



Finance and Administrative 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 9, 2024

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 2023 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  
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 2023 REPORTING PERIOD  
WITH COLLECTIONS BY THE COUNTY AS OF JANUARY 31, 2024**

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 2023 reporting period collections totaled \$7,564,750.60 a decrease of 0.4% (\$32,323.03), when compared to collections for the same period last year. The GFLCVB portion of FY 2024 revenue collected through the December 2023 reporting period, totaled \$19,302,473.80, a decrease of 3.4% (\$683,876.72) when compared to collections for the same period last year.
2. The top ten hotel December 2023 revenue increased an average of 1.3% when compared with the same month last year and represented 17.1% of total revenue collected during the month.
3. December 2023 reporting period collections from all hotels totaled \$8,261,194.04 and represented 72.8% of total revenue collected during the month. Non-hotel revenue totaled \$3,083,512.20 and represented 27.2% of total revenue collected during the month. FY 2024 hotel revenue collected through the December 2023 reporting period totaled \$21,138,008.44 and represented 73.0% of total revenue collected. Non-hotel revenue collected through the December 2023 reporting period totaled \$7,812,390.13 and represented 27.0% of total revenue collected.
4. The collection expense for December 2023 was \$77,258.47. The GFLCVB's portion was \$49,340.14 which represents 0.7% of the GFLCVB's monthly reporting period revenues. To date in FY 2024, GFLCVB expenses total \$115,365.57 which represents 0.6% of the GFLCVB reporting period revenue collected through January 31, 2024.

**Administration, Enforcement & Auditing  
(January 2024 Activities)**

1. Our staff processed 425 phone calls, 296 pieces of incoming mail and processed 2,938 returns. We issued 6 over/under notices, assisted 20 walk-in customers, and mailed 1 Notice of Inquiry.
2. Forty-three new accounts (296 units) were added during the month.
3. We issued 107 delinquency notices, 18 Notices of Intent to Lien and 1 Final Tax Assessment Notice.
4. No liens were filed or released. Auditors completed 2 audits.

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

DECEMBER 2023 CUSTOMER REPORTING PERIOD  
 FOUR CENT TAX COLLECTION ACTIVITY AS OF JANUARY 31, 2024 (GFLCVB)

	TAX PAYMENTS	PENALTIES	INTEREST	TOTAL RPT. PERIOD	TOTAL FISCAL YEAR TO DATE
DECEMBER COLLECTIONS 2023 (Four-cent Tax)	\$7,559,922.59	\$4,812.13	\$15.88	\$7,564,750.60	\$19,302,473.80
DECEMBER COLLECTIONS 2022 (Four-cent Tax)	7,585,154.99	11,830.86	87.78	7,597,073.63	19,986,350.52
INCREASE/(DECREASE) IN COLLECTIONS	(\$25,232.40)			(\$32,323.03)	(\$683,876.72)
PERCENTAGE OF CHANGE	-0.3%			-0.4%	-3.4%
TRANSACTIONS	3,060				6,098
NEW ACCOUNTS	43				128
ADDITIONAL UNITS	296				1,042
OPERATING EXPENSES - GFLCVB PORTION	\$49,340.14				\$115,365.57
OPERATING EXPENSE % OF COLLECTION	0.7%				0.6%

**LOCALLY ADMINISTERED TOURIST/CONVENTION DEVELOPMENT TAX REPORT**

**County: BROWARD**

**Reporting Period (Month) December 2023**

**Prepared By: Karen Dai (954) 357-8499**

<b>TAX COLLECTION AS OF 1/31/2024</b>	
1. Gross Rental Receipts	\$201,420,248.24
2. Exempt Rental Receipts	(\$10,988,186.83)
3. Taxable Rental Receipts	\$190,432,061.41
4. Total Tax Collected	\$11,358,161.48
5. Adjustments	0.00
6. Total Tax Due	\$11,358,161.48
7. Less Collection Allowance	(\$18,283.25)
8. Plus Penalty	\$4,812.13
9. Plus Interest	\$15.88
10. TOTAL AMOUNT REMITTED	\$11,344,706.24
11. Current Tax Rate:	
a. Tourist Tax	6%
b. Convention Tax	-0-
<b>TAX DISTRIBUTION DATA</b>	
12. Distribution to the Tourist Development Council	\$7,515,410.46
13. Distributions to Other Governments	3,752,037.31
14. Tax Collector Commission	77,258.47
15. Total Collection Distributed for Month	\$11,344,706.24

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 SIX CENT TAX REVENUE BY CITIES FY 2024  
 REPORTING PERIOD: DECEMBER 2023  
 AS OF JANUARY 31, 2024

CITY	NOVEMBER 2023 REVENUE	PERCENT OF TOTAL	FY TOTAL TO DATE	PERCENT OF FY TOTAL
MUNICIPAL SERVICES DISTRICT	*		*	
LAUDERDALE BY THE SEA	\$213,720.63	1.9%	\$558,063.13	1.9%
FORT LAUDERDALE	5,269,120.27	46.4%	13,382,757.93	46.2%
DANIA BEACH	879,708.60	7.8%	2,304,468.21	8.0%
HOLLYWOOD	1,862,264.33	16.4%	4,886,026.61	16.9%
PEMBROKE PARK	*		*	
WILTON MANORS	93,875.49	0.8%	261,167.98	0.9%
COOPER CITY	*		*	
DEERFIELD BEACH	479,010.23	4.2%	1,119,548.11	3.9%
MARGATE	*		*	
HILLSBORO BEACH	*		*	
LIGHTHOUSE POINT	31,740.58	0.3%	88,054.51	0.3%
POMPANO BEACH	523,004.58	4.6%	1,414,864.90	4.9%
SEA RANCH LAKES	*		*	
OAKLAND PARK	*		*	
LAZY LAKES	*		*	
LAUDERHILL	*		*	
LAUDERDALE LAKES	*		*	
CITY OF SUNRISE	*		*	
PLANTATION	324,389.97	2.9%	867,707.43	3.0%
DAVIE	*		*	
HALLANDALE BEACH	215,157.66	1.9%	564,656.88	2.0%
PEMBROKE PINES	*		*	
MIRAMAR	198,167.83	1.7%	531,075.54	1.8%
CORAL SPRINGS	*		*	
NORTH LAUDERDALE	*		*	
PARKLAND	*		*	
TAMARAC	99,769.95	0.9%	259,406.28	0.9%
COCONUT CREEK	*		*	
WESTON	153,385.18	1.4%	380,391.73	1.3%
SOUTHWEST RANCHES	*		*	
WEST PARK	*		*	
UNASSIGNED	*		*	
* COMBINED CITIES REVENUE	1,001,390.94	8.8%	2,332,209.32	8.1%
TOTAL REVENUE	\$11,344,706.24	100.0%	\$28,950,398.56	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 - TOTAL SIX CENT TAX REVENUE**

<b>REPORTING PERIOD</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>Variance</b>	<b>% OF CHANGE</b>
OCTOBER	\$9,488,650.90	\$8,715,002.46	(\$773,648.44)	-8.2%
NOVEMBER	9,091,050.66	8,890,689.86	(200,360.80)	-2.2%
DECEMBER	11,389,645.39	11,344,706.24	(44,939.15)	-0.4%
<b>FY TOTAL TO DATE</b>	<b>\$29,969,346.95</b>	<b>\$28,950,398.56</b>	<b>(\$1,018,948.39)</b>	<b>-3.4%</b>
JANUARY	13,681,870.56			
FEBRUARY	15,111,815.30			
MARCH	16,172,846.31			
APRIL	12,216,789.64			
MAY	9,207,074.96			
JUNE	8,117,828.86			
JULY	8,425,515.12			
AUGUST	7,223,122.96			
SEPTEMBER	6,493,409.88			
<b>FY TOTAL</b>	<b>\$126,619,620.54</b>			

BROWARD COUNTY  
 FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT  
 RECORDS, TAXES AND TREASURY DIVISION  
 TOURIST DEVELOPMENT TAX SECTION  
 FOUR CENT TAX (GFLCVB) REVENUE BY CITIES FY 2024  
 REPORTING PERIOD: DECEMBER 2023  
 AS OF JANUARY 31, 2024

CITY	DECEMBER 2023	PERCENT OF TOTAL
MUNICIPAL SERVICES DISTRICT	*	
LAUDERDALE BY THE SEA	142,633.20	1.9%
FORT LAUDERDALE	3,513,098.92	46.4%
DANIA BEACH	586,472.67	7.8%
HOLLYWOOD	1,241,843.58	16.4%
PEMBROKE PARK	*	
WILTON MANORS	62,658.26	0.8%
COOPER CITY	*	
DEERFIELD BEACH	319,440.28	4.2%
MARGATE	*	
HILLSBORO BEACH	*	
LIGHTHOUSE POINT	21,243.92	0.3%
POMPANO BEACH	348,940.01	4.6%
SEA RANCH LAKES	*	
OAKLAND PARK	*	
LAZY LAKES	*	
LAUDERHILL	*	
LAUDERDALE LAKES	*	
CITY OF SUNRISE	*	
PLANTATION	216,276.75	2.9%
DAVIE	*	
HALLANDALE BEACH	143,458.36	1.9%
PEMBROKE PINES	*	
MIRAMAR	132,111.94	1.7%
CORAL SPRINGS	*	
NORTH LAUDERDALE	*	
PARKLAND	*	
TAMARAC	66,529.98	0.9%
COCONUT CREEK	*	
WESTON	102,256.85	1.4%
SOUTHWEST RANCHES	*	
WEST PARK	*	
UNASSIGNED	*	
* COMBINED CITIES REVENUE	\$667,785.88	8.8%
TOTAL REVENUE	\$7,564,750.60	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 - FOUR CENT TAX REVENUE**

<b>REPORTING PERIOD</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>Varirance</b>	<b>% OF CHANGE</b>
OCTOBER	\$6,326,884.43	\$5,810,359.87	(\$516,524.56)	-8.2%
NOVEMBER	6,062,392.46	5,927,363.33	(\$135,029.13)	-2.2%
DECEMBER	7,597,073.63	7,564,750.60	(\$32,323.03)	-0.4%
<b>FY TOTAL TO DATE</b>	<b>\$19,986,350.52</b>	<b>\$19,302,473.80</b>	<b>(\$683,876.72)</b>	<b>-3.4%</b>
JANUARY	9,121,779.97			
FEBRUARY	10,077,482.53			
MARCH	10,783,547.75			
APRIL	8,146,070.40			
MAY	6,139,708.82			
JUNE	5,414,374.68			
JULY	5,620,594.56			
AUGUST	4,818,973.30			
SEPTEMBER	4,330,485.64			
<b>FY TOTAL</b>	<b>\$84,439,368.17</b>			