

**Occupancy Tax Coordination Committee
Warren County Tourism Department
AGENDA
October 2, 2018**

Committee Members:

D. Dickinson, Chairman
E. Merlino
M. Simpson
J. Strough
D. Beaty
E. Frasier
C. Leggett
K. Geraghty
B. Driscoll

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- I. Committee meeting called to order by Chairman Dickinson.
 - II. Motion to approve minutes of April 30, 2018 Occupancy Tax Coordination Meeting.
 - III. Report on Revenues from the County Treasurer
 - IV. Action Agenda:
 - Review Occupancy Tax Budget.
 - Discuss application – Lake George Winter Carnival
 - VI. Privilege of the Floor to discuss any additional items to come before Committee.
 - VII. Motion to adjourn.

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PLEASE NOTE: THIS FORM MUST BE ACCOMPANIED BY ALL DETAILED BUDGET SHEETS

WARREN COUNTY BUDGET SUMMARY SHEET

PRIOR YEAR EXPENDITURES AND REQUEST FOR 2019 APPROPRIATIONS

REQUEST SUBMISSION TO THE CLERK OF THE BOARD OF SUPERVISORS

NAME OF DEPARTMENT: Tourism/Occupancy - Occupancy Tax
BUDGET ACCOUNT CODE: A.6417 0002

OBJECT CODES	2017 EXPENDITURES	2018 ADOPTED	2018 AMENDED	2019 DEPARTMENT REQUESTS
400's CONTRACTUAL		\$2,508,000.00	\$2,791,205.00	\$2,803,000.00
TOTALS		\$2,508,000.00	\$2,791,205.00	\$2,803,000.00

2017 REVENUES	2018 ADOPTED REVENUES	2018 ESTIMATED REVENUES	2019 DEPARTMENT REQUESTS
\$0.00	\$1,847,656.00	\$1,847,656.00	\$2,543,698.00

SIGNED: *James Long*
DEPARTMENT HEAD

TITLE: *Tourism Director*

DATE: *09.06.18*

Account	Account Description	2017 Actual Amount	2018 Adopted Budget	2018 Amended Budget	2018 Actual Amount	2019 Departmental Request
Fund A - General						
EXPENSE						
Department 6417 - Tourism/Occupancy						
Sub Department 0002 - Occupancy Tax						
<i>Contractual Expense</i>						
469	Other Payments/Contributions	.00	1,448,000.00	1,488,000.00	1,097,976.98	1,600,000.00
	Comments					
	Level					
	Departmental Request					Payments to Towns, City, Village
471	Administration	.00	125,000.00	125,000.00	125,000.00	130,000.00
	Comments					
	Level					
	Departmental Request					Treasurer's Administration fee
480	Tourism-Special Events	.00	175,000.00	203,000.00	55,000.00	193,000.00
	Comments					
	Level					
	Departmental Request					Special Events
480.02	Tourism - Convention Event Development Fund	.00	250,000.00	333,205.00	75,000.00	250,000.00
	Comments					
	Level					
	Departmental Request					Civic Center
480.03	Tourism - Special Event Discretionary Fund	.00	.00	.00	.00	75,000.00
	Comments					
	Level					
	Departmental Request					For events that may arise during the year
480.04	Tourism - Warren County Projects	.00	150,000.00	162,000.00	5,799.00	5,000.00
	Comments					
	Level					
	Departmental Request					Black Dog Designs - Festival Space website
480.05	Tourism - Business Promotion	.00	235,000.00	355,000.00	250,000.00	425,000.00
	Comments					
	Level					
	Departmental Request					LG Reg. Chamber & CVB & LG Visitor's Center

Account	Account Description	2017 Actual Amount	2018 Adopted Budget	2018 Amended Budget	2018 Actual Amount	2019 Departmental Request
Fund A - General						
	EXPENSE					
	Department 6417 - Tourism/Occupancy					
	Sub Department 0002 - Occupancy Tax					
	Contractual Expense					
480.07	Warren County Environmental Projects	.00	125,000.00	125,000.00	125,000.00	125,000.00
	Comments					
	Level					
	Departmental Request					
	Invasives - Towns of Chester, Horicon, Lake Luzerne					
	Contractual Expense Totals	\$0.00	\$2,508,000.00	\$2,791,205.00	\$1,733,775.98	\$2,803,000.00
	Sub Department 0002 - Occupancy Tax Totals	\$0.00	\$2,508,000.00	\$2,791,205.00	\$1,733,775.98	\$2,803,000.00
	Department 6417 - Tourism/Occupancy Totals	\$0.00	\$2,508,000.00	\$2,791,205.00	\$1,733,775.98	\$2,803,000.00
	EXPENSE TOTALS	\$0.00	\$2,508,000.00	\$2,791,205.00	\$1,733,775.98	\$2,803,000.00
	Fund A - General Totals	\$0.00	\$2,508,000.00	\$2,791,205.00	\$1,733,775.98	\$2,803,000.00
	EXPENSE TOTALS	\$0.00	\$2,508,000.00	\$2,791,205.00	\$1,733,775.98	\$2,803,000.00
	Fund A - General Totals	\$0.00	(\$2,508,000.00)	(\$2,791,205.00)	(\$1,733,775.98)	(\$2,803,000.00)
	Net Grand Totals					
	REVENUE GRAND TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	EXPENSE GRAND TOTALS	\$0.00	\$2,508,000.00	\$2,791,205.00	\$1,733,775.98	\$2,803,000.00
	Net Grand Totals	\$0.00	(\$2,508,000.00)	(\$2,791,205.00)	(\$1,733,775.98)	(\$2,803,000.00)

BUDGET PREPARATION - 2019

GL Code		2019 request	2018 actual	2017 actual	2016 actual	2015 actual
469	Payments to Towns	1,600,000.00	1,487,976.98	1,447,998.84	1,442,094.24	1,223,701.17
471	Treasurer's Admin fee	130,000.00	125,000.00	124,000.00	114,000.00	90,000.00
480	Special Events	193,000.00	203,000.00	299,986.77	218,486.42	244,979.92
480.02	Convention Event Development	250,000.00	333,205.00	250,000.00	250,000.00	250,000.00
480.03	Discretionary Fund	75,000.00	0.00	35,000.00	30,000.00	28,000.00
480.04	WC Projects	5,000.00	162,000.00	4,999.96	23,000.00	29,000.00
480.05	Business Promotion	425,000.00	355,000.00	200,444.40	177,303.51	165,000.00
480.06	Enhanced Promotion		0.00	150,000.00	0.00	0.00
480.07	WC Environmental Projects	125,000.00	125,000.00	125,000.00	0.00	0.00
TOTAL		2,803,000.00	2,791,181.98	2,637,429.97	2,254,884.17	2,030,681.09
2018 Breakdown						
480.02	Convention Event Development		250,000.00	Civic Center		
			83,205.00	ATTA		
			333,205.00			
480.04	WC Projects		150,000.00	Water feature		
			12,000.00	Black Dog		
			162,000.00			
480.05	Business Promotion		300,000.00	CVB		
			25,000.00	LG Visitor's Ctr		
			30,000.00	unspent		
			355,000.00			
480.07	WC Environmental Projects		41,666.67	T/O Chester		
			41,666.67	T/O Horicon		
			41,666.66	T/O Lake Luzerne		
			125,000.00			

Municipal Payments 2014 -2018

	2019 tentative 10%				2018				2017				2016				2015				
	1st Qtr	Final 2018	Initial 2019	Total	1st Qtr	Final 2017	Initial 2018	Total	1st Qtr	Final 2016	Initial 2017	Total	April	Final 2015	Initial 2016	Total	January	Final 2014	Initial 2015		
Bolton	60,000	189,560.00	30,000	279,560.00	60,000	172,327.12	30,000	262,327.12	60,000	167,196.73	30,000	257,196.73	Bolton	60,000	157,850.02	30,000	247,850.02	Bolton	40,000	132,300.66	30,000
Chester	15,000	7,729.00	30,000	52,729.00	15,000	7,026.37	30,000	52,026.37	15,000	6,308.22	30,000	51,308.22	Chester	15,000	6,882.63	30,000	51,882.63	Chester	10,000	6,313.45	30,000
Hague	15,000	8,685.00	30,000	53,685.00	15,000	7,895.35	30,000	52,895.35	15,000	8,301.09	30,000	53,301.09	Hague	15,000	7,846.14	30,000	52,846.14	Hague	10,000	4,115.02	30,000
Horicon	15,000	5,017.00	30,000	50,017.00	15,000	4,561.03	30,000	49,561.03	15,000	4,356.85	30,000	49,356.85	Horicon	15,000	4,382.12	30,000	49,382.12	Horicon	10,000	4,171.39	30,000
Johnsburg	15,000	11,158.00	30,000	56,158.00	15,000	10,144.06	30,000	55,144.06	15,000	8,054.95	30,000	53,054.95	Johnsburg	15,000	9,192.94	30,000	54,192.94	Johnsburg	10,000	7,384.49	30,000
Lake George - Town	75,000	204,114.00	30,000	309,114.00	75,000	185,558.50	30,000	290,558.50	75,000	191,473.46	30,000	296,473.46	Lake George - Town	75,000	172,877.98	30,000	277,877.98	Lake George - Town	50,000	138,895.97	30,000
Lake George - Villlage	75,000	176,830.00	30,000	281,830.00	75,000	160,755.49	30,000	265,755.49	75,000	128,700.83	30,000	233,700.83	Lake George - Villlage	75,000	120,464.50	30,000	225,464.50	Lake George - Villlage	50,000	110,823.65	30,000
Lake Luzerne	15,000	5,065.00	30,000	50,065.00	15,000	4,603.78	30,000	49,603.78	15,000	4,247.32	30,000	49,247.32	Lake Luzerne	15,000	4,291.36	30,000	49,291.36	Lake Luzerne	10,000	4,453.24	30,000
Queensbury	60,000	135,880.00	30,000	225,880.00	60,000	123,527.04	30,000	213,527.04	60,000	120,487.54	30,000	210,487.54	Queensbury	60,000	147,852.21	30,000	237,852.21	Queensbury	40,000	138,726.86	30,000
Stony Creek	15,000	60.00	30,000	45,060.00	15,000	53.74	30,000	45,053.74	15,000	35.37	30,000	45,035.37	Stony Creek	15,000	817.53	30,000	45,817.53	Stony Creek	10,000	1,409.25	30,000
Thurman	15,000	336.00	30,000	45,336.00	15,000	305.25	30,000	45,305.25	15,000	338.61	30,000	45,338.61	Thurman	15,000	465.93	30,000	45,465.93	Thurman	10,000	450.96	30,000
Warrensburg	15,000	2,084.00	30,000	47,084.00	15,000	1,894.44	30,000	46,894.44	15,000	1,823.11	30,000	46,823.11	Warrensburg	15,000	1,759.87	30,000	46,759.87	Warrensburg	10,000	2,029.32	30,000
City of Glens Falls	15,000	15,760.00	30,000	60,760.00	15,000	14,324.81	30,000	59,324.81	15,000	11,674.76	30,000	56,674.76	City of Glens Falls	15,000	12,411.01	30,000	57,411.01	City of Glens Falls	10,000	12,626.91	30,000
	405,000	762,278.00	390,000	1,557,278.00	405,000	692,976.98	390,000	1,487,976.98	405,000	652,998.84	390,000	1,447,998.84		405,000	647,094.24	390,000	1,442,094.24		270,000	563,701.17	390,000

Occupancy Tax is a 4% tax on room rentals of hotels, motels, bed & breakfasts, inns, housekeeping cottages with four or more units and tourism facilities (ie. campgrounds with onsite RV rentals)

The original agreements with the towns, Village of Lake George and the City of Glens Falls called for two distributions of Occupancy Tax revenues back to the municipalities equaling 25% of the amount collected.

A 30,000 allocation is given to all the municipalities each year, on or about October 15th; a final distribution of funds is given based upon the previous year's collections, on or about June 1st.

(Resolution # 150 of 2005 states that one-fourth of Occupancy Tax Revenue distributed to each municipality would be based on the dollar amount of Occupancy Tax collected within each municipality over and above the minimum distribution of \$30,000

The County Tourism Department is funded from Occupancy Tax collections, and revenues generated within the Department.

In addition, Occupancy Tax Spending Plans have been in existence since 2015 for the purpose of reducing the Occupancy Tax Reserve Fund; an additional \$270,000 was given to the towns, city, and village in 2015 and \$405,000 was given in 2016, 2017 and 2018.

Additional funds are allocated for Events, the Civic Center, support of the LG CVB, Warren County Projects (Water feature at Festival Commons), Invasives, and a Treasurer' fee (3% of collections).

