2020, totaled \$33,017,106.84, a decrease of 17.4% (\$6,971,391.46) when compared to collections for the same period last year.
2. The top ten hotel April 2020 revenues decreased an average of 98.5% when compared with the same month last year and represented 3.7% of the total revenues collected during the month.
3. Eighteen new accounts (743 units) were added in April 2020. To date in FY 2020, a total of 304 new accounts (2,528 units) were added.
4. The collection expense for April 2020 was \$22,484.39. The GFLCVB's portion was \$16,732.14 which represents 3.2% of the GFLCVB's monthly reporting period revenues. To date in FY 2020, GFLCVB expenses total \$179,135.66 which represents 0.5% of the GFLCVB reporting period revenue collected through May 31, 2020.

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

1. Our staff processed 220 phone calls (reception area only), 222 pieces of incoming mail and processed 1,604 returns. We issued 65 over/under notices. There were no walk-in customers.
2. We issued 159 delinquency notices. No field visits were conducted. No audits were completed.
3. No liens were filed, one (1) lien was released. To date in FY 2020, 3 liens were filed and 5 liens were released.

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

APRIL 2020 CUSTOMER REPORTING PERIOD
 GFLCVB PORTION COLLECTED AS OF MAY 31, 2020

	TAX PAYMENTS	PENALTIES	INTEREST	TOTAL RPT. PERIOD	TOTAL FISCAL YEAR TO DATE
AMOUNT COLLECTED IN APRIL 2020 (4%)	\$526,814.11	\$582.41	\$41.75	\$527,438.27	\$33,017,106.84
AMOUNT COLLECTED IN APRIL 2019 (4%)	5,657,372.95	887.44	87.44	5,658,347.83	39,988,498.30
INCREASE/(DECREASE) IN COLLECTIONS	(\$5,130,558.84)			(\$5,130,909.56)	(\$6,971,391.46)
PERCENTAGE OF CHANGE	-90.7%			-90.7%	-17.4%
TRANSACTIONS	1,411				11,612
NEW ACCOUNTS	18				304
ADDITIONAL UNITS	743				2,528
OPERATING EXPENSES - GFLCVB PORTION	\$16,732.14				\$179,135.66
OPERATING EXPENSE % OF COLLECTION	3.2%				0.5%

LOCALLY ADMINISTERED TOURIST/CONVENTION DEVELOPMENT TAX REPORT

County: BROWARD

Reporting Period (Month) APRIL 2020

Prepared By: Karen Dai (954) 357-8499

TAX COLLECTION AS OF 05/31/2020	
1. Gross Rental Receipts	\$19,909,682.57
2. Exempt Rental Receipts	(6,407,630.55)
3. Taxable Rental Receipts	\$13,502,052.02
4. Total Tax Collected	\$796,412.04
5. Adjustments	0.00
6. Total Tax Due	\$796,412.04
7. Less Collection Allowance	(6,191.29)
8. Plus Penalty	582.41
9. Plus Interest	41.75
10. TOTAL AMOUNT REMITTED	\$790,844.91
11. Current Tax Rate:	
a. Tourist Tax	6%
b. Convention Tax	-0-
TAX DISTRIBUTION DATA	
12. Distribution to the Tourist Development Council	\$510,706.13
13. Distributions to Other Governments	257,654.39
14. Tax Collector Commission	22,484.39
15. Total Collection Distributed for Month	\$790,844.91

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: APRIL 2020
 AS OF MAY 31, 2020

CITY	APRIL 2020 REVENUE	PERCENT OF TOTAL	FY TOTAL TO DATE	PERCENT OF FY TOTAL
MUNICIPAL SERVICES DISTRICT	*		*	
LAUDERDALE BY THE SEA	\$7,046.14	0.9%	\$1,118,555.17	2.3%
FORT LAUDERDALE	302,247.58	38.2%	23,236,699.79	46.9%
DANIA BEACH	79,956.84	10.1%	3,609,046.23	7.3%
HOLLYWOOD	73,950.57	9.4%	8,281,088.77	16.7%
PEMBROKE PARK	*		*	
WILTON MANORS	3,237.85	0.4%	305,042.04	0.6%
COOPER CITY	*		*	
DEERFIELD BEACH	34,223.28	4.3%	1,992,394.41	4.0%
MARGATE	*		*	
HILLSBORO BEACH	*		*	
LIGHTHOUSE POINT	1,634.76	0.2%	57,542.66	0.1%
POMPANO BEACH	58,634.24	7.4%	2,211,103.14	4.5%
SEA RANCH LAKES	*		*	
OAKLAND PARK	*		*	
LAZY LAKES	*		*	
LAUDERHILL	*		*	
LAUDERDALE LAKES	*		*	
CITY OF SUNRISE	*		*	
PLANTATION	63,554.84	8.0%	1,983,425.12	4.0%
DAVIE	*		*	
HALLANDALE BEACH	*		*	
PEMBROKE PINES	*		*	
MIRAMAR	30,829.62	3.9%	928,432.66	1.9%
CORAL SPRINGS	*		*	
NORTH LAUDERDALE	*		*	
PARKLAND	*		*	
TAMARAC	23,156.99	2.9%	533,332.65	1.1%
COCONUT CREEK	*		*	
WESTON	24,238.73	3.1%	911,380.71	1.8%
SOUTHWEST RANCHES	*		*	
WEST PARK	*		*	
UNASSIGNED	*		*	
* COMBINED CITIES REVENUE	\$88,133.47	11.1%	\$4,351,279.26	8.8%
TOTAL REVENUE	\$790,844.91	100.0%	\$49,519,322.61	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%
JANUARY	9,364,250.75	10,758,007.04	1,393,756.29	14.9%
FEBRUARY	10,338,782.87	11,010,984.18	672,201.31	6.5%
MARCH	11,467,956.38	5,090,591.50	(6,377,364.88)	-55.6%
APRIL	8,487,030.06	790,844.91	(7,696,185.15)	-90.7%
FY TOTAL TO DATE	\$59,977,345.96	\$49,519,322.61	(\$10,458,023.35)	-17.4%
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.

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%.

3. COVID-19, Pursuant to Broward County Administrator's Emergency Order 20-01, Sections 2 and 3, effective March 23, 2020:

All nonessential retail and commercial business locations not expressly deemed essential were ordered closed. The order applied to hotels, motels, other commercial lodging establishments, and temporary vacation rentals, subject to the limitations stated in the Governor's Executive Order 20-70. Hotels, motels and other commercial lodging establishments shall not accept new reservations for persons other than Essential Lodgers.

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: APRIL 2020
 AS OF MAY 31, 2020

CITY	APRIL 2020	PERCENT OF TOTAL
MUNICIPAL SERVICES DISTRICT	*	
LAUDERDALE BY THE SEA	\$4,697.46	0.9%
FORT LAUDERDALE	201,545.33	38.2%
DANIA BEACH	53,332.29	10.1%
HOLLYWOOD	49,367.21	9.4%
PEMBROKE PARK	*	
WILTON MANORS	2,158.57	0.4%
COOPER CITY	*	
DEERFIELD BEACH	22,832.20	4.3%
MARGATE	*	
HILLSBORO BEACH	*	
LIGHTHOUSE POINT	1,106.51	0.2%
POMPANO BEACH	39,106.15	7.4%
SEA RANCH LAKES	*	
OAKLAND PARK	*	
LAZY LAKES	*	
LAUDERHILL	*	
LAUDERDALE LAKES	*	
CITY OF SUNRISE	*	
PLANTATION	42,369.90	8.0%
DAVIE	*	
HALLANDALE BEACH	*	
PEMBROKE PINES	*	
MIRAMAR	20,553.11	3.9%
CORAL SPRINGS	*	
NORTH LAUDERDALE	*	
PARKLAND	*	
TAMARAC	15,438.00	2.9%
COCONUT CREEK	*	
WESTON	16,159.15	3.1%
SOUTHWEST RANCHES	*	
WEST PARK	*	
UNASSIGNED	*	
* COMBINED CITIES REVENUE	\$58,772.39	11.1%
TOTAL REVENUE	\$527,438.27	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%
JANUARY	6,243,085.39	7,172,947.41	929,862.02	14.9%
FEBRUARY	6,892,697.69	7,341,336.05	448,638.36	6.5%
MARCH	7,645,605.73	3,394,991.67	(4,250,614.06)	-55.6%
APRIL	5,658,347.83	527,438.27	(5,130,909.56)	-90.7%
FY TO DATE TOTAL	\$39,988,498.30	\$33,017,106.84	(\$6,971,391.46)	-17.4%
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:

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