



VILLAGE OF MOUNT HOREB

E. Main Street

Mount Horeb, WI 53572

Phone: (608) 437-6884 Fax: (608) 437-3190

Email: mhinfo@mounthorebwi.info Web: mounthorebwi.info

TOURISM COMMISSION AGENDA **Wednesday, February 12, 2025 at 5:00 PM**

VIRTUAL MEETING ONLY:

https://teams.microsoft.com/l/meetup-join/19%3ameeting_ZDQ3YTc0N2QtNzY1Mi00YTl4LWFiYTItZW50NiNzg2NzQ1NmE4%40thread.v2/0?context=%7b%22Tid%22%3a%2221b02d4a-d428-4c7a-8d47-e938c7a34274%22%2c%22Oid%22%3a%22bf716060-0056-4482-a0f5-9b6fc511a325%22%7d

- 1) Call to order
- 2) Agenda Items
 - a. Consideration of March 13, 2024 Meeting Minutes
 - b. Introduction of New Members
 - c. Election of Officers
 - d. Report on Room Tax Collections 2024
 - e. Discussion on Room Tax Collection Efforts/Means
- 3) Update from Tourism Entity
 - a. Presentation on 2025 Advertising Plan
- 4) Update/Discussion on Expansion
- 5) Set date and agenda items for next meeting
- 6) Meeting adjournment.

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TOURISM COMMISSION AGENDA Wednesday, March 13, 2024 at 5:00 PM

DRAFT MEETING MINUTES

- 1) Call to order
Vice-Chair Jones called the meeting to order at 5:00 p.m. Members Present: Jones, Philips, Brass and McGree. Also present: Administrator Owen and Chamber of Commerce President/CEO La Casse-Ford.
- 2) Agenda Items
 - a. Consideration of July 11, 2023 Meeting Minutes
Motion by Brass to approve the July 11, 2023 minutes as presented, second by Mc Gree. Motion carried.
 - b. 2023 Room Tax Collections Report
Administrator Owen reviewed the 2023 room tax collection report, noting that revenues have now returned to pre-pandemic numbers.
- 3) Update from Tourism Entity
 - a. 2024 Room Tax Marketing Plan and Budget
LaCasse Ford reviewed the 2023 budget and metrics. Metrics show that the programming has been producing more views and traffic than in 2022. LaCasse Ford then reviewed the 2024 budget, noting a slight increase in anticipated revenue and the 2024 advertising plan. The plan maintains the same priorities as in prior years and adds spending for Travel Wisconsin. The chamber also continues their marketing partnership, Sugar River Valley, with Verona and New Glarus.
- 4) Set date and agenda items for next meeting
The next meeting was set for Wednesday, June 12th at 5:00 p.m. The committee will review the year-to-date collections, updates on the 2024 advertising plan and ideas for 2025.
- 5) Meeting adjournment.
Motion by McGree to adjourn, second by Phillips. Motion carried at 5:45 p.m.



AGENDA ITEM REPORT

MEETING DATE

February 12, 2025

PREPARED BY

Nicholas Owen, Administrator

AGENDA ITEM # 2.d

Report on Room Tax Collections 2024

BACKGROUND

Included in your packet are the reports on room tax collections for 2024. Looking at the first report, the 3rd quarter is low because one entity did not file their 3rd quarter report until the 4th quarter; so the 3rd quarter amount is included in the 4th quarter number. The collections number looks lower than it should because as of the time this report was filed we had not received the 3rd and 4th quarter payments from one entity. We anticipate having that payment by the time we meet, which would put the numbers back in line with prior years' collections.

RECOMMENDATION

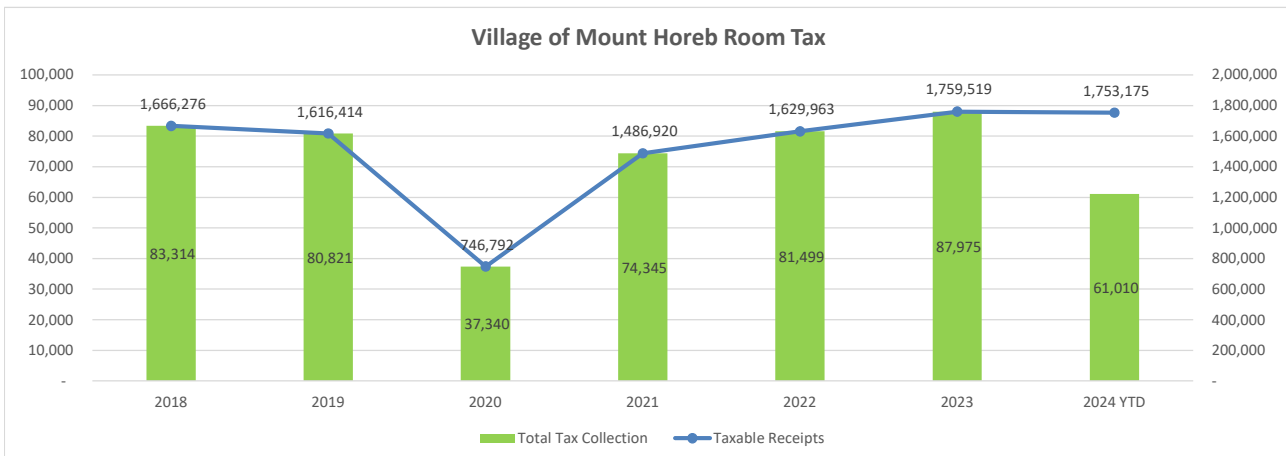
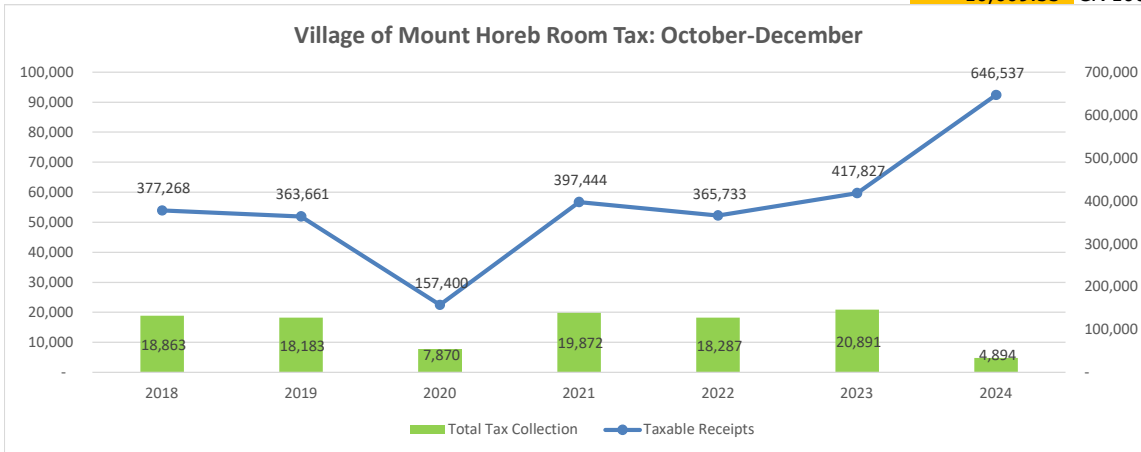
ATTACHMENTS

1. Room Tax 2024-Q4 Collections Summary
2. Room Tax 2024 - YTD Graph Data

**Village of Mount Horeb
Summary of Overnight Lodging Collections
For the year ending December 31, 2024**

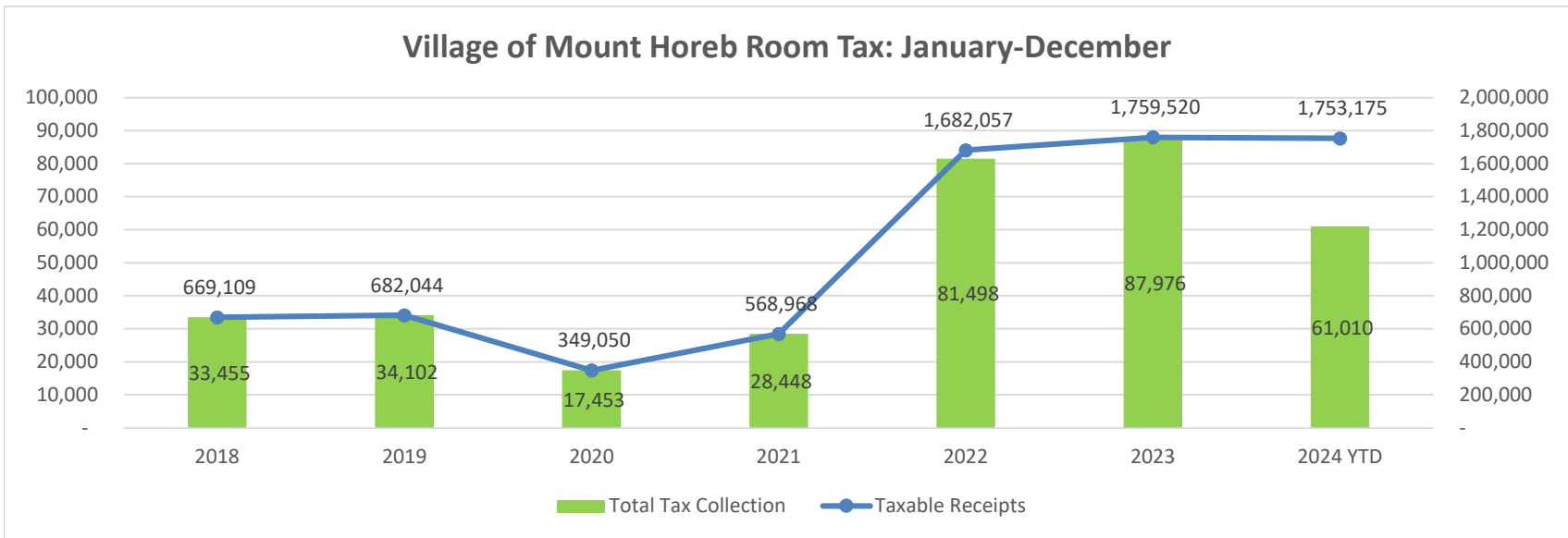
Quarter	Gross Room Receipts	Exempt Room Receipts	Net Taxable Receipts	Total Tax Collections	Allocation		
					Mount Horeb Chamber of Commerce (88%)	Village Admin Fee (12%)	
1st	\$ 329,089.59	\$ 40,599.79	\$ 288,489.80	\$ 14,424.49	\$ 12,693.55	\$ 1,730.94	5.000%
2nd	\$ 531,524.22	\$ 38,297.44	\$ 493,226.78	\$ 24,631.10	\$ 21,675.37	\$ 2,955.73	4.994%
3rd	\$ 363,219.59	\$ 22,613.43	\$ 340,606.16	\$ 17,030.30	\$ 14,986.66	\$ 2,043.64	5.000%
4th	\$ 790,319.27	\$ 143,782.64	\$ 646,536.63	\$ 32,326.83	\$ 28,447.61	\$ 3,879.22	5.000%
Total	\$ 2,014,152.67	\$ 245,293.30	\$ 1,768,859.37	\$ 88,412.72	\$ 77,803.19	\$ 10,609.53	

Due to Chamber	-	\$ 77,803.19	77,803.19	GL 260-567000-290 as of 12/31/24
VILL AJE	-	\$ 10,609.53	10,609.53	DR GL 260-592000-500 as of 12/31/24
Already Pd/AJE			88,412.72	CR 100-492200-0 as of 12/31/24



**Village of Mount Horeb
Room Tax Graph data - YTD**

	January-December						
	2018	2019	2020	2021	2022	2023	2024 YTD
Taxable Receipts	669,109	682,044	349,050	568,968	1,682,057	1,759,520	1,753,175
Total Tax Collection	33,455	34,102	17,453	28,448	81,498	87,976	61,010
Gross Room Receipts	743,769	784,143	458,249	691,874	1,867,329	1,981,522	2,014,153
Exempt Room Receipts	74,661	102,099	109,198	122,906	185,272	222,002	260,977





AGENDA ITEM REPORT

MEETING DATE	PREPARED BY
February 12, 2025	Nicholas Owen, Administrator

AGENDA ITEM # 2.e

Discussion on Room Tax Collection Efforts/Means

BACKGROUND

From time to time, hoteliers are late in paying their room tax for various reasons. Generally, the owners are very responsive when we contact them, and it's on oversight or timing issues, and they pay as soon as notified. Occasionally, after multiple contacts with no response, we are left looking for other avenues for collection. The room tax ordinance allows us to charge late fees and even inspect hotels' books to verify their filings are accurate, but those options aren't effective if they are not paying at all and not responding to our inquiries. We had one of these situations for the 3rd quarter payment in 2024 with one hotelier not responding to emails or submitting required reports or paying their tax. I contacted our legal counsel to learn more about collection options, and learned that non-payment of room tax is considered theft. He had only experienced this once in a different municipality. In that case, he sent a letter to the hotel and notified them of the repercussions of non-payment, which, depending on the amount of taxes owed, could be considered as a felony charge. In our case, we were finally able to reach the correct person and the hotelier finally responded with their reports and just paid the Q3 and Q4 payments today. Obviously, threatening one of our hoteliers with a criminal charge would be reserved for a last effort and something we never want to do, but it is good to know what options are available if this situation arises again.

The room tax is a large portion of the Chamber of Commerce's budget and delinquent payments make it extremely difficult for them to operate. One function of the Chamber that could suffer from non-payment is the marketing that they use the room tax funds to get heads-in-beds in Mount Horeb hotels. Successful marketing campaigns take a significant amount of planning and timing is essential to maximum their limited dollars. It's extremely important for hotels to file their reports and pay their taxes on time.

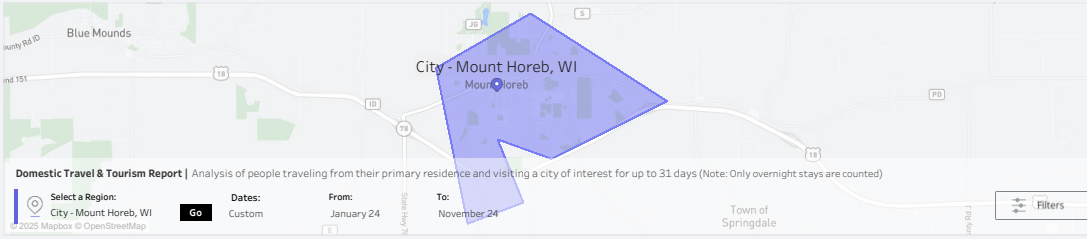
RECOMMENDATION

ATTACHMENTS

None



AGENDA ITEM REPORT



Show By:

Visitor Origins Local Destinations Spend Analysis

