

# AGENDA

## FOX CITIES HOTEL ROOM TAX COMMISSION

December 17, 2018

3:00 p.m.

Fox Cities Convention & Visitors Bureau  
3433 West College Avenue, Appleton, Wisconsin

Call to order	Bruce Sherman
Roll call of membership	Bruce Sherman
Approval of September 17, 2018 Meeting Minutes	Bruce Sherman
Financial Report on Status of Room Tax Collections 1. Outstanding Room Tax from City of Kaukauna	Pam Seidl
CVB Report	Pam Seidl
Old Business	Bruce Sherman
New Business 1. Presentation by Host Compliance re: 3 <sup>rd</sup> Party Rentals	Bruce Sherman
Adjournment	Bruce Sherman

Upcoming meeting dates (all at the CVB) –

Monday, March 18, 2019

Monday, June 17, 2019 -- First meeting of NEW TERM

Monday, September 16, 2019

Monday, December 16, 2019

REASONABLE ACCOMMODATIONS FOR PERSONS WITH DISABILITIES WILL BE MADE UPON  
REQUEST AND IF FEASIBLE.

**FOX CITIES ROOM TAX COMMISSION  
MEETING MINUTES**

**DATE:** September 24, 2018

**TIME:** 3:00 p.m.

**PLACE:** Fox Cities Convention & Visitors Bureau

**PRESENT:** Tony Saucerman, Bruce Sherman, Mike Easker, George Dearborn, Deb Johnson, Jim March, Bob Benz, John Jacobs, Dani Block, Thomas Wilde, Barbara Rein, Linda Garvey, Dave Schowalter, Karen Harkness, Mike Weaver

**ABSENT:** Jim Gunz, Chuck Gifford, James Fenlon

**STAFF:** Pam Seidl, Kim Tisler

**GUESTS:** Eric Wied (Associated Trust Co.), John Mehan (Baird)

- I. **CALL TO ORDER:** Mr. Sherman called the meeting to order at 3:00pm.
- II. **ROLL CALL of MEMBERSHIP:** A list of Commission members was passed around and those in attendance initialed the sheet.
- III. **MINUTES:** Minutes of the June, 2018 meeting were mailed in advance. The minutes were revised to reflect that Ms. Harkness attended this meeting. **Mr. Benz moved approval of the June minutes as presented. Second by Ms. Johnson. Motion carried.**
- IV. **FINANCIAL REPORT:** Ms. Seidl provided an overview of the financial report and touched on the changes that came with the collection of 2<sup>nd</sup> quarter 2018 room tax. The meeting packet provided a detailed report showing 2<sup>nd</sup> quarter room tax collections, along with a historical summary of room tax collected since January 2016. Mr. Easker asked for clarification on receipt of room tax from the City of Kaukauna reported as 2<sup>nd</sup> quarter receipts. The municipal collections summary report will be updated to add a footnote showing that what is reported as 2<sup>nd</sup> quarter room tax is actually 4<sup>th</sup> quarter 2017 but collected only recently. Mike Weaver, City of Kaukauna Commission representative, noted that the City's attorney continues to pursue collection of outstanding 1<sup>st</sup> and 2<sup>nd</sup> 2018 room tax.

The Commission's Discretionary Fund balance is \$23,133.50, therefore municipal member contributions for the current year are suspended until the Discretionary Funds fall below \$15,000.00.

**Mr. Benz moved approval of the August 2018 financial report as presented. Second by Mr. Wilde. Motion carried.**

V. **UPDATE ON FISCAL AGENCY AGREEMENT & REPORTING PROCESS:** Eric Wied of Associated Trust provided an update as to how 2<sup>nd</sup> quarter 2018 room tax was collected and reported to area municipalities. Mr. Wied welcomed feedback from Commission members and it was agreed that quarterly collections reports would be provided to the municipalities.

VI. **REPORT ON FINAL FINANCING DETAILS OF THE FOX CITIES EXHIBITION CENTER BONDS:** John Mehan of Baird provided a detailed document which summarizes the final financing details for the Community Development Authority of the Town of Grand Chute's Fox Cities Champion Center project.

VII. **CVB REPORT:** Ms. Seidl reminded Commission members that groundbreaking for the Fox Cities Champion Center would take place at 1:30pm on September 18, 2018.

The CVB's marketing department hosted two travel writers press tours in 2018. These press tours have been a great opportunity to promote the Fox Cities through travel articles.

The Fox Cities CVB's Board of Directors will meet with CVB staff on September 25 for their annual day-long Strategic Planning Retreat. The retreat is meant to revisit the organization's mission and continue goal-setting for the organization.

VIII. **OLD BUSINESS:** None.

IX. **NEW BUSINESS:** The subject of third-party services to collect room taxes from housing marketplaces was discussed. Most Fox Cities municipalities do not have the staff, time or the resources to seek out and enforce collections from housing properties that are not paying room tax. Ms. Seidl gave some insight as to how other communities handle this situation. Some look to a third-party service to identify properties not collecting room tax in order to enforce collection and payment of this tax. Commission members asked Ms. Seidl to arrange for an informational session on the topic during the December 2018 meeting.

X. **ADJOURNMENT: Mr. Sherman moved for adjournment. Second by Mr. March. Motion carried.**

**Next Meeting: Monday, December 17 at 3 p.m.**

**Fox Cities Room Tax Commission  
Balance Sheet  
November 30, 2018**

	<b>Current Year</b>	<b>Prior Year</b>
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash</b>		
CFCU Rm Tax Expo Ctr-Tour Fac	\$ 0.00	\$ 544,833.22
BLC Expo Center MM Acct	0.00	1,331,311.55
BLC Fox Cities Rm Tax Comm	23,133.50	7,521.00
Total Cash	23,133.50	1,883,665.77
Total Current Assets	23,133.50	1,883,665.77
<b>Other Assets</b>		
Total Other Assets	0.00	0.00
<b>TOTAL ASSETS</b>	<b>\$ 23,133.50</b>	<b>\$ 1,883,665.77</b>
 <b>LIABILITIES AND CAPITAL</b>		
<b>Current Liabilities</b>		
Total Current Liabilities	0.00	0.00
<b>Long-term Liabilities</b>		
BLC Expo Center	0.00	1,876,144.77
BLC Fox Cities Rm Tax Comm	23,133.50	7,521.00
Total Long-Term Liabilities	23,133.50	1,883,665.77
Total Liabilities	23,133.50	1,883,665.77
<b>Capital</b>		
Net Income	0.00	0.00
<b>TOTAL LIABILITIES &amp; CAPITAL</b>	<b>\$ 23,133.50</b>	<b>\$ 1,883,665.77</b>

**Fox Cities Room Tax Commission  
Summary Income Statement  
For the Eleven Months Ending November 30, 2018**

	<b>Current Year</b>	<b>Prior Yr to Date</b>
<b><u>Revenues</u></b>		
Room Tax Income - Expo Cntr*	765,130.14	1,725,633.38
Room Tax Commission Member Account	25,000.00	5,700.00
Interest Income	5,537.81	1,937.77
<b>Total Revenues</b>	<b>795,667.95</b>	<b>1,733,271.15</b>
<b><u>Expenses</u></b>		
Herrling Clark Law	1867.50	9,599.00
Community First Credit Union Service Chrg	20.00	0.00
<b>Total Expenses</b>	<b>1,887.50</b>	<b>9,599.00</b>
<b>Net Income</b>	<b>\$ 793,780.45</b>	<b>\$ 1,723,672.15</b>

\*These funds were transferred to Associated Trust for the financing of the Fox Cities Exhibition Center June 22, 2018.

**Hotel/Motel Transient Room Tax Remittance 2018 - 1st Quarter**

	Appleton	Grand Chute	Kaukauna	Kimberly	Little Chute	City Menasha	Vlg Fox Crossing	City Neenah	Twn Neenah	Sherwood	Total
Room Revenue for Quarter	\$ 3,870,925.50	\$ 5,821,789.88	\$ 121,395.50	\$ 881,155.53	\$ 180,611.50	\$ 2,525.88	\$ 4,533.27	\$ 1,363,423.70	\$ 270.00	\$ -	\$ 12,246,630.76
<b>Room tax receipts for quarter</b>	<b>\$ 387,092.55</b>	<b>\$ 582,178.99</b>	<b>\$ 12,139.55</b>	<b>\$ 88,115.55</b>	<b>\$ 18,061.15</b>	<b>\$ 252.59</b>	<b>\$ 453.33</b>	<b>\$ 136,342.37</b>	<b>\$ 27.00</b>	<b>\$ -</b>	<b>\$ 1,224,663.08</b>
CVB Allocation	\$ 116,127.77	\$ 174,653.70	\$ 3,641.87	\$ 26,434.67	\$ 5,418.35	\$ 75.78	\$ 136.00	\$ 40,902.71	\$ 8.10	\$ -	\$ 367,398.92
LESS amount retained by municipality	\$ 5,806.39	\$ 8,732.68	\$ 182.09	\$ 1,321.73	\$ 270.92	\$ 3.79	\$ 6.80	\$ 2,045.14	\$ 0.41	\$ -	\$ 18,369.95
<b>Net CVB allocation</b>	<b>\$ 110,321.38</b>	<b>\$ 165,921.01</b>	<b>\$ 3,459.77</b>	<b>\$ 25,112.93</b>	<b>\$ 5,147.43</b>	<b>\$ 71.99</b>	<b>\$ 129.20</b>	<b>\$ 38,857.58</b>	<b>\$ 7.70</b>	<b>\$ -</b>	<b>\$ 349,028.98</b>
<b>Exhibition Center allocation</b>	<b>\$ 116,149.01</b>	<b>\$ 174,653.70</b>	<b>\$ 3,641.87</b>	<b>\$ 26,434.67</b>	<b>\$ 5,418.35</b>	<b>\$ 75.78</b>	<b>\$ 136.00</b>	<b>\$ 40,902.71</b>	<b>\$ 8.10</b>	<b>\$ -</b>	<b>\$ 367,420.17</b>
<b>Sports Facilities allocation</b>	<b>\$ 38,709.26</b>	<b>\$ 58,217.90</b>	<b>\$ 1,213.96</b>	<b>\$ 8,811.56</b>	<b>\$ 1,806.12</b>	<b>\$ 25.26</b>	<b>\$ 45.33</b>	<b>\$ 13,634.24</b>	<b>\$ 2.70</b>	<b>\$ -</b>	<b>\$ 122,466.31</b>
Total remitted to CVB	\$ 265,179.64	\$ 398,792.61	\$ 8,315.59	\$ 60,359.15	\$ 12,371.89	\$ 173.02	\$ 310.53	\$ 93,394.52	\$ 18.50	\$ -	\$ 838,915.45
<b>PAC allocation (remitted to Associated</b>	<b>\$ 77,418.51</b>	<b>\$ 116,435.80</b>	<b>\$ 2,427.91</b>	<b>\$ 17,623.11</b>	<b>\$ 3,612.23</b>	<b>\$ 50.52</b>	<b>\$ 90.67</b>	<b>\$ 27,268.47</b>	<b>\$ 5.40</b>	<b>\$ -</b>	<b>\$ 244,932.62</b>
Municipality allocation to be retained by municipality	\$ 38,709.26	\$ 58,217.90	\$ 1,213.96	\$ 8,811.56	\$ 1,806.12	\$ 25.26	\$ 45.33	\$ 13,634.24	\$ 2.70	\$ -	\$ 122,466.31
Municipality portion of CVB allocation	\$ 5,806.39	\$ 8,732.68	\$ 182.09	\$ 1,321.73	\$ 270.92	\$ 3.79	\$ 6.80	\$ 2,045.14	\$ 0.41	\$ -	\$ 18,369.95
<b>Total Amount retained by Municipality</b>	<b>\$ 44,515.64</b>	<b>\$ 66,950.58</b>	<b>\$ 1,396.05</b>	<b>\$ 10,133.29</b>	<b>\$ 2,077.03</b>	<b>\$ 29.05</b>	<b>\$ 52.13</b>	<b>\$ 15,679.37</b>	<b>\$ 3.11</b>	<b>\$ -</b>	<b>\$ 140,836.25</b>

<b>Net CVB allocation</b>	\$ 349,028.98
<b>Exhibition Center allocation</b>	\$ 367,420.17
<b>Sports Facilities allocation</b>	\$ 122,466.31
<b>PAC allocation (remitted to Associated</b>	\$ 244,932.62
<b>Total Amount retained by Municipality</b>	<u>\$ 140,836.25</u>
<b>Total</b>	<b>\$ 1,224,684.32</b>

City of Kaukauna \$121,395.50 is  
3rd Quarter 2017

**Hotel/Motel Transient Room Tax Remittance 2018 - 2nd Quarter**

	Appleton	Grand Chute	Kaukauna	Kimberly	Little Chute	City Menasha	Vlg Fox Crossing	City Neenah	TwN Neenah	Sherwood	Total
Room Revenue for Quarter	\$ 4,334,583.83	\$ 7,061,087.12	\$ 83,589.80	\$ 1,188,869.44	\$ 390,870.02	\$ 1,721.75	\$ 2,319.35	\$ 1,740,587.10	\$ 2,657.70	\$ -	\$ 14,806,286.11
Room tax receipts for quarter	\$ 433,458.38	\$ 706,108.71	\$ 8,358.98	\$ 118,886.94	\$ 39,087.00	\$ 172.18	\$ 231.94	\$ 174,058.71	\$ 265.77	\$ -	\$ 1,480,628.61
CVB Allocation	\$ 123,535.64	\$ 201,240.98	\$ 2,382.31	\$ 33,882.78	\$ 11,139.80	\$ 49.07	\$ 66.10	\$ 49,606.73	\$ 75.74	\$ -	\$ 421,979.15
Exhibition Center allocation	\$ 130,037.51	\$ 211,832.61	\$ 2,507.69	\$ 35,666.08	\$ 11,726.10	\$ 51.65	\$ 69.58	\$ 52,217.61	\$ 79.73	\$ -	\$ 444,188.58
Sports Facilities allocation	\$ 130,037.51	\$ 211,832.61	\$ 2,507.69	\$ 35,666.08	\$ 11,726.10	\$ 51.65	\$ 69.58	\$ 52,217.61	\$ 79.73	\$ -	\$ 444,188.58
Municipality allocation	\$ 49,847.71	\$ 81,202.50	\$ 961.28	\$ 13,672.00	\$ 4,495.01	\$ 19.80	\$ 26.67	\$ 20,016.75	\$ 30.56	\$ -	\$ 170,272.29

CVB allocation	\$ 421,979.15
Exhibition Center allocation	\$ 444,188.58
Sports Facilities allocation	\$ 444,188.58
Municipality	\$ 170,272.29
<b>Total</b>	<b>\$ 1,480,628.61</b>

City of Kaukauna \$83,589.80 is  
4th Quarter 2017

**Hotel/Motel Transient Room Tax Remittance 2018 - 3rd Quarter**

	Appleton	Grand Chute	Kaukauna	Kimberly	Little Chute	City Menasha	Vlg Fox Crossing	City Neenah	TwN Neenah	Sherwood	Total
Room Revenue for Quarter	\$ 5,546,694.80	\$ 9,660,209.10	\$ -	\$ 1,338,574.00	\$ 569,840.33	\$ 16,138.89	\$ 2,108.58	\$ 2,184,363.50	\$ 4,277.39		\$ 19,322,206.59
Room tax receipts for quarter	<b>\$ 554,669.48</b>	<b>\$ 966,020.91</b>	\$ -	<b>\$ 133,857.40</b>	<b>\$ 56,984.03</b>	<b>\$ 1,613.89</b>	<b>\$ 210.86</b>	<b>\$ 218,436.35</b>	<b>\$ 427.74</b>	\$ -	<b>\$ 1,932,220.66</b>
CVB Allocation	\$ 158,080.80	\$ 275,315.96	\$ -	\$ 38,149.36	\$ 16,240.45	\$ 459.96	\$ 60.09	\$ 62,254.36	\$ 121.91	\$ -	<b>\$ 550,682.89</b>
Exhibition Center allocation	<b>\$ 166,400.84</b>	<b>\$ 289,806.27</b>	\$ -	<b>\$ 40,157.22</b>	<b>\$ 17,095.21</b>	<b>\$ 484.17</b>	<b>\$ 63.26</b>	<b>\$ 65,530.91</b>	<b>\$ 128.32</b>	\$ -	<b>\$ 579,666.20</b>
Sports Facilities allocation	<b>\$ 166,400.84</b>	<b>\$ 289,806.27</b>	\$ -	<b>\$ 40,157.22</b>	<b>\$ 17,095.21</b>	<b>\$ 484.17</b>	<b>\$ 63.26</b>	<b>\$ 65,530.91</b>	<b>\$ 128.32</b>	\$ -	<b>\$ 579,666.20</b>
Municipality allocation	\$ 63,786.99	\$ 111,092.40	\$ -	\$ 15,393.60	\$ 6,553.16	\$ 185.60	\$ 24.25	\$ 25,120.18	\$ 49.19	\$ -	<b>\$ 222,205.38</b>

CVB allocation	\$ 550,682.89
Exhibition Center allocation	\$ 579,666.20
Sports Facilities allocation	\$ 579,666.20
Municipality	<u>\$ 222,205.38</u>
<b>Total</b>	<b>\$ 1,932,220.66</b>





*2018 Municipal Room Tax Collections Summary by Quarter*

<b>2018</b>	<b>1st Quarter</b>	<b>2nd Quarter</b>	<b>3rd Quarter</b>	<b>4th Quarter</b>	<b>Total</b>
<b>CVB allocation</b>	\$ 349,028.98	\$ 421,979.15	\$ 550,682.89	\$ -	\$ 1,321,691.02
<b>Exhibition Center</b>					
<b>allocation</b>	\$ 367,420.17	\$ 444,188.58	\$ 579,666.20	\$ -	\$ 1,391,274.95
<b>Sports Facilities</b>					
<b>allocation</b>	\$ 122,466.31	\$ 444,188.58	\$ 579,666.20	\$ -	\$ 1,146,321.09
<b>PAC allocation</b>					
<b>(remitted to</b>					
<b>Associated</b>	\$ 244,932.62	\$ -	\$ -	\$ -	\$ 244,932.62
<b>Municipality</b>					
<b>allocation</b>	\$ 140,836.25	\$ 170,272.29	\$ 222,205.38	\$ -	\$ 533,313.92
<b>Total</b>	<b>\$ 1,224,684.32</b>	<b>\$ 1,480,628.61</b>	<b>\$ 1,932,220.66</b>	<b>\$ -</b>	<b>\$ 4,637,533.59</b>

**Member Contributions**

	2016 per			
	#members	date paid	member fee	total
Appleton	3	10.24.16	\$ 300.00	\$ 900.00
Grand Chute	3	11.04.16	\$ 300.00	\$ 900.00
Kaukauna	1	02.28.17	\$ 300.00	\$ 300.00
Kimberly	2	10.17.16	\$ 300.00	\$ 600.00
Little Chute	1	10.25.16	\$ 300.00	\$ 300.00
City Menasha	1	10.24.16	\$ 300.00	\$ 300.00
Vlg Fox Crossing	1	10.31.16	\$ 300.00	\$ 300.00
City of Neenah	2	12.19.16	\$ 300.00	\$ 600.00
Town Neenah	1	11.02.16	\$ 300.00	\$ 300.00
Vlg Sherwood	1	10.31.16	\$ 300.00	\$ 300.00
				<b>\$ 4,800.00</b>

	2017 per			
	#members	date paid	member fee	total
Appleton	3	2.28.17	\$ 300.00	\$ 900.00
Grand Chute	3	3.06.17	\$ 300.00	\$ 900.00
Kaukauna	1	2.28.17	\$ 300.00	\$ 300.00
Kimberly	2	2.20.17	\$ 300.00	\$ 600.00
Little Chute	1	7.6.17	\$ 300.00	\$ 300.00
City Menasha	1	6.7.17	\$ 300.00	\$ 300.00
Vlg Fox Crossing	1	2.13.17	\$ 300.00	\$ 300.00
City of Neenah	2	6.7.17	\$ 300.00	\$ 600.00
Town Neenah	1	1.10.17	\$ 300.00	\$ 300.00
Vlg Sherwood	1	2.28.17	\$ 300.00	\$ 300.00
				<b>\$ 4,800.00</b>

**\$ 9,600.00**

Herrling Clark Law 3.24.17 (2,079.00)  
 Invoice 33801-01M **\$ 7,521.00**

BLC Bank check payment transfer \$ (7,520.00)  
 Balance Acct 1192928 at 12.21.17 **\$ 1.00**

Herrling Clark Law 12.21.17 \$ 9,137.50  
 Invoice 44611-00M \$ (7,520.00)  
**\$ 1,617.50**

Herrling Clark Law \$ 250.00  
 Invoice 44611-00M 3.29.18 \$ 1,867.50 **Balance due**

1stQ2018 PAC rm tax held by Assoc Trust Deposit\*\*  
 5.22.18 \$ 25,000.00  
 Herrling Clark payment 5.30.18 \$ (1,867.50)  
\$ 1.00 Previous account balance  
**\$ 23,133.50**

\*\* \$25,000 is Room Tax Commission allotment of post bond closing remainder of PAC room tax revenue May 22, 2018.

**Room Tax Collections History**

	1st Quarter 2016	2nd Quarter 2016	3rd Quarter 2016	4th Quarter 2016	Total 2016	1st Quarter 2017	2nd Quarter 2017	3rd Quarter 2017	4th Quarter 2017	Total 2017	Total 2016-2018 Collections
Net CVB allocation	\$ 326,922.01	\$ 393,617.24	\$ 520,032.13	\$ 407,835.22	\$ 1,648,406.60	\$ 312,557.31	\$ 401,474.39	\$ 513,386.33	\$ 377,824.44	\$ 1,605,242.47	\$ 4,575,340.08
Exhibition Center allocation	\$ 344,128.43	\$ 414,333.94	\$ 547,402.25	\$ 429,300.23	\$ 1,735,164.85	\$ 329,007.70	\$ 422,604.61	\$ 540,406.66	\$ 397,709.94	\$ 1,689,728.91	\$ 4,816,168.71
Sports Facilities allocation	\$ 114,709.49	\$ 138,111.31	\$ 182,467.42	\$ 143,100.08	\$ 578,388.30	\$ 109,669.23	\$ 140,868.20	\$ 180,135.55	\$ 132,569.98	\$ 563,242.96	\$ 2,287,952.35
PAC allocation (remitted to Associated)	\$ 229,418.95	\$ 276,222.62	\$ 364,934.83	\$ 286,200.15	\$ 1,156,776.55	\$ 219,338.47	\$ 281,736.41	\$ 360,271.11	\$ 265,139.96	\$ 1,126,485.95	\$ 2,528,195.12
Total Amount retained by Municipality	\$ 131,915.90	\$ 158,828.01	\$ 209,837.53	\$ 164,565.09	\$ 665,146.53	\$ 126,119.62	\$ 161,998.43	\$ 207,155.89	\$ 152,455.48	\$ 647,729.42	\$ 1,846,189.87
<b>Total</b>	<b>\$ 1,147,094.78</b>	<b>\$ 1,381,113.12</b>	<b>\$ 1,824,674.16</b>	<b>\$ 1,431,000.77</b>	<b>\$ 5,783,882.83</b>	<b>\$ 1,096,692.33</b>	<b>\$ 1,408,682.04</b>	<b>\$ 1,801,355.54</b>	<b>\$ 1,325,699.80</b>	<b>\$ 5,632,429.71</b>	<b>\$ 16,053,846.13</b>

	1st Quarter 2018	2nd Quarter 2018	3rd Quarter 2018	4th Quarter 2018	Total 2018
Net CVB allocation	\$ 349,028.97	\$ 421,979.15	\$ 550,682.89		\$ 1,321,691.01
Exhibition Center allocation	\$ 367,420.17	\$ 444,188.58	\$ 579,666.20		\$ 1,391,274.95
Sports Facilities allocation	\$ 122,466.31	\$ 444,188.58	\$ 579,666.20		\$ 1,146,321.09
PAC allocation (remitted to Associated)	\$ 244,932.62	\$ -	\$ -		\$ 244,932.62
Total Amount retained by Municipality	\$ 140,836.25	\$ 170,272.29	\$ 222,205.38		\$ 533,313.92
<b>Total</b>	<b>\$ 1,224,684.32</b>	<b>\$ 1,480,628.60</b>	<b>\$ 1,932,220.67</b>	<b>\$ -</b>	<b>\$ 4,637,533.59</b>