



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

November 07, 2023

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' September 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' SEPTEMBER 2023 REPORTING PERIOD
WITH COLLECTIONS BY THE COUNTY AS OF OCTOBER 31, 2023**

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 September 2023 reporting period collections totaled \$4,330,485.64 a decrease of 10.0% (\$478,625.59), when compared to collections for the same month in FY 2022. The GFLCVB portion of FY 2023 revenue collected through the September 2023 reporting period, totaled \$84,439,368.17, an increase of 2.2% (\$1,849,467.60) when compared to collections for the same period last year.
2. The top ten hotel September 2023 revenue decreased an average of 2.2% when compared with the same month last year and represented 16.5% of total revenue collected during the month.
3. September 2023 reporting period collections from all hotels totaled \$4,489,615.06 and represented 69.1% of total revenue collected during the month. Non-hotel revenue totaled \$2,003,794.82 and represented 30.9% of total revenue collected during the month. FY 2023 hotel revenue collected through the September 2023 reporting period totaled \$92,373,553.46 and represented 73.0% of total revenue collected. Non-hotel revenue collected through the September 2023 reporting period totaled \$34,246,067.08 and represented 27.0% of total revenue collected.
5. The collection expense for September 2023 was \$73,860.06. The GFLCVB's portion was \$45,598.44 which represents 1.1% of the GFLCVB's monthly reporting period revenues. To date in FY 2023, GFLCVB expenses total \$438,607.30 which represents 0.5% of the GFLCVB reporting period revenue collected through October 31, 2023.

**Administration, Enforcement & Auditing
(October 2023 Activities)**

1. Our staff processed 360 phone calls, 177 pieces of incoming mail and processed 2,256 returns. We issued 4 over/under notices and assisted 13 walk-in customers.
2. Sixty new accounts (216 units) were added in October 2023.
3. We issued 132 delinquency notices and 42 Notices of Intent to Lien.
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

SEPTEMBER 2023 CUSTOMER REPORTING PERIOD
 FOUR CENT TAX COLLECTION ACTIVITY AS OF OCTOBER 31, 2023 (GFLCVB)

	TAX PAYMENTS	PENALTIES	INTEREST	TOTAL RPT. PERIOD	TOTAL FISCAL YEAR TO DATE
SEPTEMBER COLLECTIONS 2023 (Four-cent Tax)	\$4,325,854.97	\$4,601.14	\$29.53	\$4,330,485.64	\$84,439,368.17
SEPTEMBER COLLECTIONS 2022 (Four-cent Tax)	4,804,782.41	4,288.58	40.24	4,809,111.23	82,589,900.57
INCREASE/(DECREASE) IN COLLECTIONS	(\$478,927.44)			(\$478,625.59)	\$1,849,467.60
PERCENTAGE OF CHANGE	-10.0%			-10.0%	2.2%
TRANSACTIONS	2,390				22,260
NEW ACCOUNTS	60				726
ADDITIONAL UNITS	216				4,280
OPERATING EXPENSES - GFLCVB PORTION	\$45,598.44				\$438,607.30
OPERATING EXPENSE % OF COLLECTION	1.1%				0.5%

LOCALLY ADMINISTERED TOURIST/CONVENTION DEVELOPMENT TAX REPORT

County: BROWARD

Reporting Period (Month) September 2023

Prepared By: Janet Po (954) 357-6172

TAX COLLECTION AS OF 10/31/2023	
1. Gross Rental Receipts	\$116,525,105.78
2. Exempt Rental Receipts	(\$7,239,657.81)
3. Taxable Rental Receipts	\$109,285,447.97
4. Total Tax Collected	\$6,502,339.07
5. Adjustments	0.00
6. Total Tax Due	\$6,502,339.07
7. Less Collection Allowance	(\$13,559.86)
8. Plus Penalty	\$4,601.14
9. Plus Interest	\$29.53
10. TOTAL AMOUNT REMITTED	\$6,493,409.88
11. Current Tax Rate:	
a. Tourist Tax	6%
b. Convention Tax	-0-
TAX DISTRIBUTION DATA	
12. Distribution to the Tourist Development Council	\$4,284,887.20
13. Distributions to Other Governments	2,134,662.62
14. Tax Collector Commission	73,860.06
15. Total Collection Distributed for Month	\$6,493,409.88

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 2023
 REPORTING PERIOD: SEPTEMBER 2023
 AS OF OCTOBER 30, 2023

CITY	SEPTEMBER 2023 REVENUE	PERCENT OF TOTAL	FY TOTAL TO DATE	PERCENT OF FY TOTAL
MUNICIPAL SERVICES DISTRICT	*		*	
LAUDERDALE BY THE SEA	\$120,471.64	1.9%	\$2,602,038.99	2.1%
FORT LAUDERDALE	2,786,993.82	42.9%	57,351,926.71	45.3%
DANIA BEACH	516,413.31	8.0%	10,168,897.38	8.0%
HOLLYWOOD	1,188,222.60	18.3%	22,744,659.25	18.0%
PEMBROKE PARK	*		*	
WILTON MANORS	72,704.68	1.1%	1,171,446.57	0.9%
COOPER CITY	*		*	
DEERFIELD BEACH	253,473.87	3.9%	5,065,033.64	4.0%
MARGATE	*		*	
HILLSBORO BEACH	*		*	
LIGHTHOUSE POINT	17,109.92	0.3%	338,410.50	0.3%
POMPANO BEACH	354,566.38	5.5%	6,659,566.97	5.3%
SEA RANCH LAKES	*		*	
OAKLAND PARK	*		*	
LAZY LAKES	*		*	
LAUDERHILL	*		*	
LAUDERDALE LAKES	*		*	
CITY OF SUNRISE	*		*	
PLANTATION	221,456.32	3.4%	3,815,764.26	3.0%
DAVIE	*		*	
HALLANDALE BEACH	140,042.90	2.2%	2,346,619.30	1.9%
PEMBROKE PINES	*		*	
MIRAMAR	133,579.63	2.1%	2,258,644.14	1.8%
CORAL SPRINGS	*		*	
NORTH LAUDERDALE	*		*	
PARKLAND	*		*	
TAMARAC	68,016.67	1.0%	1,150,524.65	0.9%
COCONUT CREEK	*		*	
WESTON	79,807.67	1.2%	1,667,992.78	1.3%
SOUTHWEST RANCHES	*		*	
WEST PARK	*		*	
UNASSIGNED	*		*	
* COMBINED CITIES REVENUE	540,550.47	8.3%	9,278,095.40	7.3%
TOTAL REVENUE	\$6,493,409.88	100.0%	\$126,619,620.54	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**

REPORTING PERIOD	FY 2022	FY 2023	Variance	% OF CHANGE
OCTOBER	\$7,621,824.54	\$9,488,650.90	\$1,866,826.36	24.5%
NOVEMBER	8,436,979.16	9,091,050.66	654,071.50	7.8%
DECEMBER	11,036,111.82	11,389,645.39	353,533.57	3.2%
JANUARY	11,321,477.76	13,681,870.56	2,360,392.80	20.8%
FEBRUARY	13,565,507.74	15,111,815.30	1,546,307.56	11.4%
MARCH	16,107,722.56	16,172,846.31	65,123.75	0.4%
APRIL	13,282,124.43	12,216,789.64	(1,065,334.79)	-8.0%
MAY	10,423,041.91	9,207,074.96	(1,215,966.95)	-11.7%
JUNE	8,421,147.09	8,117,828.86	(303,318.23)	-3.6%
JULY	8,953,947.44	8,425,515.12	(528,432.32)	-5.9%
AUGUST	7,489,644.87	7,223,122.96	(266,521.91)	-3.6%
SEPTEMBER	7,211,498.83	6,493,409.88	(718,088.95)	-10.0%
FY TOTAL	\$123,871,028.15	\$126,619,620.54	\$2,748,592.39	2.2%

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

CITY	SEPTEMBER 2023	PERCENT OF TOTAL
MUNICIPAL SERVICES DISTRICT	*	
LAUDERDALE BY THE SEA	80,364.38	1.9%
FORT LAUDERDALE	1,858,569.31	42.9%
DANIA BEACH	344,275.74	8.0%
HOLLYWOOD	792,564.27	18.3%
PEMBROKE PARK	*	
WILTON MANORS	48,536.66	1.1%
COOPER CITY	*	
DEERFIELD BEACH	169,015.97	3.9%
MARGATE	*	
HILLSBORO BEACH	*	
LIGHTHOUSE POINT	11,406.61	0.3%
POMPANO BEACH	236,594.55	5.5%
SEA RANCH LAKES	*	
OAKLAND PARK	*	
LAZY LAKES	*	
LAUDERHILL	*	
LAUDERDALE LAKES	*	
CITY OF SUNRISE	*	
PLANTATION	147,637.59	3.4%
DAVIE	*	
HALLANDALE BEACH	93,417.16	2.2%
PEMBROKE PINES	*	
MIRAMAR	89,053.13	2.1%
CORAL SPRINGS	*	
NORTH LAUDERDALE	*	
PARKLAND	*	
TAMARAC	45,344.46	1.0%
COCONUT CREEK	*	
WESTON	53,221.79	1.2%
SOUTHWEST RANCHES	*	
WEST PARK	*	
UNASSIGNED	*	
* COMBINED CITIES REVENUE	\$360,484.02	8.3%
TOTAL REVENUE	\$4,330,485.64	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**

REPORTING PERIOD	FY 2022	FY 2023	Varirance	% OF CHANGE
OCTOBER	\$5,081,593.36	\$6,326,884.43	\$1,245,291.07	24.5%
NOVEMBER	5,626,264.25	6,062,392.46	436,128.21	7.8%
DECEMBER	7,359,001.24	7,597,073.63	238,072.39	3.2%
JANUARY	7,547,797.81	9,121,779.97	1,573,982.16	20.9%
FEBRUARY	9,044,075.29	10,077,482.53	1,033,407.24	11.4%
MARCH	10,740,038.71	10,783,547.75	43,509.04	0.4%
APRIL	8,854,924.49	8,146,070.40	(708,854.09)	-8.0%
MAY	6,949,748.09	6,139,708.82	(810,039.27)	-11.7%
JUNE	5,614,536.92	5,414,374.68	(200,162.24)	-3.6%
JULY	5,969,383.48	5,620,594.56	(348,788.92)	-5.8%
AUGUST	4,993,425.70	4,818,973.30	(174,452.40)	-3.5%
SEPTEMBER	4,809,111.23	4,330,485.64	(478,625.59)	-10.0%
FY TOTAL	\$82,589,900.57	\$84,439,368.17	\$1,849,467.60	2.2%