

AGENDA

FOX CITIES AREA ROOM TAX COMMISSION

June 15, 2020

3:00 p.m.

Via Zoom Call: <https://zoom.us/j/96874411585>

1. Call to order	Mike Easker
2. Roll call of membership	Mike Easker
3. Approval of December 16, 2019 Meeting Minutes	Mike Easker
4. Election of Officers (June 2020 to May 2021) a. Chair b. Vice Chair c. Secretary	Mike Easker
5. Appointment of Hoteliers	Chair
6. Financial Report a. Status of Room Tax Collections b. Outstanding Room Taxes	Pam Seidl
7. Bond Financing Reports a. City of Appleton for Fox Cities Exhibition Center b. Town of Grand Chute for Community First Champion Center	John Mehan, Baird
8. CVB Report a. Audit b. Operations	Pam Seidl
9. Unfinished Business	Chair
10. New Business a. Calculation of Room Tax Penalty per State Statute b. Approval of 2019 Annual Report c. Third Party Room Tax Remittance d. Town of Clayton Room Tax Disbursement e. Discussion re: Invitation for other municipalities to join the Tourism Zone	Chair / Pam Seidl
11. Adjournment	Chair

Upcoming meeting dates. Our intention is to have these meeting in person (locations TBD pending space needs):

- September 21, 2020
- December 21, 2020
- March 15, 2021
- June 21, 2021

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

Fox Cities Hotel Room Tax Commission 2020-2021 Appointments

Term Started	Term Expires	Commissioner	Represents	Address	City	Phone	Email
June 2019	May 2020	Karen Harkness	City of Appleton	100 N. Appleton St.	Appleton WI 54911	920-832-6408	karen.harkness@appleton.org
June 2019	May 2020	Tony Saucerman	City of Appleton	100 N. Appleton St.	Appleton WI 54911	920-832-6440	tony.saucerman@appleton.org
August 2019	May 2020	Linda Garvey	City of Appleton	333 W. College Ave.	Appleton WI 54911	920-733-8000	lgarvey@appletonpvh.com
June 2020	May 2021	Brad Gehring	Town of Grand Chute	5070 W. Century Farm Blvd	Grand Chute WI 54913	920-739-9323	Brad.Gehring@grandchute.net
June 2020	May 2021	Jim March	Town of Grand Chute	1900 W. Grand Chute Blvd	Grand Chute WI 54913	920-832-4773	jim.march@grandchute.net
June 2020	May 2021	Dave Schowalter	Town of Grand Chute	1900 W. Grand Chute Blvd	Grand Chute WI 54913	920-738-7724	dave.schowalter@grandchute.net
June 2020	May 2021	Mike Easker	City of Neenah	211 Walnut St.	Neenah WI 54956	920-886-6140	measker@ci.neenah.wi.us
June 2020	May 2021	Jim Gunz	City of Neenah	1142 Glenayre Drive	Neenah WI 54956	920-729-6358	attygunz@msn.com
June 2020	May 2021	Barbara Rein	Village of Kimberly	515 W. Kimberly Avenue	Kimberly, WI 54136	920-788-7500	brein@vokimberly.org
June 2020	May 2021	Dani Block	Village of Kimberly	515 W. Kimberly Avenue	Kimberly, WI 54136	920-788-7500	dblock@vokimberly.org
June 2020	May 2021	William Van Rossum	City of Kaukauna	144 W. Second Street	Kaukauna, WI 54130	920-766-6372	wvanrossum@kaukauna-wi.org
June 2020	May 2021	Lisa Remiker-DeWall	Village of Little Chute	108 W. Main St.	Little Chute WI 54140	920-423-3855	lisa@littlechutewi.org
June 2020	May 2021	Thomas Wilde	Town of Neenah	163 Kuettel Ct.	Neenah WI 54956	920-725-0014	twilde@new.rr.com
June 2020	May 2021	George Dearborn	Fox Crossing	2000 Municipal Dr.	Neenah WI 54956	920-720-7104	gdearborn@foxcrossingwi.gov
June 2020	May 2021	Jennifer Sassman	City of Menasha	100 Main Street	Menasha WI 54952	920-967-3630	jsassman@ci.menasha.wi.us
June 2019	May 2020	Bob Benz	Village of Sherwood	N7639 Lower Cliff Rd.	Sherwood WI 54169	920-989-1760	bobmarbenz7@aol.com
June 2019	1 year	Deb Johnson	Hotelier	300 West College Ave.	Appleton, WI 54912-2016	(920) 749-0303	debj@copperleafhotel.com
June 2019	1 year	Chuck Gifford	Hotelier	3809 W. Wisconsin Ave.	Appleton, WI 54914	(920) 730-3800	cgifford@wiscohoteles.com

**FOX CITIES ROOM TAX COMMISSION
MEETING MINUTES**

DATE: December 16, 2019

TIME: 3:00 p.m.

PLACE: Fox Cities CVB Board Room

PRESENT: Bruce Sherman, Thomas Wilde, Jim March, Bob Benz, Dani Block, Tony Saucerman, Dave Schowalter, Chuck Gifford, Lisa Remiker-DeWall, Linda Garvey, Deb Johnson

ABSENT: Mike Easker, Jim Gunz, Mike Weaver, John Jacobs, Barbara Rein, George Dearborn, Karen Harkness

STAFF: Kim Tisler

- 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 September 2019 were inadvertently missed in the December meeting packet. Commission members were provided a paper copy. **Mr. Benz moved approval of the September minutes as presented. Second by Mr. Schowalter. Motion carried.**
- IV. **FINANCIAL REPORT:** Ms. Tisler provided an overview of the November 2019 financial report, noting that the Balance Sheet continues to reflect the current cash asset of \$23,133.50. 1st through 3rd quarter 2019 room tax collections were summarized and a historical summary was provided. 2nd quarter and a possible portion of 3rd quarter room tax due from the Red Lion Paper Valley Hotel remains uncollected. The City of Appleton, City of Menasha and the Town of Grand Chute each has one lodging property that has not paid their 3rd quarter room tax. Efforts to collect the overdue tax are underway. **Mr. Benz moved approval of the November financial report as presented. Second by Ms. Johnson. Motion carried.**

Agency Agreement, Section 4 Allocation of Room Tax states that room tax held in the Associated Trust Room Tax Account will be transferred quarterly on each February 15, May 15, August 15 and November 15 each year. Only an amended agreement could change this disbursement guideline.

- V. **CVB REPORT:** No report.
- VI. **OLD BUSINESS:** No report.
- VII. **NEW BUSINESS:**
1. Mr. Sherman announced that John Jacobs, City of Menasha and Mike Weaver, City of Kaukauna have resigned their seat on the Fox Cities Room Tax Commission. Their respective municipality will work to nominate someone to fill these vacancies.
 2. Ms. Remiker-DeWall reported on behalf of a subcommittee that met in order to discuss and clarify Section 3 Notice to Operators, and Section 7 Statement and Reports of the Fiscal Agency Agreement. Commission members asked that the CVB begin sending notices to area lodging properties at the end of each quarter, reminding them of their obligation to pay the room tax owed for the quarter.
- VIII. **ADJOURNMENT: Mr. Schowalter moved for adjournment at 3:10pm. Second by Mr. Benz. Motion carried.**

Next Meeting: Monday, March 16, 2020 at 3 p.m.

**Fox Cities Room Tax Commission
Balance Sheet
May 31, 2020**

	Current Year	Prior Year
ASSETS		
Current Assets		
Cash		
BLC Fox Cities Rm Tax Comm	23,133.50	23,133.50
Total Cash	23,133.50	23,133.50
Total Current Assets	23,133.50	23,133.50
Other Assets		
	0.00	0.00
Total Other Assets	0.00	0.00
<hr/>		
TOTAL ASSETS	\$ 23,133.50	\$ 23,133.50
 LIABILITIES AND CAPITAL		
Current Liabilities		
	\$ 0.00	\$ 0.00
Total Current Liabilities	0.00	0.00
Long-term Liabilities		
BLC Fox Cities Rm Tax Comm	23,133.50	23,133.50
Total Liabilities	23,133.50	23,133.50
Capital		
Net Income	0.00	0.00
TOTAL LIABILITIES & CAPITAL	\$ 23,133.50	\$ 23,133.50

Fox Cities Room Tax Commission

2020 Room Tax Receipts Reporting

2020 Hotel/Motel Room Tax Generated - 1st Quarter

	Appleton*	Grand Chute	Kaukauna	Kimberly	Little Chute	City Menasha	Vlg Fox Crossing	City Neenah	TwN Neenah	Sherwood	Total
Room Revenue for Quarter	\$ 1,597,389.90	\$ 4,098,500.00	\$ 14,969.20	\$ 695,884.80	\$ 286,692.40	\$ 2,359.40	\$ 141,432.20	\$ 744,514.70	\$ 17,978.10		\$ 7,599,720.70
Room tax receipts for quarter	\$ 159,738.99	\$ 409,850.00	\$ 1,496.92	\$ 69,588.48	\$ 28,669.24	\$ 235.94	\$ 11,522.52	\$ 74,451.47	\$ 1,797.81	\$ -	\$ 759,972.07
CVB Allocation	\$ 45,525.61	\$ 116,807.25	\$ 426.62	\$ 19,832.72	\$ 8,170.73	\$ 67.24	\$ 4,030.82	\$ 21,218.67	\$ 512.38	\$ -	\$ 216,592.04
Exhibition Center allocation	\$ 47,921.70	\$ 122,955.00	\$ 449.08	\$ 20,876.54	\$ 8,600.77	\$ 70.78	\$ 4,242.97	\$ 22,335.44	\$ 539.34	\$ -	\$ 227,991.62
Sports Facilities allocation	\$ 47,921.70	\$ 122,955.00	\$ 449.08	\$ 20,876.54	\$ 8,600.77	\$ 70.78	\$ 4,242.97	\$ 22,335.44	\$ 539.34	\$ -	\$ 227,991.62
Municipality allocation	\$ 18,369.98	\$ 47,132.75	\$ 172.15	\$ 8,002.68	\$ 3,296.96	\$ 27.13	\$ 1,626.47	\$ 8,561.92	\$ 206.75	\$ -	\$ 87,396.79

CVB allocation	\$ 216,592.04
Exhibition Center allocation	\$ 227,991.62
Sports Facilities allocation	\$ 227,991.62
Total Amount retained by Municipality	<u>\$ 87,396.79</u>
Total**	\$ 759,972.07

*2ndQ and a portion of 3rdQ 2019 room tax from the Red Lion Paper Valley Hotel remains outstanding.

**1st quarter 2020 room tax is outstanding from (2) City of Appleton, (6) Town of Grand Chute, (2) City of Neenah and (1) City of Kaukauna lodging properties.

Additional funds received in 1st Quarter:

	Appleton	Grand Chute	Kaukauna	Kimberly	Little Chute	City Menasha	Vlg Fox Crossing	City Neenah	TwN Neenah	Sherwood
4thQ 2019	\$ 785.64	\$ 27,653.41		\$ 19,481.01						

2019 Municipal Room Tax Generated Summarized by Quarter

2020	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
CVB allocation	\$ 216,592.04	\$ -	\$ -	\$ -	\$ 216,592.04
Exhibition Center allocation	\$ 227,991.62	\$ -	\$ -	\$ -	\$ 227,991.62
Sports Facilities allocation	\$ 227,991.62	\$ -	\$ -	\$ -	\$ 227,991.62
Municipality allocation	\$ 87,396.79		\$ -	\$ -	\$ 87,396.79
Total	\$ 759,972.07	\$ -	\$ -	\$ -	\$ 759,972.07

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
				\$ 4,800.00

	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
				\$ 4,800.00

\$ 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 Generated Historical Summary

	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
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
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
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
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
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
Total	\$ 1,147,094.78	\$ 1,381,113.12	\$ 1,824,674.16	\$ 1,431,000.77	\$ 5,783,882.83	\$ 1,096,692.33	\$ 1,408,682.04	\$ 1,801,355.54	\$ 1,325,699.80	\$ 5,632,429.71

Note: Funds reported on this summary page reflect amounts generated in each quarter regardless of when receipts were collected.

Room Tax Generated Historical Summary

1st Quarter 2018	2nd Quarter 2018	3rd Quarter 2018	4th Quarter 2018	Total 2018	1st Quarter 2019	2nd Quarter 2019	3rd Quarter 2019	4th Quarter 2019	Total 2019
\$ 347,378.36	\$ 423,004.62	\$ 550,355.53	\$ 391,875.50	\$ 1,712,614.01	\$ 343,192.10	\$ 444,343.97	\$ 628,072.58	\$ 424,873.12	\$ 1,840,481.77
\$ 365,682.68	\$ 445,268.03	\$ 579,321.61	\$ 412,500.53	\$ 1,802,772.85	\$ 361,254.84	\$ 467,730.50	\$ 661,129.03	\$ 447,234.86	\$ 1,937,349.23
\$ 121,887.14	\$ 445,268.03	\$ 579,321.61	\$ 412,500.53	\$ 1,558,977.31	\$ 361,254.84	\$ 467,730.50	\$ 661,129.03	\$ 447,234.86	\$ 1,937,349.23
\$ 243,774.29	\$ -	\$ -	\$ -	\$ 243,774.29	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 140,170.22	\$ 170,686.08	\$ 222,073.28	\$ 158,125.20	\$ 691,054.78	\$ 138,481.02	\$ 179,296.69	\$ 253,432.79	\$ 171,440.03	\$ 742,650.53
\$ 1,218,892.69	\$ 1,484,226.76	\$ 1,931,072.03	\$ 1,375,001.76	\$ 6,009,193.24	\$ 1,204,182.80	\$ 1,559,101.66	\$ 2,203,763.43	\$ 1,490,782.87	\$ 6,457,830.76

Room Tax Generated Historical Summary

1st Quarter 2020	2nd Quarter 2020	3rd Quarter 2020	4th Quarter 2020	Total 2019	Total 2016-2020 Collections
\$ 216,592.04				\$ 216,592.04	\$ 7,023,336.89
\$ 226,249.79				\$ 226,249.79	\$ 7,391,265.63
\$ 226,249.79				\$ 226,249.79	\$ 4,864,207.59
\$ -				\$ -	\$ 2,527,036.79
\$ 87,396.79				\$ 87,396.79	\$ 2,833,978.04
\$ 756,488.41	\$ -	\$ -	\$ -	\$ 756,488.41	\$ 24,639,824.94

Fox Cities Room Tax Commission

2019 Room Tax Receipts Reporting

2019 Hotel/Motel Room Tax Generated - 1st Quarter

	Appleton	Grand Chute	Kaukauna	Kimberly	Little Chute	City Menasha	Vlg Fox Crossing	City Neenah	TwN Neenah	Sherwood	Total
Room Revenue for Quarter	\$ 3,416,474.60	\$ 5,591,700.20	\$ 58,461.60	\$ 971,500.49	\$ 385,059.42	\$ 7,854.33	\$ 115,221.87	\$ 1,493,125.59	\$ 2,429.99	\$ -	\$ 12,041,828.09
Room tax receipts for quarter	\$ 341,647.46	\$ 559,170.02	\$ 5,846.16	\$ 97,150.05	\$ 38,505.94	\$ 785.43	\$ 11,522.52	\$ 149,312.56	\$ 243.00	\$ -	\$ 1,204,182.81
CVB Allocation	\$ 97,369.53	\$ 159,363.46	\$ 1,666.16	\$ 27,687.76	\$ 10,974.19	\$ 223.85	\$ 3,283.82	\$ 42,554.08	\$ 69.25	\$ -	\$ 343,192.10
Exhibition Center allocation	\$ 102,494.24	\$ 167,751.01	\$ 1,753.85	\$ 29,145.01	\$ 11,551.78	\$ 235.63	\$ 3,456.66	\$ 44,793.77	\$ 72.90	\$ -	\$ 361,254.84
Sports Facilities allocation	\$ 102,494.24	\$ 167,751.01	\$ 1,753.85	\$ 29,145.01	\$ 11,551.78	\$ 235.63	\$ 3,456.66	\$ 44,793.77	\$ 72.90	\$ -	\$ 361,254.84
Municipality allocation	\$ 39,289.46	\$ 64,304.55	\$ 672.31	\$ 11,172.26	\$ 4,428.18	\$ 90.32	\$ 1,325.05	\$ 17,170.94	\$ 27.94	\$ -	\$ 138,481.02

CVB allocation	\$ 343,192.10
Exhibition Center allocation	\$ 361,254.84
Sports Facilities allocation	\$ 361,254.84
Total Amount retained by Municipality	\$ 138,481.02
Total	\$ 1,204,182.81

2019 Hotel/Motel Room Tax Generated - 2nd Quarter

	Appleton*	Grand Chute	Kaukauna	Kimberly	Little Chute	City Menasha	Vlg Fox Crossing	City Neenah	Twñ Neenah	Sherwood	Total
Room Revenue for Quarter	\$ 4,400,141.90	\$ 7,388,703.70	\$ 118,630.97	\$ 1,162,228.80	\$ 418,765.10	\$ 6,789.10	\$ 254,092.80	\$ 1,838,661.30	\$ 3,002.94	\$ -	\$ 15,591,016.61
Room tax receipts for quarter	\$ 440,014.19	\$ 738,870.37	\$ 11,863.10	\$ 116,222.88	\$ 41,876.51	\$ 678.91	\$ 25,409.28	\$ 183,866.13	\$ 300.29	\$ -	\$ 1,559,101.66
CVB Allocation	\$ 125,404.04	\$ 210,578.06	\$ 3,380.98	\$ 33,123.52	\$ 11,934.81	\$ 193.49	\$ 7,241.64	\$ 52,401.85	\$ 85.58	\$ -	\$ 444,343.97
Exhibition Center allocation	\$ 132,004.26	\$ 221,661.11	\$ 3,558.93	\$ 34,866.86	\$ 12,562.95	\$ 203.67	\$ 7,622.78	\$ 55,159.84	\$ 90.09	\$ -	\$ 467,730.50
Sports Facilities allocation	\$ 132,004.26	\$ 221,661.11	\$ 3,558.93	\$ 34,866.86	\$ 12,562.95	\$ 203.67	\$ 7,622.78	\$ 55,159.84	\$ 90.09	\$ -	\$ 467,730.50
Municipality allocation	\$ 50,601.63	\$ 84,970.09	\$ 1,364.26	\$ 13,365.63	\$ 4,815.80	\$ 78.07	\$ 2,922.07	\$ 21,144.60	\$ 34.53	\$ -	\$ 179,296.69

CVB allocation	\$ 444,343.97
Exhibition Center allocation	\$ 467,730.50
Sports Facilities allocation	\$ 467,730.50
Total Amount retained by Municipality	\$ 179,296.69
Total	\$ 1,559,101.66

*2ndQ room tax receipt for Red Lion Paper Valley Hotel remains outstanding due to bankruptcy.

2019 Hotel/Motel Room Tax Generated - 3rd Quarter

	Appleton*	Grand Chute	Kaukauna	Kimberly	Little Chute	City Menasha	Vlg Fox Crossing	City Neenah	TwN Neenah	Sherwood	Total
Room Revenue for Quarter	\$ 5,350,889.90	\$ 11,878,520.40	\$ 182,204.50	\$ 1,491,907.80	\$ 546,395.30	\$ 10,935.70	\$ 347,863.90	\$ 2,221,423.80	\$ 7,493.00	\$ -	\$ 22,037,634.30
Room tax receipts for quarter	\$ 535,088.99	\$ 1,187,852.04	\$ 18,220.45	\$ 149,190.78	\$ 54,639.53	\$ 1,093.57	\$ 34,786.39	\$ 222,142.38	\$ 749.30	\$ -	\$ 2,203,763.43
CVB Allocation	\$ 152,500.36	\$ 338,537.83	\$ 5,192.83	\$ 42,519.37	\$ 15,572.27	\$ 311.67	\$ 9,914.12	\$ 63,310.58	\$ 213.55	\$ -	\$ 628,072.58
Exhibition Center allocation	\$ 160,526.70	\$ 356,355.61	\$ 5,466.14	\$ 44,757.23	\$ 16,391.86	\$ 328.07	\$ 10,435.92	\$ 66,642.71	\$ 224.79	\$ -	\$ 661,129.03
Sports Facilities allocation	\$ 160,526.70	\$ 356,355.61	\$ 5,466.14	\$ 44,757.23	\$ 16,391.86	\$ 328.07	\$ 10,435.92	\$ 66,642.71	\$ 224.79	\$ -	\$ 661,129.03
Municipality allocation	\$ 61,535.23	\$ 136,602.98	\$ 2,095.35	\$ 17,156.94	\$ 6,283.55	\$ 125.76	\$ 4,000.43	\$ 25,546.37	\$ 86.17	\$ -	\$ 253,432.79

CVB allocation	\$ 628,072.58
Exhibition Center allocation	\$ 661,129.03
Sports Facilities allocation	\$ 661,129.03
Total Amount retained by Municipality	\$ 253,432.79
Total	\$ 2,203,763.43

*We believe 3rd quarter payment from Red Lion Paper Valley Hotel was a partial payment due to bankruptcy filing. However, room tax submission form received at Associated Trust does not indicate that this is a partial payment. Gross receipts reflect the total reported for the 3rd quarter.

Additional funds received in 3rd Quarter 2019. These funds have been recorded to the appropriate quarter in which they were generated.

	Appleton	Grand Chute	Kaukauna	Kimberly	Little Chute	City Menasha	Vlg Fox Crossing	City Neenah	TwN Neenah	Sherwood
1stQ 2019										
2ndQ 2019		\$ 20,779.00		\$ 25,338.80		\$ 248.00	\$ 1,872.47	\$ 91,360.75		

2019 Hotel/Motel Room Tax Generated - 4th Quarter

	Appleton*/**	Grand Chute	Kaukauna***	Kimberly	Little Chute	City Menasha	Vlg Fox Crossing	City Neenah	TwN Neenah	Sherwood	Total
Room Revenue for Quarter	\$ 3,688,801.40	\$ 8,072,306.50	\$ 112,018.56	\$ 944,258.78	\$ 403,986.60	\$ 5,386.70	\$ 240,570.10	\$ 1,439,666.50	\$ 833.60	\$ -	\$ 14,907,828.74
Room tax receipts for quarter	\$ 368,880.14	\$ 807,230.65	\$ 11,201.86	\$ 94,425.88	\$ 40,398.66	\$ 538.67	\$ 24,057.01	\$ 143,966.65	\$ 83.36	\$ -	\$ 1,490,782.87
CVB Allocation	\$ 105,130.84	\$ 230,060.74	\$ 3,192.53	\$ 26,911.38	\$ 11,513.62	\$ 153.52	\$ 6,856.25	\$ 41,030.50	\$ 23.76	\$ -	\$ 424,873.12
Exhibition Center allocation	\$ 110,664.04	\$ 242,169.20	\$ 3,360.56	\$ 28,327.76	\$ 12,119.60	\$ 161.60	\$ 7,217.10	\$ 43,190.00	\$ 25.01	\$ -	\$ 447,234.86
Sports Facilities allocation	\$ 110,664.04	\$ 242,169.20	\$ 3,360.56	\$ 28,327.76	\$ 12,119.60	\$ 161.60	\$ 7,217.10	\$ 43,190.00	\$ 25.01	\$ -	\$ 447,234.86
Municipality allocation	\$ 42,421.22	\$ 92,831.52	\$ 1,288.21	\$ 10,858.98	\$ 4,645.85	\$ 61.95	\$ 2,766.56	\$ 16,556.16	\$ 9.59	\$ -	\$ 171,440.03

CVB allocation	\$ 424,873.12
Exhibition Center allocation	\$ 447,234.86
Sports Facilities allocation	\$ 447,234.86
Total Amount retained by Municipality	\$ 171,440.03
Total	\$ 1,490,782.87

*2ndQ and a portion of 3rdQ 2019 room tax from the Red Lion Paper Valley Hotel remains outstanding.

**4thQ 2019 room tax remains outstanding from (2) City of Appleton lodging properties.

***The City of Kaukauna paid \$5,600 of their total 4thQ 2019 receipts-\$6,001.86 remains outstanding.

Additional funds received in 4th Quarter:

	Appleton	Grand Chute	Kaukauna	Kimberly	Little Chute	City Menasha	Vlg Fox Crossing	City Neenah	TwN Neenah	Sherwood
1stQ 2019	\$ 404.67									
3rdQ 2018	\$ 1,703.62									
3rdQ2019	\$ 8,425.74	\$ 28,093.82						\$ 31,762.00		

2019 Hotel/Motel Room Tax Generated - Year to Date Summary by Municipality

	Appleton	Grand Chute	Kaukauna	Kimberly	Little Chute	City Menasha	Vlg Fox Crossing	City Neenah	Twtn Neenah	Sherwood	Total
Room Revenue	\$ 16,856,307.80	\$ 32,931,230.80	\$ 471,315.63	\$ 4,569,895.87	\$ 1,754,206.42	\$ 30,965.83	\$ 957,748.67	\$ 6,992,877.19	\$ 13,759.53	\$ -	\$ 64,578,307.74
Room tax receipts	\$ 1,685,630.78	\$ 3,293,123.08	\$ 47,131.56	\$ 456,989.59	\$ 175,420.64	\$ 3,096.58	\$ 95,775.20	\$ 699,287.72	\$ 1,375.95	\$ -	\$ 6,457,830.77
CVB Allocation	\$ 480,404.77	\$ 938,540.08	\$ 13,432.50	\$ 130,242.03	\$ 49,994.88	\$ 882.53	\$ 27,295.84	\$ 199,297.00	\$ 392.15	\$ -	\$ 1,840,481.77
Exhibition Center allocation	\$ 505,689.23	\$ 987,936.92	\$ 14,139.47	\$ 137,096.88	\$ 52,626.19	\$ 928.97	\$ 28,732.46	\$ 209,786.32	\$ 412.79	\$ -	\$ 1,937,349.23
Sports Facilities allocation	\$ 505,689.23	\$ 987,936.92	\$ 14,139.47	\$ 137,096.88	\$ 52,626.19	\$ 928.97	\$ 28,732.46	\$ 209,786.32	\$ 412.79	\$ -	\$ 1,937,349.23
Municipality allocation	\$ 193,847.54	\$ 378,709.15	\$ 5,420.13	\$ 52,553.80	\$ 20,173.37	\$ 356.11	\$ 11,014.11	\$ 80,418.09	\$ 158.23	\$ -	\$ 742,650.54

Net CVB allocation	\$ 1,840,481.77
Exhibition Center allocation	\$ 1,937,349.23
Sports Facilities allocation	\$ 1,937,349.23
Total Amount retained by Municipality	\$ 742,650.54
Total	\$ 6,457,830.77

2019 Municipal Room Tax Generated Summarized by Quarter

2019	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
CVB allocation	\$ 343,192.10	\$ 444,343.97	\$ 628,072.58	\$ 424,873.12	\$ 1,840,481.77
Exhibition Center					
allocation	\$ 361,254.84	\$ 467,730.50	\$ 661,129.03	\$ 447,234.86	\$ 1,937,349.23
Sports Facilities					
allocation	\$ 361,254.84	\$ 467,730.50	\$ 661,129.03	\$ 447,234.86	\$ 1,937,349.23
Municipality					
allocation	\$ 138,481.02	\$ 179,296.69	\$ 253,432.79	\$ 171,440.03	\$ 742,650.54
Total	\$ 1,204,182.81	\$ 1,559,101.66	\$ 2,203,763.43	\$ 1,490,782.87	\$ 6,457,830.77

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
				\$ 4,800.00

	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
				\$ 4,800.00

\$ 9,600.00

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

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

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

Herrling Clark Law Invoice 44611-00M 3.29.18 **\$ 250.00**
\$ 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 Generated Historical Summary

	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
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
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
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
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
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
Total	\$ 1,147,094.78	\$ 1,381,113.12	\$ 1,824,674.16	\$ 1,431,000.77	\$ 5,783,882.83	\$ 1,096,692.33	\$ 1,408,682.04	\$ 1,801,355.54	\$ 1,325,699.80	\$ 5,632,429.71

	1st Quarter 2018	2nd Quarter 2018	3rd Quarter 2018	4th Quarter 2018	Total 2018	1st Quarter 2019	2nd Quarter 2019	3rd Quarter 2019	4th Quarter 2019	Total 2019	Total 2016-2019 Collections
Net CVB allocation	\$ 347,378.36	\$ 423,004.62	\$ 550,355.53	\$ 391,875.50	\$ 1,712,614.01	\$ 343,192.10	\$ 444,343.97	\$ 628,072.58	\$ 424,873.12	\$ 1,840,481.77	\$ 6,806,744.85
Exhibition Center allocation	\$ 365,682.68	\$ 445,268.03	\$ 579,321.61	\$ 412,500.53	\$ 1,802,772.85	\$ 361,254.84	\$ 467,730.50	\$ 661,129.03	\$ 447,234.86	\$ 1,937,349.23	\$ 7,165,015.84
Sports Facilities allocation	\$ 121,887.14	\$ 445,268.03	\$ 579,321.61	\$ 412,500.53	\$ 1,558,977.31	\$ 361,254.84	\$ 467,730.50	\$ 661,129.03	\$ 447,234.86	\$ 1,937,349.23	\$ 4,637,957.80
PAC allocation (remitted to Associated)	\$ 243,774.29	\$ -	\$ -	\$ -	\$ 243,774.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,527,036.79
Total Amount retained by Municipality	\$ 140,170.22	\$ 170,686.08	\$ 222,073.28	\$ 158,125.20	\$ 691,054.78	\$ 138,481.02	\$ 179,296.69	\$ 253,432.79	\$ 171,440.03	\$ 742,650.54	\$ 2,746,581.27
Total	\$ 1,218,892.69	\$ 1,484,226.76	\$ 1,931,072.03	\$ 1,375,001.76	\$ 6,009,193.24	\$ 1,204,182.81	\$ 1,559,101.66	\$ 2,203,763.43	\$ 1,490,782.87	\$ 6,457,830.77	\$ 23,883,336.55

Note: Funds reported on this summary page reflect amounts generated in each quarter regardless of when receipts were collected.

66.0615 Room tax; forfeitures.

(1) In this section:

(a) "Commission" means an entity created by one municipality or by 2 or more municipalities in a zone, to coordinate tourism promotion and tourism development for the zone.

(am) "District" has the meaning given in s. [229.41 \(4m\)](#).

(b) "Hotel" has the meaning given in s. [77.52 \(2\) \(a\) 1.](#)

(bs) "Lodging marketplace" means an entity that provides a platform through which an unaffiliated 3rd party offers to rent a short-term rental to an occupant and collects the consideration for the rental from the occupant.

(c) "Motel" has the meaning given in s. [77.52 \(2\) \(a\) 1.](#)

(d) "Municipality" means any city, village or town.

(de) "Occupant" means a person who rents a short-term rental through a lodging marketplace.

(df) "Owner" means the person who owns the residential dwelling that has been rented.

(di) "Residential dwelling" means any building, structure, or part of the building or structure, that is used or intended to be used as a home, residence, or sleeping place by one person or by 2 or more persons maintaining a common household, to the exclusion of all others.

(dk) "Short-term rental" means a residential dwelling that is offered for rent for a fee and for fewer than 29 consecutive days.

(dm) "Sponsoring municipality" means a city, village or town that creates a district either separately or in combination with another city, village, town or county.

(e) "Tourism" means travel for recreational, business or educational purposes.

(f) "Tourism entity" means a nonprofit organization that came into existence before January 1, 2015, spends at least 51 percent of its revenues on tourism promotion and tourism development, and provides destination marketing staff and services for the tourism industry in a municipality, except that if no such organization exists, a municipality may contract with one of the following entities:

1. A nonprofit organization that spends at least 51 percent of its revenues on tourism promotion and tourism development, and provides destination marketing staff and services for the tourism industry in a municipality.

2. A nonprofit organization that was incorporated before January 1, 2015, spends 100 percent of the room tax revenue it receives from a municipality on tourism promotion and tourism development, and provides destination marketing staff and services for the tourism industry in a municipality.

(fm) "Tourism promotion and tourism development" means any of the following that are significantly used by transient tourists and reasonably likely to generate paid overnight stays at more than one establishment on which a tax under sub. [\(1m\) \(a\)](#) may be imposed, that are owned by different persons and located within a municipality in which a tax under this section is in effect; or, if the municipality has only one such establishment, reasonably likely to generate paid overnight stays in that establishment:

1. Marketing projects, including advertising media buys, creation and distribution of printed or electronic promotional tourist materials, or efforts to recruit conventions, sporting events, or motorcoach groups.

2. Transient tourist informational services.

3. Tangible municipal development, including a convention center.

(g) "Transient" has the meaning given in s. [77.52 \(2\) \(a\) 1.](#)

(h) "Zone" means an area made up of 2 or more municipalities that, those municipalities agree, is a single destination as perceived by the traveling public.

(1m)

(a) The governing body of a municipality may enact an ordinance, and a district, under par. [\(e\)](#), may adopt a resolution, imposing a tax on the privilege of furnishing, at retail, except sales for resale, rooms or lodging to transients by hotelkeepers, motel operators, lodging marketplaces, owners of short-term

rentals, and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations. A tax imposed under this paragraph may be collected from the consumer or user, but may not be imposed on sales to the federal government and persons listed under s. [77.54 \(9a\)](#). A tax imposed under this paragraph by a municipality shall be paid to the municipality and, with regard to any tax revenue that may not be retained by the municipality, shall be forwarded to a tourism entity or a commission if one is created under par. [\(c\)](#), as provided in par. [\(d\)](#). Except as provided in par. [\(am\)](#), a tax imposed under this paragraph by a municipality may not exceed 8 percent. Except as provided in par. [\(am\)](#), if a tax greater than 8 percent under this paragraph is in effect on May 13, 1994, the municipality imposing the tax shall reduce the tax to 8 percent, effective on June 1, 1994.

(am) A municipality that imposes a room tax under par. [\(a\)](#) is not subject to the limit on the maximum amount of tax that may be imposed under that paragraph if any of the following apply:

1. The municipality is located in a county with a population of at least 380,000 and a convention center is being constructed or renovated within that county.
2. The municipality intends to use at least 60 percent of the revenue collected from its room tax, of any room tax that is greater than 7 percent, to fund all or part of the construction or renovation of a convention center that is located in a county with a population of at least 380,000.
3. The municipality is located in a county with a population of less than 380,000 and that county is not adjacent to a county with a population of at least 380,000, and the municipality is constructing a convention center or making improvements to an existing convention center.
4. The municipality has any long-term debt outstanding with which it financed any part of the construction or renovation of a convention center.

(b)

1. If a single municipality imposes a room tax under par. [\(a\)](#), the municipality may create a commission under par. [\(c\)](#). The commission shall contract with another organization to perform the functions of a tourism entity if no tourism entity exists in that municipality.
2. If 2 or more municipalities in a zone impose a room tax under par. [\(a\)](#), the municipalities shall enter into a contract under s. [66.0301](#) to create a commission under par. [\(c\)](#). If no tourism entity exists in any of the municipalities in the zone that have formed a commission, the commission shall contract with another organization in the zone to perform the functions of the tourism entity. Each municipality in a single zone that imposes a room tax shall levy the same percentage of tax. If the municipalities are unable to agree on the percentage of tax for the zone, the commission shall set the percentage.
3. A commission shall monitor the collection of room taxes from each municipality in a zone that has a room tax.
4. A commission shall contract with one tourism entity from the municipalities in the zone to obtain staff, support services and assistance in developing and implementing programs to promote the zone to visitors.

(c)

1. If a commission is created by a single municipality, the commission shall consist of 4 to 6 members. One of the commission members shall represent the Wisconsin hotel and motel industry. Members shall be appointed under subd. [3](#).
2.
 - a. If the commission is created by more than one municipality in a zone, the commission shall consist of 3 members from each municipality in which annual tax collections exceed \$1,000,000, 2 members from each municipality in which annual tax collections exceed \$300,000 but are not more than \$1,000,000 and one member from each municipality in which annual tax collections are \$300,000 or less. Except as provided in subd. [2. b.](#), members shall be appointed under subd. [3](#).

- b. Two additional members, who represent the Wisconsin hotel and motel industry, shall be appointed to the commission by the chairperson of the commission, shall serve for a one-year term at the pleasure of the chairperson and may be reappointed.
3. Members of the commission shall be appointed by the principal elected official in the municipality and shall be confirmed by a majority vote of the members of the municipality's governing body who are present when the vote is taken. Commissioners shall serve for a one-year term, at the pleasure of the appointing official, and may be reappointed.
4. The commission shall meet regularly, and, from among its members, it shall elect a chairperson, vice chairperson and secretary.
5. The commission shall report any delinquencies or inaccurate reporting to the municipality that is due the tax.

(d)

1. A municipality that first imposes a room tax under par. (a) after May 13, 1994, shall spend at least 70 percent of the amount collected on tourism promotion and tourism development. Any amount of room tax collected that must be spent on tourism promotion and tourism development shall either be forwarded to the commission for its municipality or zone if the municipality has created a commission, or forwarded to a tourism entity.
 2. Subject to par. (dm), if a municipality collects a room tax on May 13, 1994, it may retain not more than the same percentage of the room tax that it retains on May 13, 1994. If a municipality that collects a room tax on May 1, 1994, increases its room tax after May 1, 1994, the municipality may retain not more than the same percentage of the room tax that it retains on May 1, 1994, except that if the municipality is not exempt under par. (am) from the maximum tax that may be imposed under par. (a), the municipality shall spend at least 70 percent of the increased amount of room tax that it begins collecting after May 1, 1994, on tourism promotion and development. Any amount of room tax collected that must be spent on tourism promotion and tourism development shall either be forwarded to the commission for its municipality or zone if the municipality has created a commission, or forwarded to a tourism entity.
 3. A commission shall use the room tax revenue that it receives from a municipality for tourism promotion and tourism development in the zone or in the municipality.
 4. The commission shall report annually to each municipality from which it receives room tax revenue the purposes for which the revenues were spent.
 5. The commission may not use any of the room tax revenue to construct or develop a lodging facility.
 6. If a municipality issued debt or bond anticipation notes before January 1, 2005, to finance the construction of a municipally owned convention center or conference center, nothing in this section may prevent the municipality from meeting all of the terms of its obligation.
 7. Notwithstanding the provisions of subs. 1. and 2., any amount of room tax revenue that a municipality described under s. 77.994 (3) is required to spend on tourism promotion and tourism development shall be forwarded to, and spent by, the municipality's tourism entity, unless the municipality creates a commission and forwards the revenue to the commission.
 8. The governing body of a tourism entity shall include either at least one owner or operator of a lodging facility that collects the room tax described in this section and that is located in the municipality for which the room tax is collected or at least 4 owners or operators of lodging facilities that collect the room tax described in this section and that are located in the zone for which the room tax is collected. Subdivision 4., as it applies to a commission, applies to a tourism entity.
- (dm)** Beginning with the room tax collected on January 1, 2017, by a municipality that collected a room tax on May 13, 1994, as described in par. (d) 2., and retained more than 30 percent of the room tax collected for purposes other than tourism promotion and tourism development, such a municipality may continue to retain, each year, the greater of either 30 percent of its current year revenues or one of the following amounts:

1. For fiscal year 2017, the same dollar amount of the room tax retained as the municipality retained in its 2014 fiscal year.
2. For fiscal year 2018, the same dollar amount of the room tax retained as the municipality retained in its 2013 fiscal year.
3. For fiscal year 2019, the same dollar amount of the room tax retained as the municipality retained in its 2012 fiscal year.
4. For fiscal year 2020, the same dollar amount of the room tax retained as the municipality retained in its 2011 fiscal year.
5. For fiscal year 2021 and thereafter, the same dollar amount of the room tax retained as the municipality retained in its 2010 fiscal year.

(e)

1. Subject to subd. 2., a district may adopt a resolution imposing a room tax under par. (a) in an amount not to exceed 3 percent of total room charges. A majority of the authorized members of the district's board may vote that, if the balance in a special debt service reserve fund of the district is less than the requirement under s. 229.50 (5), the room tax imposed by the district under this subdivision is 3 percent of total room charges beginning on the next January 1, April 1, July 1 or October 1 after the payment and this tax is irrevocable if any bonds issued by the district and secured by the special debt service reserve fund are outstanding. A room tax imposed by a district under this subdivision applies within the district's jurisdiction, as specified in s. 229.43, and the proceeds of the tax may be used only for the district's debt service on its bond obligations. If a district stops imposing and collecting a room tax, the district's sponsoring municipality may impose and collect a room tax under par. (a) on the date on which the district stops imposing and collecting its room tax.
2. In addition to the room tax that a district may impose under subd. 1., if the district's only sponsoring municipality is a 1st class city, the district may adopt a resolution imposing an additional room tax. The additional percentage of room tax under this subdivision shall be equal to the percentage of room tax imposed by the sponsoring municipality on the date on which the sponsoring municipality agrees to stop imposing and collecting its room tax, as described under s. 229.44 (15). A district shall begin collecting the additional room tax imposed under this subdivision on the date on which the sponsoring municipality stops imposing and collecting its room tax. A room tax imposed by a district under this subdivision applies only within the borders of the sponsoring municipality and may be used for any lawful purpose of the district.
3. A district adopting a resolution to impose the taxes under subd. 1. or 2. shall deliver a certified copy of the resolution to the secretary of revenue at least 120 days before its effective date.

(f)

1. The department of revenue shall administer the tax that is imposed under par. (a) by a district and may take any action, conduct any proceeding and impose interest and penalties.
2. Sections 77.51 (12m), (13), (14), (14g), (15a), (15b), and (17), 77.52 (3), (3m), (13), (14), (18), and (19), 77.522, 77.523, 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60, 77.61 (2), (3m), (5), (8), (9), (12) to (15), and (19m), and 77.62, as they apply to the taxes under subch. III of ch. 77, apply to the tax described under subd. 1.
3. From the appropriation under s. 20.835 (4) (gg), the department of revenue shall distribute 97.45 percent of the taxes collected under this paragraph for each district to that district and shall indicate to the district the taxes reported by each taxpayer in that district, no later than the end of the month following the end of the calendar quarter in which the amounts were collected. The taxes distributed shall be increased or decreased to reflect subsequent refunds, audit adjustments and all other adjustments. Interest paid on refunds of the tax under this paragraph shall be paid from the appropriation under s. 20.835 (4) (gg) at the rate under s. 77.60 (1) (a). Any district that receives a report along with a payment under this subdivision or subd. 2. is subject to the duties of confidentiality to which the department of revenue is subject under s. 77.61 (5).

5. Persons who are subject to the tax under this subsection, if that tax is administered by the department of revenue, shall register with the department. Any person who is required to register, including any person authorized to act on behalf of a person who is required to register, who fails to do so is guilty of a misdemeanor.
- (g) Sections 77.52 (3m) and 77.523, as they apply to the taxes under subch. III of ch. 77, shall apply to the tax imposed under par. (a) by a municipality.
- (2) As a means of enforcing the collection of any room tax imposed by a municipality or a district under sub. (1m), the municipality or district may exchange audit and other information with the department of revenue and may do any of the following:
- (a) If a municipality or district has probable cause to believe that the correct amount of room tax has not been assessed or that the tax return is not correct, inspect and audit the financial records of any person subject to sub. (1m) pertaining to the furnishing of accommodations to determine whether the correct amount of room tax is assessed and whether any room tax return is correct.
- (b) Enact a schedule of forfeitures, not to exceed 5 percent of the tax under sub. (1m) or par. (c), to be imposed on any person subject to sub. (1m) who fails to comply with a request to inspect and audit the person's financial records under par. (a).
- (c) Determine the tax under sub. (1m) according to its best judgment if a person required to make a return fails, neglects or refuses to do so for the amount, in the manner and form and within the time prescribed by the municipality or district.
- (d) Require each person who is subject to par. (c) to pay an amount of taxes that the municipality or district determines to be due under par. (c) plus interest at the rate of 1 percent per month on the unpaid balance. No refund or modification of the payment determined may be granted until the person files a correct room tax return and permits the municipality or district to inspect and audit his or her financial records under par. (a).
- (e) Enact a schedule of forfeitures, not to exceed 25 percent of the room tax due for the previous year under sub. (1m) or par. (c) or \$5,000, whichever is less, to be imposed for failure to pay the tax under sub. (1m).
- (3) The municipality shall provide by ordinance and the district shall provide by resolution for the confidentiality of information obtained under sub. (2) but shall provide exceptions for persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The municipality or district may provide for the publishing of statistics classified so as not to disclose the identity of particular returns. The municipality or district shall provide that persons violating ordinances or resolutions enacted under this subsection may be required to forfeit not less than \$100 nor more than \$500.
- (4)
- (a) Annually, on or before May 1, on a form created and provided by the department of revenue, every municipality that imposes a tax under sub. (1m) shall certify and report to the department, beginning in 2017, all of the following:
1. The amount of room tax revenue collected, and the room tax rate imposed, by the municipality in the previous year.
 2. A detailed accounting of the amounts of such revenue that were forwarded in the previous year for tourism promotion and tourism development, specifying the commission or tourism entity that received the revenue. The detailed accounting shall include expenditures of at least \$1,000 made by a commission or a tourism entity.
 3. A list of each member of the commission and each member of the governing body of a tourism entity to which the municipality forwarded room tax revenue in the previous year, and the name of the business entity the member owns, operates, or is employed by, if any.
- (b) The department of revenue shall collect the reports described in par. (a) and shall make them available to the public.

(c) The department of revenue may impose a penalty of not more than \$3,000 on a municipality that does not submit to the department the reports described in par. (a). A municipality may not use room tax revenue to pay a penalty imposed under this paragraph. The penalty shall be paid to the department of revenue.

(5)

(a) A lodging marketplace shall register with the department of revenue, on forms prepared by the department, for a license to collect taxes imposed by the state related to a short-term rental and to collect room taxes imposed by a municipality. After a lodging marketplace applies for and receives such a license, it shall do all of the following:

1. If a short-term rental is rented through the lodging marketplace, collect sales and use taxes from the occupant and forward such amounts to the department of revenue.
2. If a short-term rental that is rented through the lodging marketplace is located in a municipality that imposes a room tax, collect the room tax from the occupant and forward it to the municipality.
3. Notify the owner of a short-term rental that the lodging marketplace has collected and forwarded the taxes described in subs. 1. and 2.

(b) A municipality may not impose and collect a room tax from the owner of a short-term rental if the municipality collects the room tax on the residential dwelling under par. (a) 2.

History: [1983 a. 189, 514](#); [1993 a. 263, 467, 491](#); [1999 a. 9](#); [1999 a. 150](#) ss. [565](#) to [567](#); Stats. 1999 s. 66.0615; [2003 a. 203](#); [2005 a. 135](#); [2007 a. 20](#); [2009 a. 2](#); [2011 a. 18, 32](#); [2013 a. 20](#); [2015 a. 55, 60, 301](#); [2017 a. 59](#); [2019 a. 10](#).

A city was authorized to enact a room tax. The gross receipts method was a fair and reasonable way of calculating the tax. *Blue Top Motel, Inc. v. City of Stevens Point*, [107 Wis. 2d 392, 320 N.W.2d 172](#) (1982).

Under sub. (1m) (am), this section favors expenditures to construct or improve convention facilities. However, sub. (1m) (am), only addresses when a municipality may impose a room tax rate of greater than 8 percent and is irrelevant when the city has not exceeded that maximum. The only restrictions the rest of the statute places on the use of room tax monies are found in sub. (1m) (d), which directs a municipality to spend a certain percentage on “tourism promotion and development, which means the promotion and development of travel for recreational, business, or educational purposes. *English Manor Bed and Breakfast v. City of Sheboygan*, [2006 WI App 91, 292 Wis. 2d 762, 716 N.W.2d 531, 05-1358](#).

Annual Report of the Fox Cities Area Room Tax Commission 2019

The FOX CITIES AREA ROOM TAX COMMISSION has been created as a Commission under the provisions of Section 66.0615 of the Wisconsin Statutes, formed to coordinate tourism promotion and tourism development using tax revenues generated from the imposition of room taxes in the Fox Cities Tourism Zone pursuant to the Room Tax Act.

Meetings

The Commission met four (3) times in its 2019/20 session which ran from June 2019 to May 2020. The March 2020 meeting was cancelled due to the Safer at Home orders issued by the state in response to the Covid-19 virus.

Meeting discussions included financial reports on room tax collections, overviews of state-mandated municipal reporting and status updates on room-tax funded bonds relating to the Fox Cities Exhibition Center and Community First Champion Center Fox Cities. The Commission also heard presentations relating to the collection of room tax from home owners who rent all or a portion of their homes to transient visitors.

Commissioners were appointed from the 10 municipalities comprising the Fox Cities Tourism Zone (see attached for listing).

At the September 2019 meeting of the Commission, officers were elected:

- Bruce Sherman – Chair
- Mike Easker – Vice-Chair
- George Dearborn – Secretary

Room Tax Expenditures

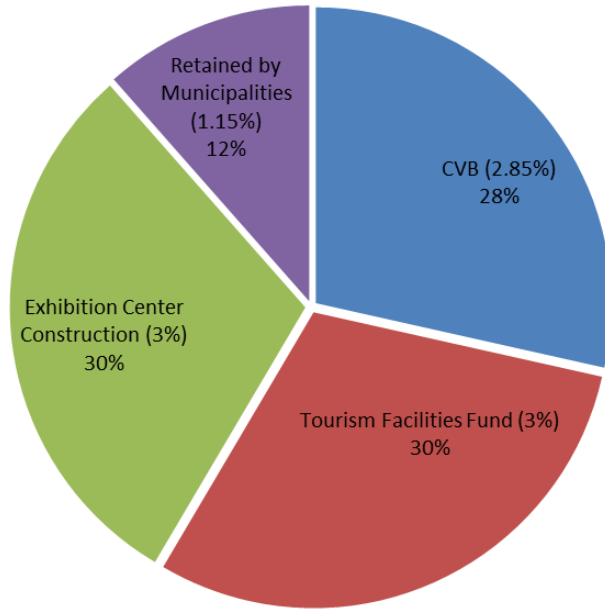
In June of 2018, the Commission, along with the 10 member municipalities, entered into a Fiscal Agency Agreement with Associated Trust to manage all room tax funds. Room Tax funds are now paid by the hotels directly to Associated Trust which then distributes all room tax funds to the appropriate place, including back to the municipalities.

The Fox Cities Convention & Visitors Bureau continues to provide the Commission, at no charge, the following administrative services: producing meeting agendas, minutes, summary financial reports and an annual report, along with communication to municipalities regarding their Commissioners.

Allocation of Room Tax Funds

The attached financial report shows actual tax collections and the allocations for fiscal 2019 (January to December). A graphic summary of room tax allocations is below:

Fox Cities Room Tax Allocations
Total Pie = 10% Tax



■ CVB (2.85%) ■ Tourism Facilities Fund (3%) ■ Exhibition Center Construction (3%) ■ Retained by Municipalities (1.15%)

Fox Cities Room Tax Commission

2019 Room Tax Receipts Reporting

2019 Hotel/Motel Room Tax Generated - 1st Quarter

	Appleton	Grand Chute	Kaukauna	Kimberly	Little Chute	City Menasha	Vlg Fox Crossing	City Neenah	TwN Neenah	Sherwood	Total
Room Revenue for Quarter	\$ 3,416,474.60	\$ 5,591,700.20	\$ 58,461.60	\$ 971,500.49	\$ 385,059.42	\$ 7,854.33	\$ 115,221.87	\$ 1,493,125.59	\$ 2,429.99	\$ -	\$ 12,041,828.09
Room tax receipts for quarter	\$ 341,647.46	\$ 559,170.02	\$ 5,846.16	\$ 97,150.05	\$ 38,505.94	\$ 785.43	\$ 11,522.52	\$ 149,312.56	\$ 243.00	\$ -	\$ 1,204,182.81
CVB Allocation	\$ 97,369.53	\$ 159,363.46	\$ 1,666.16	\$ 27,687.76	\$ 10,974.19	\$ 223.85	\$ 3,283.82	\$ 42,554.08	\$ 69.25	\$ -	\$ 343,192.10
Exhibition Center allocation	\$ 102,494.24	\$ 167,751.01	\$ 1,753.85	\$ 29,145.01	\$ 11,551.78	\$ 235.63	\$ 3,456.66	\$ 44,793.77	\$ 72.90	\$ -	\$ 361,254.84
Sports Facilities allocation	\$ 102,494.24	\$ 167,751.01	\$ 1,753.85	\$ 29,145.01	\$ 11,551.78	\$ 235.63	\$ 3,456.66	\$ 44,793.77	\$ 72.90	\$ -	\$ 361,254.84
Municipality allocation	\$ 39,289.46	\$ 64,304.55	\$ 672.31	\$ 11,172.26	\$ 4,428.18	\$ 90.32	\$ 1,325.05	\$ 17,170.94	\$ 27.94	\$ -	\$ 138,481.02

CVB allocation	\$ 343,192.10
Exhibition Center allocation	\$ 361,254.84
Sports Facilities allocation	\$ 361,254.84
Total Amount retained by Municipality	\$ 138,481.02
Total	\$ 1,204,182.81

2019 Hotel/Motel Room Tax Generated - 2nd Quarter

	Appleton*	Grand Chute	Kaukauna	Kimberly	Little Chute	City Menasha	Vlg Fox Crossing	City Neenah	TwN Neenah	Sherwood	Total
Room Revenue for Quarter	\$ 4,400,141.90	\$ 7,388,703.70	\$ 118,630.97	\$ 1,162,228.80	\$ 418,765.10	\$ 6,789.10	\$ 254,092.80	\$ 1,838,661.30	\$ 3,002.94	\$ -	\$ 15,591,016.61
Room tax receipts for quarter	\$ 440,014.19	\$ 738,870.37	\$ 11,863.10	\$ 116,222.88	\$ 41,876.51	\$ 678.91	\$ 25,409.28	\$ 183,866.13	\$ 300.29	\$ -	\$ 1,559,101.66
CVB Allocation	\$ 125,404.04	\$ 210,578.06	\$ 3,380.98	\$ 33,123.52	\$ 11,934.81	\$ 193.49	\$ 7,241.64	\$ 52,401.85	\$ 85.58	\$ -	\$ 444,343.97
Exhibition Center allocation	\$ 132,004.26	\$ 221,661.11	\$ 3,558.93	\$ 34,866.86	\$ 12,562.95	\$ 203.67	\$ 7,622.78	\$ 55,159.84	\$ 90.09	\$ -	\$ 467,730.50
Sports Facilities allocation	\$ 132,004.26	\$ 221,661.11	\$ 3,558.93	\$ 34,866.86	\$ 12,562.95	\$ 203.67	\$ 7,622.78	\$ 55,159.84	\$ 90.09	\$ -	\$ 467,730.50
Municipality allocation	\$ 50,601.63	\$ 84,970.09	\$ 1,364.26	\$ 13,365.63	\$ 4,815.80	\$ 78.07	\$ 2,922.07	\$ 21,144.60	\$ 34.53	\$ -	\$ 179,296.69

CVB allocation	\$ 444,343.97
Exhibition Center allocation	\$ 467,730.50
Sports Facilities allocation	\$ 467,730.50
Total Amount retained by Municipality	\$ 179,296.69
Total	\$ 1,559,101.66

*2ndQ room tax receipt for Red Lion Paper Valley Hotel remains outstanding due to bankruptcy.

2019 Hotel/Motel Room Tax Generated - 3rd Quarter

	Appleton*	Grand Chute	Kaukauna	Kimberly	Little Chute	City Menasha	Vlg Fox Crossing	City Neenah	TwN Neenah	Sherwood	Total
Room Revenue for Quarter	\$ 5,350,889.90	\$ 11,878,520.40	\$ 182,204.50	\$ 1,491,907.80	\$ 546,395.30	\$ 10,935.70	\$ 347,863.90	\$ 2,221,423.80	\$ 7,493.00	\$ -	\$ 22,037,634.30
Room tax receipts for quarter	\$ 535,088.99	\$ 1,187,852.04	\$ 18,220.45	\$ 149,190.78	\$ 54,639.53	\$ 1,093.57	\$ 34,786.39	\$ 222,142.38	\$ 749.30	\$ -	\$ 2,203,763.43
CVB Allocation	\$ 152,500.36	\$ 338,537.83	\$ 5,192.83	\$ 42,519.37	\$ 15,572.27	\$ 311.67	\$ 9,914.12	\$ 63,310.58	\$ 213.55	\$ -	\$ 628,072.58
Exhibition Center allocation	\$ 160,526.70	\$ 356,355.61	\$ 5,466.14	\$ 44,757.23	\$ 16,391.86	\$ 328.07	\$ 10,435.92	\$ 66,642.71	\$ 224.79	\$ -	\$ 661,129.03
Sports Facilities allocation	\$ 160,526.70	\$ 356,355.61	\$ 5,466.14	\$ 44,757.23	\$ 16,391.86	\$ 328.07	\$ 10,435.92	\$ 66,642.71	\$ 224.79	\$ -	\$ 661,129.03
Municipality allocation	\$ 61,535.23	\$ 136,602.98	\$ 2,095.35	\$ 17,156.94	\$ 6,283.55	\$ 125.76	\$ 4,000.43	\$ 25,546.37	\$ 86.17	\$ -	\$ 253,432.79

CVB allocation	\$ 628,072.58
Exhibition Center allocation	\$ 661,129.03
Sports Facilities allocation	\$ 661,129.03
Total Amount retained by Municipality	\$ 253,432.79
Total	\$ 2,203,763.43

*We believe 3rd quarter payment from Red Lion Paper Valley Hotel was a partial payment due to bankruptcy filing. However, room tax submission form received at Associated Trust does not indicate that this is a partial payment. Gross receipts reflect the total reported for the 3rd quarter.

Additional funds received in 3rd Quarter 2019. These funds have been recorded to the appropriate quarter in which they were generated.

	Appleton	Grand Chute	Kaukauna	Kimberly	Little Chute	City Menasha	Vlg Fox Crossing	City Neenah	TwN Neenah	Sherwood
1stQ 2019										
2ndQ 2019		\$ 20,779.00		\$ 25,338.80		\$ 248.00	\$ 1,872.47	\$ 91,360.75		

2019 Hotel/Motel Room Tax Generated - 4th Quarter

	Appleton**	Grand Chute	Kaukauna***	Kimberly	Little Chute	City Menasha	Vlg Fox Crossing	City Neenah	TwN Neenah	Sherwood	Total
Room Revenue for Quarter	\$ 3,185,287.64	\$ 8,021,986.50	\$ 112,018.56	\$ 944,258.78	\$ 403,986.60	\$ 5,386.70	\$ 240,570.10	\$ 1,432,871.50	\$ 833.60	\$ -	\$ 14,347,199.98
Room tax receipts for quarter	\$ 318,528.76	\$ 802,198.65	\$ 11,201.86	\$ 94,425.88	\$ 40,398.66	\$ 538.67	\$ 24,057.01	\$ 143,287.15	\$ 83.36	\$ -	\$ 1,434,720.00
CVB Allocation	\$ 90,780.70	\$ 228,626.62	\$ 3,192.53	\$ 26,911.38	\$ 11,513.62	\$ 153.52	\$ 6,856.25	\$ 40,836.84	\$ 23.76	\$ -	\$ 408,895.20
Exhibition Center allocation	\$ 95,558.63	\$ 240,659.60	\$ 3,360.56	\$ 28,327.76	\$ 12,119.60	\$ 161.60	\$ 7,217.10	\$ 42,986.15	\$ 25.01	\$ -	\$ 430,416.00
Sports Facilities allocation	\$ 95,558.63	\$ 240,659.60	\$ 3,360.56	\$ 28,327.76	\$ 12,119.60	\$ 161.60	\$ 7,217.10	\$ 42,986.15	\$ 25.01	\$ -	\$ 430,416.00
Municipality allocation	\$ 36,630.81	\$ 92,252.84	\$ 1,288.21	\$ 10,858.98	\$ 4,645.85	\$ 61.95	\$ 2,766.56	\$ 16,478.02	\$ 9.59	\$ -	\$ 164,992.80

CVB allocation	\$ 408,895.20
Exhibition Center allocation	\$ 430,416.00
Sports Facilities allocation	\$ 430,416.00
Total Amount retained by Municipality	\$ 164,992.80
Total	\$ 1,434,720.00

*2ndQ and a portion of 3rdQ 2019 room tax from the Red Lion Paper Valley Hotel remains outstanding.

**4thQ 2019 room tax remains outstanding from (2) City of Appleton lodging properties.

***The City of Kaukauna paid \$5,600 of their total 4thQ 2019 receipts-\$6,001.86 remains outstanding.

Additional funds received in 4th Quarter:

	Appleton	Grand Chute	Kaukauna	Kimberly	Little Chute	City Menasha	Vlg Fox Crossing	City Neenah	TwN Neenah	Sherwood
1stQ 2019	\$ 404.67									
3rdQ 2018	\$ 1,703.62									
3rdQ2019	\$ 8,425.74	\$ 28,093.82						\$ 31,762.00		

2019 Municipal Room Tax Generated Summarized by Quarter

2019	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
CVB allocation	\$ 343,192.10	\$ 444,343.97	\$ 628,072.58	\$ 408,895.20	\$ 1,824,503.85
Exhibition Center allocation	\$ 361,254.84	\$ 467,730.50	\$ 661,129.03	\$ 430,416.00	\$ 1,920,530.37
Sports Facilities allocation	\$ 361,254.84	\$ 467,730.50	\$ 661,129.03	\$ 430,416.00	\$ 1,920,530.37
Municipality allocation	\$ 138,481.02	\$ 179,296.69	\$ 253,432.79	\$ 164,992.80	\$ 736,203.31
Total	\$ 1,204,182.81	\$ 1,559,101.66	\$ 2,203,763.43	\$ 1,434,720.00	\$ 6,401,767.90

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
				\$ 4,800.00

	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
				\$ 4,800.00

\$ 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 Generated Historical Summary

	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
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
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
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
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
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
Total	\$ 1,147,094.78	\$ 1,381,113.12	\$ 1,824,674.16	\$ 1,431,000.77	\$ 5,783,882.83	\$ 1,096,692.33	\$ 1,408,682.04	\$ 1,801,355.54	\$ 1,325,699.80	\$ 5,632,429.71

	1st Quarter 2018	2nd Quarter 2018	3rd Quarter 2018	4th Quarter 2018	Total 2018	1st Quarter 2019	2nd Quarter 2019	3rd Quarter 2019	4th Quarter 2019	Total 2019	Total 2016-2019 Collections
Net CVB allocation	\$ 347,378.36	\$ 423,004.62	\$ 550,355.53	\$ 391,875.50	\$ 1,712,614.01	\$ 343,192.10	\$ 444,343.97	\$ 628,072.58	\$ 408,895.20	\$ 1,824,503.85	\$ 6,790,766.93
Exhibition Center allocation	\$ 365,682.68	\$ 445,268.03	\$ 579,321.61	\$ 412,500.53	\$ 1,802,772.85	\$ 361,254.84	\$ 467,730.50	\$ 661,129.03	\$ 430,416.00	\$ 1,920,530.37	\$ 7,148,196.98
Sports Facilities allocation	\$ 121,887.14	\$ 445,268.03	\$ 579,321.61	\$ 412,500.53	\$ 1,558,977.31	\$ 361,254.84	\$ 467,730.50	\$ 661,129.03	\$ 430,416.00	\$ 1,920,530.37	\$ 4,621,138.94
PAC allocation (remitted to Associated)	\$ 243,774.29	\$ -	\$ -	\$ -	\$ 243,774.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,527,036.79
Total Amount retained by Municipality	\$ 140,170.22	\$ 170,686.08	\$ 222,073.28	\$ 158,125.20	\$ 691,054.78	\$ 138,481.02	\$ 179,296.69	\$ 253,432.79	\$ 164,992.80	\$ 736,203.31	\$ 2,740,134.04
Total	\$ 1,218,892.69	\$ 1,484,226.76	\$ 1,931,072.03	\$ 1,375,001.76	\$ 6,009,193.24	\$ 1,204,182.81	\$ 1,559,101.66	\$ 2,203,763.43	\$ 1,434,720.00	\$ 6,401,767.90	\$ 23,827,273.67

Note: Funds reported on this summary page reflect amounts generated in each quarter regardless of when receipts were collected.



Pam Seidl <pseidl@foxcities.org>

RE: Room Tax Ordinances

1 message

Treasurer, Town of Clayton <treasurer@townofclayton.net>
To: Pam Seidl <pseidl@foxcities.org>

Wed, May 13, 2020 at 9:03 AM

Good Morning Pam,

Just an FYI – Town of Clayton will be issuing 2 checks for the room tax this week - we felt we needed to follow our ordinance until we get it revised. We hope to have it revised for July 1st

Checks: Fox Cities Convention & Visitors Bureau \$186.33, and Fox Cities Area Room Tax Commission \$130.76. We are assuming you can redirect the \$130.76 over to the Convention & Visitors Bureau

Let me know if you have any questions.

Thank you

Sabina

Sabina Schiessl, CPA

Treasurer

Town of Clayton, Winnebago County

8348 County Road T

Larsen, WI 54947



"Touch of Country"

Phone: (920) 836-2007

Fax: (920) 836-2026

E-mail: treasurer@townofclayton.net

Website: www.townofclayton.net

NOTE: E-mail correspondence to/from this e-mail address may be subject to the Open Records Law and may be disclosed to outside parties.

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From: Pam Seidl <pseidl@foxcities.org>
Sent: Thursday, April 30, 2020 4:22 PM
To: Treasurer, Town of Clayton <treasurer@townofclayton.net>
Subject: Re: Room Tax Ordinances

Anytime. Let me know if you need anything.

Pam

Pam Seidl

Executive Director
Fox Cities Convention & Visitors Bureau
3433 W. College Ave, Appleton, WI 54914
920.734.3358 | 800.236.6338 | foxcities.org

[Redacted signature]

[Redacted signature]

On Thu, Apr 30, 2020 at 4:11 PM Treasurer, Town of Clayton <treasurer@townofclayton.net> wrote:

Thanks so much

Sabina Schiessl, CPA

Treasurer

[Town of Clayton, Winnebago County](#)