



**Occupancy Tax Coordination Committee
Warren County Tourism Department
AGENDA
September 28, 2020**

Committee Members:

D. Dickinson, Chairman
E. Merlino
J. Strough
C. Braymer
D. Bruno
E. Frasier
K. Geraghty
C. Leggett
R. Seeber

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- I. Committee meeting called to order by Chairman Dickinson.
 - II. Motion to approve minutes of August 31, 2020 Occupancy Tax Coordination Meeting
 - III. Report on Revenues from the County Treasurer
 - IV. Action Agenda/New Business items:
 1. Review Occupancy Tax Budget
Rationale: All departments are required to do this in September.
 - V. Discussion items: None.
 - VI. Referrals/Pending Items: None.
 - VII. Privilege of the floor and public comment (please allow for 15 second delay on live stream meetings)
 - VIII. Motion to adjourn.

Attachment: 2021 Occupancy Tax Budget

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

WARREN COUNTY BUDGET SUMMARY SHEET

PRIOR YEAR EXPENDITURES AND REQUEST FOR 2021 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	2019 EXPENDITURES	2020 ADOPTED	2020 AMENDED	2021 DEPARTMENT REQUESTS
400's CONTRACTUAL	\$2,818,445.19	\$3,181,500.00	\$3,204,750.00	\$2,203,500.00
TOTALS	\$2,818,445.19	\$3,181,500.00	\$3,204,750.00	\$2,203,500.00

2019 REVENUES	2020 ADOPTED REVENUES	2020 AMENDED REVENUES	2021 DEPARTMENT REQUESTS
\$2,543,698.00	\$2,583,064.00	\$2,583,064.00	\$1,373,625.00

SIGNED:

Johnnie Bonley
DEPARTMENT HEAD

TITLE:

Director

DATE:

09.03.2020

Account	Account Description	2019 Actual Amount	2020 Adopted Budget	2020 Amended Budget	2020 Actual Amount	2021 Departmental Request
Fund A - General						
REVENUE						
Department 6417 - Tourism/Occupancy						
Sub Department 0002 - Occupancy Tax						
<i>Non-Property Tax Items</i>						
1113	Tax - Hotel Room Occupancy	2,543,698.00	2,583,064.00	2,583,064.00	.00	1,373,625.00
	<i>Non-Property Tax Items Totals</i>	<u>\$2,543,698.00</u>	<u>\$2,583,064.00</u>	<u>\$2,583,064.00</u>	<u>\$0.00</u>	<u>\$1,373,625.00</u>
	Sub Department 0002 - Occupancy Tax Totals	<u>\$2,543,698.00</u>	<u>\$2,583,064.00</u>	<u>\$2,583,064.00</u>	<u>\$0.00</u>	<u>\$1,373,625.00</u>
	Department 6417 - Tourism/Occupancy Totals	<u>\$2,543,698.00</u>	<u>\$2,583,064.00</u>	<u>\$2,583,064.00</u>	<u>\$0.00</u>	<u>\$1,373,625.00</u>
	REVENUE TOTALS	<u>\$2,543,698.00</u>	<u>\$2,583,064.00</u>	<u>\$2,583,064.00</u>	<u>\$0.00</u>	<u>\$1,373,625.00</u>

Account	Account Description	2019 Actual Amount	2020 Adopted Budget	2020 Amended Budget	2020 Actual Amount	2021 Departmental Request
Fund A - General						
EXPENSE						
Department 6417 - Tourism/Occupancy						
Sub Department 0002 - Occupancy Tax						
<i>Contractual Expense</i>						
469	Other Payments/Contributions	1,515,737.08	1,626,500.00	1,589,000.00	268,659.77	875,000.00
471	Administration	130,000.00	135,000.00	135,000.00	135,000.00	146,000.00
480	Tourism-Special Events	365,208.11	285,000.00	425,750.00	26,326.40	285,000.00
480.02	Tourism - Convention Event Development Fund	250,000.00	250,000.00	250,000.00	181,250.00	162,500.00
480.04	Tourism - Warren County Projects	5,000.00	5,000.00	5,000.00	2,350.00	5,000.00
480.05	Tourism - Business Promotion	425,000.00	575,000.00	575,000.00	375,000.00	505,000.00
480.07	Warren County Environmental Projects	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00
480.08	Tourism - Civic Center Capital Costs	.00	100,000.00	100,000.00	100,000.00	100,000.00
<i>Contractual Expense Totals</i>		<i>\$2,815,945.19</i>	<i>\$3,101,500.00</i>	<i>\$3,204,750.00</i>	<i>\$1,213,586.17</i>	<i>\$2,203,500.00</i>
Comments						
<i>Account</i>	<i>Level</i>	<i>Comment</i>				
469	Departmental Request	25% of 2020 collections to the towns, Village of LG, City of GF				
471	Departmental Request	3% of 2019 collections - Administration fee for County Treasurer				
480.02	Departmental Request	Civic Center promotion				
480.04	Departmental Request	Black Dog Design - Festival Commons website				
480.05	Departmental Request	CVB - \$480000; LG Visitor's Center - \$25,000				
480.07	Departmental Request	Invasive Species funding for Towns of Chester, Horicon, Lake Luzerne split 3 ways				
Sub Department 0002 - Occupancy Tax Totals		\$2,815,945.19	\$3,101,500.00	\$3,204,750.00	\$1,213,586.17	\$2,203,500.00
Department 6417 - Tourism/Occupancy Totals		\$2,815,945.19	\$3,101,500.00	\$3,204,750.00	\$1,213,586.17	\$2,203,500.00
EXPENSE TOTALS		\$2,815,945.19	\$3,101,500.00	\$3,204,750.00	\$1,213,586.17	\$2,203,500.00
Fund A - General Totals						
REVENUE TOTALS		\$2,543,698.00	\$2,583,064.00	\$2,583,064.00	\$0.00	\$1,373,625.00
EXPENSE TOTALS		\$2,815,945.19	\$3,101,500.00	\$3,204,750.00	\$1,213,586.17	\$2,203,500.00
Fund A - General Totals		(\$272,247.19)	(\$518,436.00)	(\$621,686.00)	(\$1,213,586.17)	(\$829,875.00)
Net Grand Totals						
REVENUE GRAND TOTALS		\$2,543,698.00	\$2,583,064.00	\$2,583,064.00	\$0.00	\$1,373,625.00
EXPENSE GRAND TOTALS		\$2,815,945.19	\$3,101,500.00	\$3,204,750.00	\$1,213,586.17	\$2,203,500.00
Net Grand Totals		(\$272,247.19)	(\$518,436.00)	(\$621,686.00)	(\$1,213,586.17)	(\$829,875.00)

Occupancy Tax Contracts

	Amount	Currently Expires		2021 Amount	
Adirondack Civic Center - Capital Costs	100,000.00	12/31/24	5 yr. contract	100,000.00	
Adirondack Civic Center - Promotion	237,500.00	12/31/20	yearly contract	162,500.00	(75,000)
Black Dog Designs, LLC	5,000.00	12/31/20	yearly contract	5,000.00	
Lake George Regional CVB	400,000.00	12/31/20	yearly contract	480,000.00	+ 80,000
Lake George Visitor's Center	25,000.00	12/31/20	yearly contract	25,000.00	
Towns of Chester, Horicon, Lake Luzerne - Invasive Species	<u>125,000.00</u>	12/31/20	yearly contract	<u>125,000.00</u>	
	892,500.00			<u>897,500.00</u>	

Historical facts (Adopted budgets)			
	2008	2009	2010
Occupancy Tax collections	3,302,214	2,947,320	3,279,999
Department budget	1,989,985	2,011,905	2,078,778
% of collections	60%	68%	63%
Event funding	278,972	342,400	330,221
% of collections	8%	12%	10%
Civic Center	50,000	50,000	50,000
LG Visitors Center	0	25,000	12,500
CVB	<u>0</u>	<u>0</u>	<u>50,000</u>
	2,318,958	2,429,306	2,521,500
CVB started 5/1/09 - 12/31/09; not part of adopted budget			

OCCUPANCY TAX REVENUE 2004 - 2019

<u>YEAR</u>	<u>REVENUE</u>	
2004	2,597,870.94	
2005	2,792,447.68	107.49%
2006	3,033,733.76	108.64%
2007	3,478,027.50	114.65%
2008	3,302,214.30	94.95%
2009	2,947,320.39	89.25%
2010	3,279,998.68	111.29%
2011	3,373,848.02	102.86%
2012	3,533,154.97	104.72%
2013	3,707,382.54	104.93%
2014	3,814,804.68	102.90%
2015	4,148,376.97	108.74%
2016	4,171,995.34	100.57%
2017	4,331,907.90	103.83%
2018	4,510,948.31	104.13%
2019	4,864,331.73	107.83%
TOTAL	57,888,363.71	