



**Occupancy Tax Coordination Committee  
AGENDA  
June 23, 2025**

Committee Members: CROCITTO, Runyon, Patchett, Gilligan, Etu, Thomas, Merlino

*Chair of the Board shall serve as an Ex-Officio member when needed in accordance with Section C (4) of the Rules of the Board.*

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- I. Committee meeting called to order by Chairman Crocitto.
  - II. Motion to approve minutes of the May 21, 2025 Occupancy Tax Coordination Committee meeting.
  - III. Privilege of the floor and public comment
  - IV. Action Agenda/New Business Items:
    - a. **Resolution Request:** Authorization to approve the online version of the Municipal Accounting form to replace handwritten forms used to date.  
**Rationale:** The Towns, Village of Lake George and City of Glens Falls in Warren County will commence using this digital form immediately when reporting receipts and expenditures of Occupancy Tax funding.
  - V. Discussion Items:
    - a. Committee to consider any changes to Occupancy Tax spending requirements for Municipalities
    - b. Christine Norton, Treasurer Report
  - VI. Referrals: None
  - VII. Privilege of the floor and public comment
  - VIII. Motion to adjourn
- 

**Attachment #1:** Resolution Request Form 20 approving online version of the Municipal Accounting form

**Attachment #2:** Resolution 341 of 2014

**Attachment #3:** Spending requirements for Municipalities

**Attachment #4:** Treasurer Report



# ***RESOLUTION REQUEST FORM NO. 20***

## ***MISCELLANEOUS***

***\*Please List All Other Requests Not Covered by Previous Resolution Request Forms Here.  
Please attach any backup information available and be as detailed as possible.***

**DEPARTMENT NAME: Tourism Department**

**DATE: June 24, 2025**

- (a) Purpose of Request: **To approve new online version of Municipal Accounting Form to replace handwritten forms used to date**
- (b) Details: **The Towns, Village of Lake George and City of Glens Falls in Warren County will commence using this digital form immediately when reporting receipts and expenditures of Occupancy Tax funding**
- (c) Previous Resolution Number: **341 of 2014**
- (d) Where are the Funds (if required)? List Budget Code, Object Code, Full Title\* and Amount: **N/A**

**Sample: A.8021 470 Planning & Community Development – Contract**

\* as listed in budget and LOGOS

# Warren County Board of Supervisors

## RESOLUTION NO. 341 OF 2014

**Resolution introduced by Supervisors Kenny, Merlino, Conover, Dickinson, Frasier, Simpson and Strough**

### **APPROVING THE REVISED LOCAL TOURISM AND CONVENTION DEVELOPMENT AGREEMENT MUNICIPAL ACCOUNTING FORM**

RESOLVED, that the Warren County Board of Supervisors hereby approves the revised Local Tourism and Convention Development Agreement Municipal Accounting Form as attached hereto, and be it further

RESOLVED, that the Towns, Village of Lake George and City of Glens Falls in Warren County will commence using this form immediately when reporting receipts and expenditures of Occupancy Tax funding.

**LOCAL TOURISM PROMOTION AND CONVENTION DEVELOPMENT AGREEMENT -**

**MUNICIPAL ACCOUNTING FORM**

This report is for occupancy tax funds received and expended in the last standard municipal fiscal year (i.e. Jan. 1 - Dec. 31) ending just prior to filing of this report.

TOWN OF \_\_\_\_\_

| <u>Part I</u> - Events funded in your last fiscal year (i.e. Jan. 1 - Dec. 31) |                      |                        |  |
|--|----------------------|------------------------|--|
| <b>Events/Activities/Projects</b>  | <b>Date of Event</b> | <b>Amount Provided</b> | <b>Estimated Number of Persons Served (Each Event)</b> |
|  |                      |                        |  |
|  |                      |                        |  |
|  |                      |                        |  |
|  |                      |                        |  |

| <u>Part II</u> - Activities that are expected to be continued in this fiscal year ( <i>the year you are filing this report</i> ) |                                   |
|--|-----------------------------------|
| <b>Events/Activities/Projects</b>  | <b>Plans to Cause To Continue</b> |
|  |                                   |
|  |                                   |
|  |                                   |
|  |                                   |

**LOCAL TOURISM PROMOTION AND CONVENTION DEVELOPMENT AGREEMENT -  
MUNICIPAL ACCOUNTING FORM**

|   |  |
|---|--|
| <b>Part III - Occupancy Tax Funding Accounting</b>  |  |
|   |  |
| <b>A. Accounting</b>  |  |
| Actual Balance of funds on hand at the start of your last fiscal year (i.e. Jan. 1)                                   |  |
| Actual Amount(s) Rec'd from Warren County during the last fiscal year (i.e. Jan. 1 - Dec. 31)                         |  |
| Actual Amount(s) Expended during the last fiscal year (i.e. Jan. 1 - Dec. 31)   |  |
| Actual Balance Remaining at the end of the fiscal year (i.e. Dec. 31)   |  |
|   |  |
| <b>B. Check One:</b>  |  |
| <b>Municipality's standard practice is to account for revenues and expenditures</b>                                   |  |
| <input type="checkbox"/> in the same fiscal year as it does with all other municipal expenses (i.e. Jan. 1 - Dec. 31) |  |
| <input type="checkbox"/> in a time period which is different than the municipality's fiscal year (ex. Oct-June)       |  |
| <b>Please specify the period</b> _____  |  |

\_\_\_\_\_  
**Chief Executive**

\_\_\_\_\_  
**Date**



## Rules and Guidelines

### Background

Warren County currently collects a 4% occupancy tax on all overnight tourism accommodations in the County. This tax is levied on customers of hotels, motels, bed & breakfasts, inns, housekeeping cottages with four or more units and tourism facilities (i.e. campgrounds with onsite RV rentals) as well as short-term (STR) vacation rentals.

The purpose of this tax, as outlined by [Occupancy Tax law](#) is to promote and increase tourism in Warren County and its municipalities “through the promotion of tourist activities, conventions, trade shows, special events and other directly related and supporting activities.”

### General Guidelines

Generally, uses of occupancy tax revenues provided to Municipalities by the County must be expended for the promotion of tourist activities, conventions, sports, trade shows, special events and other directly related and supported tourism activities. “Promotion” or “promoting” is defined as furthering the growth of, establishment of, sales and/or contributing to the growth, engagement, or prosperity of and/or to forward or to encourage or to advance. Therefore, and more importantly, in order for an expenditure to be eligible under these guidelines, it cannot just be “related” to Tourism, but it must be determined to be consistent with the previously stated allowed uses and definition of promotion.



## Evaluation Criteria

Municipal Supplemental Funding is intended to enhance the general tourism economy of Warren County municipalities through the promotion of tourist activities, conventions, trade shows, special events, special projects and other directly related and supported tourist activities. The following evaluation criteria shall apply:

- **Does the request directly relate or support tourism activities by furthering new tourism business, visitations and contribute to tourism growth and prosperity for the region?**
- **Does the request support capital projects which facilitate uses by tourists and/or directly increase tourism to an area by enhancing the environment, improving infrastructures related to tourism, conventions, sports, special events, trade shows, and developing, operating and maintaining tourist attraction?**
- **Does the request support a unique tourism opportunity, event or activity which will further enhance visitation to the region?**

Requests will be evaluated and awarded based upon availability of funds, alignment with county-wide and municipal tourism development strategy, soundness and fiscal stability of the tourism related, project, event, or activities, and overall benefit to the municipality's tourism economy.



## **Eligible uses of expenditures**

The listing below should always be read together with the **General Guidelines** stated above to ascertain the extent to which funds may be expended for the example provided.

### **Special Events/Festivals/Activities/Sports**

- Production, development of new event, activities (i.e. Outdoor drama, civic center events, Elvis Festival and the advertisement of the same)
- Production/installation/rental/creation of programs/directories for specific events
- Firework displays
- Banner/flags/billboards
- Business cards
- Buttons, pins, decals, letterhead, envelopes, postcards, postage
- Event consultation fee
- Re-enactors, musicians, entertainers
- Town tours, itineraries, maps
- Sponsorship, hosting fees
- Rental of traveling/special exhibits
- Event crowd control, safety concerns
- Promotional items – giveaways

### **Recreational Attractions**

Advertisements and enhancements of existing and new recreational activities and attractions to be developed to accommodate and increase the number of tourists, for enhancements to water access and riverfronts, snowmobiling trail system, hiking trails, cycling routes, with displays or improvements to accommodate tourists such as benches, or a gondola for transportation.

- Mapping and/or brochures
- Wayfaring/directional signage
- Clearing/preparation of property for tourist or convention activity or event
- Any eligible criteria from other spending guideline categories



### **Website Development/Electronic Promotion**

Expenditures for the following provided that the same is for purposes of promoting tourism, conventions, special events, trade shows, sports and other tourist activities.

- Website design/construction
- Purchase of images/sound
- Promotions, purchase of hyperlinks
- Interactive informational kiosk
- Email appends
- Broadcast design/delivery of
- Newsletters/banner ads
- Purchase of photography/videography
- Purchase of photo enhanced listings
- Search engine optimization

### **Brochure Production/Distribution**

General tourism guide, seasonal guide, themed events, flyers, promotional literature, niche – publication (i.e. walking/driving tours, packages, itineraries, coupons, heritage, birding, sports, etc.), post cards, maps, posters.

- Paid brochure distribution locations
- Design fees
- Reproduce brochures to CD/DVD
- Copywriting/Typesetting
- Postage/permit fees
- Printing/reproduction/production
- Photography



### **Advertisements/Promotions**

Paid advertisements promoting events, activities, packages, attractions, conventions, tradeshows for general tourism development to Warren County communities – Destination Marketing Programs.

Co-op partnerships with Warren County, Adirondack Regional Tourism Council, New York State publications, as well as national publications and directories, radio, newsprint/magazine opportunities, television campaigns, and trade/consumer show brochure distribution and exhibit space co-op.

- Local, regional and/or national advertising, promotional opportunities
- Production/placement of ads (print, radio, tv)
- Clipping Service
- Advertising in trade journals
- Exhibit graphics
- Consumer/trade show registration
- Show staffing expenses
- Logo development/design/tag line/branding
- Business reply cards
- Product Development (i.e. tour packages, itineraries, special events, familiarization tours for operators or media)
- Coupons
- Public relations – press kits, press releases, messaging development, printing, mailing, broadcast, services

### **Membership/Association/Affiliations**

For the furtherance of Tourism Promotion, (i.e. American Bus Association (ABA), New York State Travel and Tourism Association (NYSTIA), National Tour Association (NTA)).



### **Specialized Professional Services**

Expenditures for the following, provided that the same is for purposes of promoting tourism, conventions special events, sport, trade shows and other tourism activities:

- Shoot photographer/videographer
- Graphic designer
- Step on guide services
- Public relations/marketing agency
- Speakers/musicians/entertainers/models
- Airplane/helicopter rentals
- Ad/brochure/web design
- Market research, feasibility study
- Event sponsorship/bid fees
- Outsourcing to call centers/fulfillment houses
- Update portions of local history in furtherance of promoting tourism, conventions, special events, sports

### **Educational Tourism**

- Informational kiosk
- Hospitality training
- Hosting/attending workshops (i.e. how to market your destination, property or event)

### **Beautification**

Community signage – welcome/directional signage

Plantings/landscaping/streetscaping/lighting/water features furthering establishment or growth of tourism, conventions, sports, special events, trade shows and other tourist activities

Informational kiosk

Fountains, benches, trail development & enhancement

### **Audio/Visual production, duplication and distribution**

DVD/CD/VHS

### **Miscellaneous promotion**

Purchase mailing lists

Mailings/social media targeted lists for specific audiences



### **Capital projects**

Expenditures may be made for capital projects which facilitate uses by tourists and/or increases tourism to an area by enhancing the environment, improving infrastructures related to tourism, conventions, sports, special events, trade shows, and developing and operating tourist attractions. Long range recreational plans/projects may also be considered under this funding and are recommended to be coordinated with the Warren County Planning Department.

When spending funds for capital projects, it is necessary that the primary benefit and end result of the project is to increase, enhance and promote tourism and tourist activities. Funding cannot be expended on a capital project that predominantly benefits residents and only incidentally promotes tourism.

***By acknowledging this policy, the applicant agrees to abide by all guidelines and requirements stated herein and attests that all information provided in and with the application is truthful and accurate.***



# WARREN COUNTY TREASURER

Warren County Municipal Center  
1340 State Route 9  
Lake George, New York 12845-9803



**Christine V. Norton**  
Warren County Treasurer

## Occupancy Tax Committee Report

Tuesday, June 17, 2025

Total Receipts

| <u>2025 Revenues</u>                 | Total Receipts |             |            | Q2 YTD      |
|--------------------------------------|----------------|-------------|------------|-------------|
|                                      | 30-Apr         | 31-May      | 17-Jun     |             |
| Total Revenue Collected through 2025 | \$ 175,662     | \$ 125,816  | \$ 131,981 | \$ 433,460  |
| Total Revenue Collected through 2024 | \$ 173,565     | \$ 176,644  | \$ 101,512 | \$ 451,721  |
| Increase/(Decrease) from 2024        | \$ 2,097       | \$ (50,828) | \$ 30,469  | \$ (18,262) |
| Increase/(Decrease) from 2024        | 1%             | -29%        | 30%        | -4%         |

**Analysis:**

YoY the 2nd quarter is down 4%. We are just days away from the due date and anticipate the number for June to increase significantly, since major HMR have not yet submitted their receipts. This should decrease the negative Q2 variance considerably.

| <u>2025 Revenues</u>           | Hotel Motel Resort Receipts |             |           | Q2 YTD      |
|--------------------------------|-----------------------------|-------------|-----------|-------------|
|                                | 30-Apr                      | 31-May      | 17-Jun    |             |
| Revenue Collected through 2025 | \$ 81,697                   | \$ 82,880   | \$ 93,782 | \$ 258,359  |
| Revenue Collected through 2024 | \$ 97,219                   | \$ 109,731  | \$ 85,267 | \$ 292,217  |
| Increase/(Decrease) from 2024  | \$ (15,523)                 | \$ (26,851) | \$ 8,515  | \$ (33,859) |
| Increase/(Decrease) from 2024  | -16%                        | -24%        | 10%       | -12%        |

**Analysis:**

Hotel, Motels and Resorts are losing market share to STR's. June is showing an uptick for all venues - including the hotel, motels and resorts. We expect the June HMR numbers to increase over the next week reducing the overall Q2 HMR variance YoY.

| <u>2025 Revenues</u>               | Short Term Rental Unit (STRU) Receipts |             |           | Q2 YTD     |
|------------------------------------|--|-------------|-----------|------------|
|                                    | 30-Apr                                 | 31-May      | 17-Jun    |            |
| STR Revenue Collected through 2025 | \$ 93,965                              | \$ 42,937   | \$ 38,199 | \$ 175,101 |
| STR Revenue Collected through 2024 | \$ 76,346                              | \$ 66,913   | \$ 16,245 | \$ 159,504 |
| Increase/(Decrease) from 2024      | \$ 17,620                              | \$ (23,977) | \$ 21,954 | \$ 15,597  |
| Increase/(Decrease) from 2024      | 23%                                    | -36%        | 135%      | 10%        |

**Analysis:**

April is showing a large growth YoY due to a remarketer who had 3 outstanding accounts and paid the entire o/s year in April. Thus, the increase is not an actual gain, rather revenue realized from a prior year. Although May is down, June is showing significant growth. A large portion of this is due to receipts generated from late letters mailed out in May.

**Occupancy Tax Committee Report**  
**Tuesday, June 17, 2025**  
**Total Receipts**

**2025 Revenues**

|                                      | Total Receipts |            |             |            |             |            |             |
|--------------------------------------|----------------|------------|-------------|------------|-------------|------------|-------------|
|                                      | 31-Jan         | 28-Feb     | 31-Mar      | 30-Apr     | 30-May      | 17-Jun     | YTD         |
| Total Revenue Collected through 2025 | \$ -           | \$ 111,152 | \$ 277,222  | \$ 175,662 | \$ 125,816  | \$ 131,981 | \$ 821,833  |
| Total Revenue Collected through 2024 | \$ -           | \$ 78,165  | \$ 305,487  | \$ 173,565 | \$ 176,644  | \$ 101,512 | \$ 835,374  |
| Increase/(Decrease) from 2024        | \$ -           | \$ 32,987  | \$ (28,265) | \$ 2,097   | \$ (50,828) | \$ 30,469  | \$ (13,540) |
| YOY Increase/(Decrease)              |                | 42%        | -9%         | 1%         | -29%        | 30%        | -2%         |

**Analysis:**

*Year to date we are trending down by 2% YoY as of June 17th 2025.*

**2025 Revenues**

|                                | Hotel Motel Resort Receipts |           |             |             |             |           |             |
|--------------------------------|-----------------------------|-----------|-------------|-------------|-------------|-----------|-------------|
|                                | 31-Jan                      | 28-Feb    | 31-Mar      | 30-Apr      | 30-May      | 17-Jun    | YTD         |
| Revenue Collected through 2025 | \$ -                        | \$ 83,918 | \$ 209,581  | \$ 81,697   | \$ 82,880   | \$ 93,782 | \$ 551,858  |
| Revenue Collected through 2024 | \$ -                        | \$ 54,104 | \$ 243,253  | \$ 97,219   | \$ 109,731  | \$ 85,267 | \$ 589,575  |
| Increase/(Decrease) from 2024  | \$ -                        | \$ 29,814 | \$ (33,672) | \$ (15,523) | \$ (26,851) | \$ 8,515  | \$ (37,717) |
| YOY Increase/(Decrease)        |                             | 55%       | -14%        | -16%        | -24%        | 10%       | -6%         |

**Analysis:**

*Hotel, Motels and Resorts continue to loose market share of the rental pool. Overall this segment of the market is down 6% YoY.*

**2025 Revenues**

|                                    | Short Term Rental Unit (STRU) Receipts |           |           |           |             |           |            |
|------------------------------------|--|-----------|-----------|-----------|-------------|-----------|------------|
|                                    | 31-Jan                                 | 28-Feb    | 31-Mar    | 30-Apr    | 30-May      | 17-Jun    | YTD        |
| STR Revenue Collected through 2025 | \$ -                                   | \$ 27,234 | \$ 67,641 | \$ 93,965 | \$ 42,937   | \$ 38,199 | \$ 269,975 |
| STR Revenue Collected through 2024 | \$ -                                   | \$ 24,061 | \$ 62,234 | \$ 76,346 | \$ 66,913   | \$ 16,245 | \$ 245,799 |
| Increase/(Decrease) from 2024      | \$ -                                   | \$ 3,173  | \$ 5,407  | \$ 17,620 | \$ (23,977) | \$ 21,954 | \$ 24,176  |
| YOY Increase/(Decrease)            |  | 13%       | 9%        | 23%       | -36%        | 135%      | 10%        |

**Analysis:**

*Although we are trending down overall YOY, the STR market continues to grow and capture market share. We are experiencing a 10% growth in this segment.*