

# Room Tax Commission

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## *Agency Overview*

### Agency Mission

The agency's mission is to promote Madison as a destination through marketing and promotional efforts.

### Agency Overview

Starting in 2017, Room Tax revenues are allocated through the Room Tax Commission. Under Wisconsin state law, 70% of total revenue must be utilized for tourism and marketing efforts and tangible municipal development. The budget outlined in the Executive Budget reflects the budget adopted by the Room Tax Commission.

### 2024 Budget Highlights

The 2024 Executive Budget reflects funding allocations adopted by the Room Tax Commission. These adjustments reflect an overall \$2.2 million increase in Room Tax revenues when compared to the 2023 Adopted Budget. Budget increases will be implemented by:

- Budgeting \$21.2 million in Room Tax receipts, a \$2.2 million increase from the 2023 Adopted Budget.
- Allocating \$5.9 million to the Greater Madison Convention and Visitors Bureau, a \$327,000 increase from the 2023 Adopted Budget.
- Allocating \$297,500 for City Tourism Marketing Activities, a \$75,000 increase from the 2023 Adopted Budget.
- Allocating \$5.4 million to fund operating costs at Monona Terrace, a \$566,300 increase from the 2023 Adopted Budget.
- Allocating \$2.2 million to the Overture Center, an \$85,000 increase from the 2023 Adopted Budget.
- Allocating \$1.4 million to the Alliant Energy Center, Henry Vilas Zoo and Olbrich Gardens, a \$647,800 increase from the 2023 Adopted Budget.
- Budgeting \$6.4 million of Room Tax revenue to be retained by the General Fund, a \$650,000 increase from the 2023 Adopted Budget.
- See the Room Tax Fund in the Special Fund Statements section for a full breakout of 2024 expenditures authorized by the Room Tax Commission.

**Room Tax Commission**

Function:

**Planning & Development***Budget Overview*

## Agency Budget by Fund

<b>Fund</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2023 Projected</b>	<b>2024 Request</b>	<b>2024 Executive</b>
Other Restricted	18,645,087	21,018,135	21,018,135	21,018,135	22,322,200
<b>Total</b>	<b>\$ 18,645,087</b>	<b>\$ 21,018,135</b>	<b>\$ 21,018,135</b>	<b>\$ 21,018,135</b>	<b>\$ 22,322,200</b>

## Agency Budget by Service

<b>Service</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2023 Projected</b>	<b>2024 Request</b>	<b>2024 Executive</b>
Room Tax Commission	18,645,087	21,018,135	21,018,135	21,018,135	22,322,200
	<b>\$ 18,645,087</b>	<b>\$ 21,018,135</b>	<b>\$ 21,018,135</b>	<b>\$ 21,018,135</b>	<b>\$ 22,322,200</b>

## Agency Budget by Major-Revenue

<b>Major Revenue</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2023 Projected</b>	<b>2024 Request</b>	<b>2024 Executive</b>
General Revenues	(18,600,540)	(19,000,000)	(19,000,000)	(19,000,000)	(21,165,000)
Invest Other Contrib	(44,547)	(40,247)	(40,247)	(40,247)	(41,930)
Other Finance Source	-	(1,977,888)	(1,977,888)	(1,977,888)	(1,115,270)
<b>Total</b>	<b>\$ (18,645,087)</b>	<b>\$ (21,018,135)</b>	<b>\$ (21,018,135)</b>	<b>\$ (21,018,135)</b>	<b>\$ (22,322,200)</b>

## Agency Budget by Major-Expense

<b>Major Expense</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2023 Projected</b>	<b>2024 Request</b>	<b>2024 Executive</b>
Purchased Services	5,821,438	8,629,689	8,629,689	8,629,689	9,764,500
Debt Othr Financing	3,005,277	-	-	-	-
Transfer Out	9,818,372	12,388,446	12,388,446	12,388,446	12,557,700
<b>Total</b>	<b>\$ 18,645,087</b>	<b>\$ 21,018,135</b>	<b>\$ 21,018,135</b>	<b>\$ 21,018,135</b>	<b>\$ 22,322,200</b>

**Room Tax Commission**

Function:

**Planning & Development***Service Overview***Service:** Room Tax Commission*Service Description*

This service is responsible for administering the Room Tax fund as prescribed by the Room Tax Commission, which is fully supported by revenues from Room Tax receipts. The goal of the service is to promote Madison as a destination through marketing and tourism related activities and tangible municipal development.

*Activities Performed by this Service*

- Support operations for Monona Terrace.
- Continue current contract with the Greater Madison Visitors Bureau, which was amended in 2020 in wake of reduced Room Tax revenue.
- Provide funding for tourism related efforts, including Sister Cities, firework events, civic conferences and fairs, and arts events.

*Service Budget by Fund*

	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2023 Projected</b>	<b>2024 Request</b>	<b>2024 Executive</b>
General	-	-	-	-	-
Other-Expenditures	18,645,087	21,018,135	21,018,135	21,018,135	22,322,200
<b>Total</b>	<b>\$ 18,645,087</b>	<b>\$ 21,018,135</b>	<b>\$ 21,018,135</b>	<b>\$ 21,018,135</b>	<b>\$ 22,322,200</b>

*Service Budget by Account Type*

	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2023 Projected</b>	<b>2024 Request</b>	<b>2024 Executive</b>
Revenue	(18,645,087)	(21,018,135)	(21,018,135)	(21,018,135)	(22,322,200)
Personnel	-	-	-	-	-
Non-Personnel	18,645,087	21,018,135	21,018,135	21,018,135	22,322,200
Agency Charges	-	-	-	-	-
<b>Total</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Room Tax Commission**

**Function: Planning & Development**

*Line Item Detail*

<b>Agency Primary Fund:</b>	Other Restricted				
	2022 Actual	2023 Adopted	2023 Projected	2024 Request	2024 Executive
General Revenues					
Room Tax	(18,488,410)	(19,000,000)	(19,000,000)	(19,000,000)	(21,165,000)
Pen Int Delinq Other Tax	(112,131)	-	-	-	-
<b>General Revenues Total</b>	<b>\$ (18,600,540)</b>	<b>\$ (19,000,000)</b>	<b>\$ (19,000,000)</b>	<b>\$ (19,000,000)</b>	<b>\$ (21,165,000)</b>
Invest Other Contrib					
Interest	(44,547)	(40,247)	(40,247)	(40,247)	(41,930)
<b>Invest Other Contrib Total</b>	<b>\$ (44,547)</b>	<b>\$ (40,247)</b>	<b>\$ (40,247)</b>	<b>\$ (40,247)</b>	<b>\$ (41,930)</b>
Other Finance Source					
Fund Balance Applied	-	(1,977,888)	(1,977,888)	(1,977,888)	(1,115,270)
<b>Other Finance Source Total</b>	<b>\$ -</b>	<b>\$ (1,977,888)</b>	<b>\$ (1,977,888)</b>	<b>\$ (1,977,888)</b>	<b>\$ (1,115,270)</b>
Purchased Services					
Conferences & Training	2,176	35,000	35,000	35,000	35,000
Memberships	1,000	15,000	15,000	15,000	-
Consulting Services	14,064	-	-	-	-
Program Services	-	20,000	20,000	20,000	20,000
Other Services & Expenses	8,784	15,000	15,000	15,000	30,000
Grants	5,795,414	8,544,689	8,544,689	8,544,689	9,679,500
<b>Purchased Services Total</b>	<b>\$ 5,821,438</b>	<b>\$ 8,629,689</b>	<b>\$ 8,629,689</b>	<b>\$ 8,629,689</b>	<b>\$ 9,764,500</b>
Debt Othr Financing					
Fund Balance Generated	3,005,277	-	-	-	-
<b>Debt Othr Financing Total</b>	<b>\$ 3,005,277</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfer Out					
Transfer Out To General	5,667,799	5,700,000	5,700,000	5,700,000	6,350,000
Transfer Out To Debt Service	-	207,721	207,721	207,721	416,700
Transfer Out To Capital	-	1,655,000	1,655,000	1,655,000	399,000
Transfer Out To Cnvt Center	4,150,573	4,825,725	4,825,725	4,825,725	5,392,000
<b>Transfer Out Total</b>	<b>\$ 9,818,372</b>	<b>\$ 12,388,446</b>	<b>\$ 12,388,446</b>	<b>\$ 12,388,446</b>	<b>\$ 12,557,700</b>