



merrill

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CITY OF MERRILL

Parks & Recreation Dept. - Smith Center

Meeting Notice

The Merrill Tourism Commission will meet on Friday, June 26th, 2015, at 12:00 p.m., at the Merrill Area Chamber of Commerce, 705 North Center Avenue, Merrill, WI 54452.

Voting members of Commission: Dan Wendorf, Chris Malm, Lauren O'Day, Jim Arndt, Russ Grefe, Steve Wendland

The following items will be included on the agenda:

1. Roll Call
2. Public Comment
3. Review/approve minutes from previous meeting
4. Discussion/Recommendation on proposed Room Tax Rate increase
5. Public Comment
6. Set date and time for next meeting
7. Adjournment

Submitted by,

Dan Wendorf
Chairperson – Tourism Commission
City of Merrill

Date and time agenda was posted: _____ Posted by: _____

The Merrill Area Chamber of Commerce is accessible to the physically disadvantaged. If special accommodations are required, please contact the Chamber at 715-536-9474.

1100 Marc Drive • Merrill, Wisconsin • 54452
Rec. Dept. Phone: 715.536.7313 • Smith Center Phone: 715 536.6187
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Tourism Commission
April 24, 2015
Meeting Minutes

Attendance: Jim Arndt, Russ Grefe, Bill Bialecki, Dan Wendorf, Debbie Kinsey
Via Phone: Lauree O'Day
Missing: Chris Malm, Steve Wendland

Meeting called to order at 12:20pm.

Review of Minutes from January 23, 2015 Tourism meeting. A motion to accept the minutes as written was made by Russ Grefe, seconded by Jim Arndt, voted and carried.

No public was in attendance for comments.

Review of Year End 2014-15 season:

Merrill Ice Drags will receive \$1,800 in reimbursements. The Ice Drags have just turned in invoices to be reimbursed.

Ladies Lifestyle Expo just happen on April 21, 2015, and we have not received any invoices at this time.

Review of 2015-16 Budget:

With the money not coming in all at the same time, reimbursements are getting paid once we receive the quarter check that their event happens. Rodeo was ok with receiving their payments as we could pay them. We still have \$10,000+ in outstanding bills that will need to get paid for 2014-15 season. For the 2015-16 Budget, we would like to under estimate the funding that is given out.

Question about Additional Advertising at \$15,000. This money should be spent the same way that we require our applicants to pay. This is money that is used for our "contract" advertising (Close Publications, 5-Star Publications, WJJQ, American Road Magazine, etc.) We receive a bill from Merrill Foto News, this does not mean the money was spent in the Merrill Foto News, but it was one of their publications that they do (Packer Pride land, Journeys.)

800 # - do we need this number? We have always had an 800#. We have started to phase the number out, and will start to put the local number on advertisements. We will look to see when the contract is over, and revisit this next year to see the use of the 800#.

New Cycle Review – 2015-16 Budget – The only category that was changed was Other Promotions. We will be having Discover Wisconsin here doing a segment on the communities along the Wisconsin River. \$59,450.00 is the budget with the numbers as is. We will need to make some adjustments to get the number down to \$45,000 or so.

Other Promotions – can remove the Other Promotions in this group, which would bring the total down to \$6,500.00.

Contingency – we can remove from this year's budget.

Conferences – The upcoming conference will be at Ho-Chuck Baraboo, and should not cost as much as before. Amount can be lowered to \$2,500.

Marketing Support – The cost for the 800# has been going down every year. We could reduce it to \$800. Website/Computers can be reduced to \$1,500.

2015-16 Applications

Ladies Lifestyle Expo asking for \$1,000. In the 2013-14 cycles; they did not use the Chamber information that is required on all advertising from grantees. In which they did for the 2014-15 cycle. Numbers were down this year, but weather and other meetings played a role in that. A motion to grant them \$450.00 was made.

Merrill Ice Drags – did not receive an application for the 2015-16 cycle.

Merrill Lion's Labor Day Car Show is asking for \$2,100. The Chamber currently handles their advertising. A motion to grant them \$1,200 was made.

Barleyfest – Dan Wendorf asked to remove himself from this application process. This event is asking for \$2,500. Great event, and brings people in. A motion to grant them \$1,700 was made.

Lincoln County Fair is asking for \$2,400. Great event. The commission fully supports the Lincoln County Fair. A motion to grant them \$1,000 was made.

Concertina is asking for \$475. This group is happy that we consider them every year. Money is used for postage to promote their event to people. This year the crowd was big. A motion to grant them \$380 was made.

Airport Days is asking for \$2,000. A motion to grant them \$900 was made.

Wisconsin River Pro Rodeo is asking for \$5,000. The rodeo is a huge asset to Merrill. This event does bring in a lot of overnight stays. They will once again be bringing in seating. A motion to grant them \$4,000 was made.

Gleason Mud Bogs is asking for \$125. The Commission would like to see them advertising in something other than the Foto News. In addition, something that would help point the people back to Merrill for overnight stays. A motion to grant them \$100 was made.

Sled Dogs Race is asking for \$950. Commission would like to see the money go outside of the Merrill area for advertising. A motion to grant them \$850 was made.

Pork in the Park Ribfest is asking for \$2,500. This year they did not do any TV advertising. This event has shown every year to bring more people to Merrill and would like to see the event continue to grow. A motion to grant them \$2,000 was made.

Variety Show/Love Me Tender is asking for \$1,000. Friday Night does bring a lot of people. Saturday has a certain following. The group has not applied for some time. They do bring in some overnight stays. A motion to grant them \$400 was made.

Gazebo Nights is asking for \$700. The commission would like to see them advertising outside of Lincoln County. A motion to grant them \$350 was made.

The amount for the 2015-16 Tourism Budget is \$48,130. A motion to accept all amounts that have been in a motion was made by Russ Grefe and seconded by Jim Arndt, voted and carried.

Discover Wisconsin – this segment will be about the communities along the Wisconsin River. We will be sharing our segment with Tomahawk and will re-run for the following 3 years. We will do 2 live interviews on the radio. Discover Wisconsin has made some changes to their format.

Public comment – Mayor Bill Bialecki would like to thank everyone for their time and efforts.

Next meeting will be set via email. A special meeting may come up for the fairgrounds.

A motion to adjourn at 1:39pm was made by Russ Grefe and seconded by Jim Arndt, voted and carried.

Tourism End of Season Report May 1, 2014-April 30, 2015

Dollars are paid out to grantees as reimbursement after we receive room tax dollars that correlate to the quarter that the event actually occurred. So the 1st quarter payment received in June is actually expended for the previous season. As of May 1, 2015 we received \$31,431.24 and have expended \$30,137.55. We still have approximately \$10,000 in bills for this season that will need to be paid when we receive the 1st Q room tax in June. The commission had budgeted \$49,680.00 for the 2014-2015 season and bills will be totaling approximately \$40,000. We will not achieve that goal but will likely break even.

Once again we have been very aggressive with marketing. We increased the number of guides and magazines that we advertise in for 2014-15. Those include Fun in Wisconsin, American Road, Journeys, Harley Dealers Go Guide, Snowmobile & ATV Guide, Biking Guide, Fall Ride Guide, Chicago Daily Herald, Daily Herald (Chicagoland), Fall Ride Guide, Motor cycle Map, and Travel Wisconsin. We also advertised in a number of regional shoppers. We received great placement, opening our regional sections in both the 2015 Snowmobile & ATV Guides and the Biking Guide.

As an example of the power of our advertising we received 4,539 direct inquires from American Road Magazine from the fall issue and 4,205 direct inquires from the summer issue. The Chamber's web/calendar/events from May thru April received 26,836 direct inquires. Our Northwoods of Wisconsin website received 600+ inquires and our ITBEC site received 251 inquires.

We mailed out visitor guides/information to 6,584 individuals during the 2014-15 season. Our information foyer is open 24/7 and we restocked it with 4,262 pieces during the season. We have distributed over 25,000 guides through mail, festivals, and/or travel shows. July through September is the busiest for the hotels. There were a handful of weekends that all the hotels were full at the same time. The construction that took place during the season helped to make an impact on our room tax this season due to workers staying at the hotels. Other factors included area businesses, NTC and of course the variety of tourism related events and activities.

We will be slowly phasing out the 800 number as the amount of users is declining. We will review the 800 number again at the end of the 2015-16 tourism season. We will also be taking part in another Discover Wisconsin show on the Wisconsin River. Taping begins in June and the show will air tentatively in February 2016.

Grantees for the 2014-15 season included: Ladies Lifestyle Expo, Merrill Ice Draggers, Labor Day Car Show, Lincoln Lager Barleyfest, Lincoln County Fair, Concertina Festival, Merrill Airport Day, Wisconsin Pro Rodeo, Dog Sled Races, and Pork in the Park Ribfest. The total amount allocated for grants during the 2014-15 season was \$15,480.00.

The Department of Tourism released the followed numbers for tourism impact in Lincoln County for 2014:

- Total business sales** in Lincoln County was \$81.9 million in 2014, an increase of 4.71% from 2013.
- 691 jobs** with a total personal income of \$14.1 were supported by visitors to Lincoln County.

- Visitors to Lincoln County generated \$5.5 million in **state and local tax revenue** during 2014.
- In 2014, Lincoln County saw a 3.58% **increase** in room tax revenue.
- Direct visitor spending** in Lincoln County was \$52.8 million in 2014, an increase of 4.19% from 2013.

Due in part to Merrill Chamber's aggressive marketing; we have seen an average increase of 4% every year for the past five years in business sales, tax revenue and direct visitor spending.

If we look back at the 2nd and 3rd Q of the season when our largest events take place (Rodeo, Fair, Car Show, and Ribfest) there were an estimated 1250 hotel rooms occupied. This does not include camping at Council Grounds State Park. Overnight stays were approximately 60% of our room tax collected during the 2nd and 3rd Q of 2014. These events alone generated an estimated \$153,712.50 in food spending during this period.

Once again we had a very success tourism season in Merrill. We will continue aggressive marketing strategy focusing on advertising that give us the biggest bang for the buck and targeting the visitor 'types' and profiles that are interested in communities like Merrill and the great Northwood's.

The goal of the Tourism Commission for the next season beginning May 1, 2015 thru April 30, 2016 is a budget around \$45,000 for tourism grants, administration and marketing efforts.

Report by Debbe Kinsey, Tourism Administrator
Merrill Area Chamber of Commerce, Inc.

<<ENTER YR>><<ENTER MONTH>><<ENTER AGENDA NO.>>

CITY OF MERRILL

1004 EAST FIRST STREET
MERRILL, WI 54452-2586

AN ORDINANCE: By Mayor
Re: Amending Chapter 18, Article II, Section 18-36(b)(1) to amend room tax

ORDINANCE NO. 2015-

Introduced: _____

1st Reading: _____

2nd Reading: _____

3rd Reading: _____

Committee/Commission Action: _____

AN ORDINANCE

The Common Council of the City of Merrill, Wisconsin, does ordain as follows:

Section 1. Chapter 18, Article II, Section 18-36 of the Code of Ordinances for the City of Merrill is amended as follows

(b) Imposition of room tax.

(1)

Pursuant to Wis. Stats. § 66.0615, a tax is hereby imposed on the privilege and service of furnishing, at retail, rooms or lodgings to transients by hotel keepers, motel operators, bed and breakfast operators and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations. Such tax shall be capped at the rate of ~~four-eight~~ percent of the gross receipts from such retail furnishing of rooms or lodging. Such tax shall not be subject to the selective sales tax imposed by Wis. Stats. § 77.52(2)(a)1. In order to defray the cost of collection, one-tenth percentage point of the room tax rate under this section may be retained by the hotel, motel or other authorized person filing a return and the balance shall be paid to the city as herein provided

(2)

The tourism commission established by section 2-153, is the principal organization for the purpose of promotion of convention and tourist business and shall distribute ~~three~~ five point six (5.6) percentage points of the total room tax rate. The funds distributed by the tourism commission shall be used on tourism promotion and development. The city will retain one-half percentage point of the room tax rate for promotion of the city area recreation complex and ~~one-fourth~~ one point eight (1.8) percentage points of the room tax rate for the cost of administration and community amenities.

(3)

The tourism commission shall require entities receiving monies generated by room tax collections to submit an annual/quarterly report to the City Treasurer tourism commission and the common council, ~~on or before April 1, following December 31 of the previous year for monies received in the previous year.~~

(c)

Schedule of payment. The city treasurer shall administer this section. The tax imposed by subsection (b) of this section, shall be payable quarterly and shall be due on the last day of the month next succeeding the calendar quarter for which imposed. A return shall be filed with the city treasurer, by those furnishing at retail, such rooms and lodging on or before the same date on which such tax is due and payable. Such return shall show the gross room receipts of the preceding calendar quarter from retail furnishing of rooms or lodging, the amount of taxes imposed for such period and such other information as the city treasurer deems necessary. ~~Every person required to file such quarterly return shall, with his first return, elect to file on an annual calendar year or fiscal year basis. Such annual return shall be filed within 90 days of the close of each such calendar or fiscal year. The annual return shall summarize the quarterly returns, reconcile and adjust for errors in the quarterly returns, and shall contain certain such additional information as the city treasurer requires. Such annual returns shall be signed by the person required to file a return or his duly authorized agent, but need not be verified by oath.~~ The city treasurer may, for good cause, extend the time of filing any return, but in no event longer than one month from the filing date.

(d)

Enforcement. In the event that a hotel or motel fails to file the returns required under subsection (c) of this section, or the city has information which indicates that a hotel or motel has misstated or otherwise violated the terms of this section, the city may take all actions permitted under Wis. Stats. § 66.0615, to enforce this section, including, but not limited to:

(1)

Inspect and audit the books of any person, hotel or motel subject to the room tax.

(2)

Exchange, audit and other information, with the state department of revenue.

(3)

Determine the amount of room tax due under subsection (a) of this section, in the event that the person, hotel or motel subject to the tax fails, neglects or refuses to file a quarterly ~~or annual~~ return under subsection (b) of this section, and set a payment due date for the amount so determined.

Section 2. Severability. In the event any section, subsection, clause, phrase or portion of this ordinance is for any reason held illegal, invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remainder of this ordinance. It is the legislative intent of the Common Council that this ordinance would have been adopted if such illegal provision had not been included or any illegal application had not been made.

Section 3. Repeal and Effective Date. All ordinances or parts of ordinances and resolutions in conflict herewith are hereby repealed. This ordinance shall take effect [Needs to be start of quarter] from and after its passage and publication.

City of Merrill Room Tax - Historical and Proposed Increase

Year	ROOM TAX 3.9%*	3.0% TO TOURISM**	.5% TO MARC	.4% KEPT BY CITY	.1% KEPT BY HOTEL
2007	\$45,089	\$34,684	\$5,781	\$4,625	\$1,156
2008	\$43,791	\$33,685	\$5,614	\$4,491	\$1,123
2009	\$42,797	\$32,906	\$5,484	\$4,407	\$1,077
2010	\$40,631	\$31,255	\$5,209	\$4,167	\$1,042
2011	\$42,662	\$32,817	\$5,469	\$4,376	\$1,094
2012	\$45,639	\$35,107	\$5,851	\$4,681	\$1,170
2013	\$45,093	\$34,687	\$5,781	\$4,625	\$1,156
2014	\$55,677	\$42,828	\$7,138	\$5,710	\$1,428

\$39,973 = Minimum 70% to Tourism

Proposed increase from 4.0% to 8.0%:

	ROOM TAX 7.90%	5.6% TO TOURISM**	.5% TO MARC	1.8% KEPT BY CITY	.1% KEPT BY HOTEL
@ 8 %	\$112,781	\$79,946	\$7,138	\$25,697 ***	\$1,428

\$79,946 = Minimum 70% to Tourism

Change \$ = **\$57,105** **\$37,118** **\$19,987**

* With 4.0% Room Tax - hotel retains .1% and then transfers 3.9% to City of Merrill

** Transferred to Merrill Tourism Commission (Through Merrill Area Chamber of Commerce)
Wisconsin Statutes require minimally that 70% of Room Tax transferred for Tourism

***Entire amount retained by City of Merrill goes into Non-Lapsing account that is being allocated for community amenities.

Wisconsin Room Tax Summary Information Wisconsin Legislative Fiscal Bureau

from Informational Paper 15 - Table 4*
Local Government Revenue Options (January 2015)

Room Tax Rate	Number	% Total
1.0%	1	0.4%
2.0%	2	0.7%
2.5%	1	0.4%
3.0%	17	6.2%
3.5%	1	0.4%
4.0%	32	11.7% City of Merrill
4.5%	25	9.2%
5.0%	50	18.3%
5.5%	26	9.5%
6.0%	37	13.6%
6.5%	8	2.9%
7.0%	22	8.1%
7.5%	3	1.1%
8.0%	39	14.3%
9.0%	1	0.4%
10.0%	8	2.9%
	273	100.0%

4.0% or
Lower 54 19.8%

4.5% to
6.0% 138 50.5%

> 6.0% 81 29.7%

*% and groupings added by City of Merrill
Finance Director Kathy Unertl

APPENDIX

2014 Room Tax Rates and 2013 Reported Revenues

Municipality ⁽¹⁾	2014 Room Tax Rate ⁽²⁾	2013 Reported Tax Revenues ⁽³⁾	Municipality ⁽¹⁾	2014 Room Tax Rate ⁽²⁾	2013 Reported Tax Revenues ⁽³⁾
Adams			Columbia		
Adams (C)	5.5%	\$2,042	Caledonia (T)	4.0%	\$60,578
Adams (T)	5.5	27,872	Columbus (C)	3.0	22,816
Dell Prairie (T)	5.0	19,742	Portage (C)	6.0	147,268
Rome (T)	5.5	14,781	Wisconsin Dells (C)	5.0	1,469,090
Strong's Prairie (T)	5.5	62,435			
Ashland			Crawford		
Ashland (C)	6.5	110,183	Bridgeport (T)	5.5	11,583
La Pointe (T)	6.5	130,574	Clayton (T)	5.0	4,566
			Prairie du Chien (C)	6.0	262,497
Barron			Soldiers Grove (V)	5.0	10,409
Rice Lake (C)	5.5	179,413			
Turtle Lake (V)	4.0	67,203	Dane		
			Blooming Grove (T)	6.0	83,099
Bayfield			Burke (T)	3.0	23,297
Bayfield (C)	6.5	253,175	Fitchburg (C)	6.0	24,059
Bayfield (T)	6.5	82,118	Madison (C)	9.0	10,898,415
Bayview (T)	6.5	11,442	Madison (T)	8.0	139,873
Cable (T)	4.0	16,554	Middleton (C)	7.0	1,631,539
Drummond (T)	4.0	7,926	Middleton (T)	5.0	31,481
Eileen (T)	6.5	35,707	Monona (C)	8.0	224,928
Grand View (T)	4.0	11,380	Stoughton (C)	6.0	42,417
Hughes (T)	4.0	4,538	Sun Prairie (C)	4.0	64,429
Iron River (T)	3.0	683	Verona (C)	7.0	194,667
Namakagon (T)	4.0	96,037	Vienna (T)	3.0	72,600
Washburn (C)	6.5	28,882	Waunakee (V)	5.0	16,836
			Windsor (T)	3.0	8,209
Brown			Dodge		
Allouez (V)	10.0	5,305	Beaver Dam (C)	5.0	125,851
Ashwaubenon (V)	10.0	305,681	Lomira (V)	4.0	10,226
Bellevue (V)	10.0	10,124	Waupun (C)	5.0	32,594
De Pere (C)	10.0	6,667			
Green Bay (C)	10.0	293,161	Door		
Howard (V)	10.0	10,871	Baileys Harbor (T)	5.5	76,451
Suamico (V)	10.0	105,469	Clay Banks (T)	5.5	860
			Egg Harbor (T)	5.5	90,535
Buffalo			Egg Harbor (V)	5.5	101,341
Alma (C)	5.0	2,894	Ephraim (V)	5.5	137,538
			Gardner (T)	5.5	6,845
Burnett			Gibraltar (T)	5.5	172,850
Siren (V)	5.0	61,849	Jacksonport (T)	5.5	21,108
			Liberty Grove (T)	5.5	75,074
Chippewa			Nasewaupee (T)	5.5	22,073
Chippewa Falls (C)	6.0	179,703	Sevastopol (T)	5.5	77,269
Lake Hallie (V)	6.0	173,052	Sister Bay (V)	5.5	129,547
Wheaton (T)	7.0	69,569	Sturgeon Bay (T)	5.5	6,485
			Sturgeon Bay (C)	5.5	137,702
Clark			Washington (T)	5.5	18,582
Abbotsford (C)	3.0	21,336			
Neillsville (C)	6.0	24,863			
Thorp (C)	5.0	31,024			

Municipality ⁽¹⁾	2014 Room Tax Rate ⁽²⁾	2013 Reported Tax Revenues ⁽³⁾	Municipality ⁽¹⁾	2014 Room Tax Rate ⁽²⁾	2013 Reported Tax Revenues ⁽³⁾
Douglas			Juneau		
Solon Springs (V)	2.0%	\$2,272	Lemonweir (T)	5.0%	\$4,772
Superior (C)	7.5	651,480	Mauston (C)	5.0	126,784
			New Lisbon (C)	5.0	19,782
Dunn			Union Center (V)	5.0	1,561
Menomonie (C)	7.0	298,900			
			Kenosha		
Eau Claire			Kenosha (C)	8.0	527,961
Altoona (C)	7.0	9,845	Pleasant Prairie (V)	8.0	58,101
Eau Claire (C)	8.0	1,555,285	Wheatland (T)	8.0	6,475
Union (T)	8.0	117,484			
			Kewaunee		
Fond du Lac			Algoma (C)	6.0	56,248
Fond du Lac (C)	8.0	770,003	Kewaunee (C)	4.0	16,617
Ripon (C)	6.0	97,352			
			La Crosse		
Forest			Campbell (T)	5.0	41,031
Hiles (T)	4.5	4,495	Holmen (V)	5.0	17,321
Crandon (C)	4.5	5,508	La Crosse (C)	8.0	1,435,307
Laona (T)	4.5	2,669	Onalaska (C)	8.0	844,463
Lincoln (T)	4.5	229	West Salem (V)	1.0	6,972
Grant			Lafayette		
Boscobel (C)	5.0	27,652	Belmont (V)	4.0	6,342
Lancaster (C)	5.0	13,422	Darlington (C)	4.0	3,146
Platteville (C)	4.0	80,625			
			Langlade		
Green			Antigo (C)	6.0	96,317
Monroe (C)	4.0	67,203			
New Glarus (V)	5.0	58,837	Lincoln		
			Merrill (C)	4.0	4,461
Green Lake			Tomahawk (C)	4.0	40,151
Berlin (C)	4.0	8,916			
Brooklyn (T)	5.0	32,158	Manitowoc		
Green Lake (C)	7.0	212,837	Manitowoc (C)	8.0	536,051
			Mishicot (V)	6.0	53,798
Iowa			Two Rivers (C)	8.0	85,613
Dodgeville (C)	5.5	66,742			
Mineral Point (C)	5.0	31,405	Marathon		
			Mosinee (C)	5.5	20,247
Iron			Rib Mountain (T)	7.5	179,055
Anderson (T)	5.0	41,388	Rothschild (V)	7.5	514,889
Hurley (C)	5.0	19,656	Schofield (C)	6.5	29,262
Kimball (T)	5.0	37,289	Wausau (C)	8.0	770,774
Mercer (T)	4.5	11,401	Weston (V)	7.0	241,800
Jackson			Marinette		
Black River Falls (C)	7.0	2,607	Marinette (C)	6.0	266,987
Brockway (T)	7.0	222,637			
			Marquette		
Jefferson			Mecan (T)	4.5	12,792
Fort Atkinson (C)	5.0	33,488	Montello (C)	4.5	2,159
Jefferson (C)	5.0	3,260	Montello (T)	4.5	10,225
Johnson Creek (V)	8.0	81,148	Neshkoro (V)	4.5	232
Watertown (C)	3.0	75,785	Packwaukee (T)	4.5	4,555
			Westfield (V)	4.5	14,749

Municipality ⁽¹⁾	2014 Room Tax Rate ⁽²⁾	2013 Reported Tax Revenues ⁽³⁾	Municipality ⁽¹⁾	2014 Room Tax Rate ⁽²⁾	2013 Reported Tax Revenues ⁽³⁾
Milwaukee			Portage		
Brown Deer (V)	7.0%	\$580,404	Plover (T)	8.0%	\$57,125
Cudahy (C)	7.0	5,654	Plover (V)	8.0	211,878
Franklin (C)	6.0	191,597	Stevens Point (C)	8.0	687,137
Glendale (C)	7.0	863,418			
Greenfield (C)	7.0	15,708	Price		
Milwaukee (C)	7.0	11,116,000	Lake (T)	4.5	3,562
Oak Creek (C)	6.0	621,940	Park Falls (C)	4.5	15,737
Wauwatosa (C)	7.0	935,615	Phillips (C)	3.0	19,252
West Allis (C)	6.0	55,817			
West Milwaukee (V)	8.0	78,820	Racine		
			Burlington (C)	6.0	51,829
Monroe			Caledonia (V)	8.0	3,515
Sparta (C)	6.0	159,918	Mount Pleasant (V)	8.0	225,713
Tomah (C)	8.0	404,700	Racine (C)	8.0	213,157
			Waterford (V)	7.0	37,620
Oconto			Yorkville (T)	8.0	2,871
Gillett (C)	6.0	2,264			
			Richland		
Oneida			Richland Center (C)	5.0	33,615
Lake Tomahawk (T)	4.0	3,824			
Minocqua (T)	4.0	86,526	Rock		
Pelican (T)	3.5	54,800	Beloit (C)	8.0	67,408
Rhineland (C)	5.5	176,112	Evansville (C)	7.0	20,325
Three Lakes (T)	4.5	57,658	Janesville (C)	8.0	737,686
Woodruff (T)	4.0	8,226			
			Rusk		
Outagamie			Ladysmith (C)	4.0	23,384
Appleton (C)	8.0	388,778			
Grand Chute (T)	6.0	1,048,227	St. Croix		
Kaukauna (C)	5.0	1,487	Baldwin (V)	5.0	72,669
Kimberly (V)	3.0	8,329	Hudson (C)	3.0	191,762
Little Chute (V)	4.0	16,520	New Richmond (C)	5.0	51,329
Ozaukee			Sauk		
Belgium (V)	7.0	4,761	Baraboo (C)	6.0	6,426
Cedarburg (C)	5.0	69,138	Delton (T)	5.0	121,260
Grafton (V)	6.0	221,488	Lake Delton (V)	5.0	8,199,960
Meqon (C)	5.0	125,185	Merrimac (T)	7.0	49,206
Port Washington (C)	8.0	253,361	Reedsburg (C)	6.0	73,228
Saukville (V)	7.0	30,071	Sauk City (V)	3.0	21,148
			West Baraboo (V)	6.0	139,759
Pepin					
Pepin (V)	5.0	7,975	Sawyer		
			Hayward (C)	4.0	112,471
Pierce			Hayward (T)	4.0	79,873
River Falls (C)	5.0	79,204	Lenroot (T)	2.0	18,143
Polk			Shawano		
Amery (C)	5.0	10,906	Belle Plaine (T)	3.0	28,372
Luck (V)	4.0	12,399	Cecil (V)	3.0	790
St. Croix Falls (C)	4.0	16,222	Shawano (C)	4.5	2,231
			Washington (T)	3.0	809
			Wescott (T)	4.5	19,475
			Wittenberg (T)	3.0	47,521

Municipality ⁽¹⁾	2014 Room Tax Rate ⁽²⁾	2013 Reported Tax Revenues ⁽³⁾	Municipality ⁽¹⁾	2014 Room Tax Rate ⁽²⁾	2013 Reported Tax Revenues ⁽³⁾
Sheboygan			Washington		
Elkhart Lake (V)	6.0%	\$478,471	Germantown (V)	6.0%	\$255,788
Kohler (V)	5.0	956,104	Hartford (C)	7.0	48,670
Plymouth (C)	7.0	126,222	Jackson (V)	5.0	39,979
Sheboygan (C)	8.0	1,195,326	West Bend (C)	8.0	301,559
Sheboygan (T)	6.0	40,829			
Sheboygan Falls (C)	5.0	24,263	Waukesha		
			Brookfield (C)	8.0	2,463,777
Taylor			Brookfield (T)	8.0	593,714
Medford (C)	4.0	43,700	Delafield (C)	8.0	364,101
Rib Lake (V)	5.0	1,752	Menomonee Falls (V)	8.0	161,753
			Mukwonago (V)	6.0	6,029
Trempealeau			New Berlin (C)	8.0	300,257
Trempealeau (V)	2.5	9,436	Oconomowoc (C)	6.0	385,647
			Pewaukee (C)	6.0	723,963
Vernon			Waukesha (C)	8.0	599,504
Hillsboro (C)	5.0	22,096			
Viroqua (C)	3.0	18,789	Waupaca		
			Clintonville (C)	5.0	22,227
Vilas			Fremont (V)	4.5	9,074
Arbor Vitae (T)	4.0	60,132	Fremont (T)	4.5	3,504
Boulder Junction (T)	4.5	101,437	New London (C)	6.0	7,367
Eagle River (C)	4.5	59,051	Waupaca (C)	8.0	255,900
Lincoln (T)	4.5	9,715			
Manitowish Waters (T)	4.5	59,030	Wausara		
Presque Isle (T)	4.5	10,281	Dakota (T)	4.0	27,848
Saint Germain (T)	4.5	250,751	Marion (T)	4.0	22,642
			Mount Morris (T)	4.0	2,733
Walworth			Plainfield (T) ⁽⁴⁾	N.A.	33
Delavan (C)	8.0	582,525	Wautoma (T)	6.0	43,761
Delavan (T)	8.0	78,041	Wild Rose (V)	4.0	1,886
East Troy (V)	5.0	9,266			
Elkhorn (C)	6.0	120,486	Winnebago		
Fontana (V)	5.0	382,868	Neenah (C)	5.0	144,289
Geneva (T)	6.0	208,776	Oshkosh (C)	10.0	1,393,597
La Fayette (T)	6.0	36,283	Wolf River (T)	4.5	5,626
Lake Geneva (C)	5.0	470,680	Menasha (T)	6.0	781
Lyons (T)	3.0	700,049			
Whitewater (C)	5.0	57,130	Wood		
Williams Bay (V)	5.5	8,395	Marshfield (C)	6.0	307,411
			Wisconsin Rapids (C)	8.0	300,161
Washburn					
Beaver Brook (T)	5.0	6,570	Total		\$74,141,099
Spooner (C)	5.5	4,946			

⁽¹⁾ T=Town, V=Village, C=City

⁽²⁾ Rate effective on January 1, 2014, for those municipalities that, according to DOR reports, reported room tax revenues for 2013.

⁽³⁾ Amounts reported on municipal financial report forms submitted to DOR. DOR does not audit these figures as they are not used for state aid purposes. Some municipalities do not show the share of room taxes going to their tourism entities on the financial report form. Figures include the City of Milwaukee 7% room tax collections for the Wisconsin Center District.

⁽⁴⁾ Tax no longer collected in 2014.

Sources: Department of Revenue and Legislative Fiscal Bureau

City of Merrill Ordinance –

Sec. 2-153. - Tourism commission.

(a) *Creation.* The tourism commission is created pursuant to the provisions of Wis. Stats. § 66.0615, as amended from time to time.

(b) *Composition and compensation.* The commission shall consist of five members appointed by the mayor and confirmed by the common council for one-year terms beginning May 1. Commission members may be reappointed. Citizen members of the commission shall be compensated at \$15.00 per meeting for their attendance in accordance with the policy established by section 2-155. The composition of the committee members shall be as follows:

- (1) A representative of the state hotel and motel industry as required by Wis. Stats. § 66.0615(1m)(c)1;
- (2) An alderperson;
- (3) The recreation and marketing director of the city; *Parks & Recreation Director*
- (4) Two members from the public at large.

(c) *Commission meetings and chairperson.* The commission shall meet regularly. At its first meeting after appointment, the commission shall elect one of its members to be chairperson of the commission. The chairperson shall serve a one-year term and may be reelected.

(d)

Duties and responsibilities. The commission shall have the following duties and responsibilities, subject to review and approval by the common council:

- (1) Monitor the collection of the room tax to ensure compliance.
- (2) Establish policies for promoting tourism in the Merrill area and distributing that portion of the city's room tax under section 18-36, which is under the commission's jurisdiction.
- (3) Utilize the room tax subject to its jurisdiction to promote and develop tourism in the city.
- (4) Make an annual report to the common council outlining the purposes for which the room tax revenues under its jurisdiction were spent.
- (5) Contract with a tourism entity in the city to obtain staff, support services and assistance in developing and implementing programs to promote the city to visitors.

(Code 1993, § 2-4-16; Ord. No. 98-25 12-8-1998)

State law reference— Tourism commission, Wis. Stats. § 66 0615(1m)(b).

9912260

RESOLUTION NO. 1615



A RESOLUTION APPROVING THE TOURISM PROMOTION AGREEMENT BETWEEN THE CITY OF MERRILL, MERRILL TOURISM COMMISSION, AND MERRILL AREA CHAMBER OF COMMERCE

WHEREAS, the City of Merrill adopted Ordinance No. 98-25 (the "Room Tax Ordinance") which created the City's Room Tax and the Merrill Tourism Commission; and,

WHEREAS, the Room Tax Ordinance requires that 3 percentage points of the Room Tax be devoted to tourism promotion and development under the direction of the Merrill Tourism Commission; and,

WHEREAS, the Merrill Tourism Commission is authorized to contract with a tourism entity to accomplish its tasks of tourism development and tourism promotion and the only organization in the City of Merrill that qualifies as a tourism entity under state law is the Merrill Area Chamber of Commerce; and,

WHEREAS, the City, Merrill Tourism Commission and Merrill Area Chamber of Commerce have negotiated a two-year agreement for the Chamber to provide staff and services for tourism development and promotion in the City of Merrill; and,

WHEREAS, the Agreement provides that the Chamber will be paid for its services only out of the proceeds of the Room Tax devoted to tourism development and promotion and also provides that the Chamber will report the results of its activities on a regular basis to the Tourism Commission and annually to the Commission and Common Council;

NOW THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF MERRILL, WISCONSIN this 14th day of December, 1999, that the Tourism Promotion Agreement between the City of Merrill, Merrill Tourism Commission and the Merrill Area Chamber of Commerce on file in the office of the City Clerk is hereby ratified and approved.

BE IT FURTHER RESOLVED that the appropriate city officials are hereby authorized to execute the Agreement on behalf of the City of Merrill and the Merrill Tourism Commission.

Recommended by: Tourism Commission

Moved: Alderman English

Passed: December 14, 1999 6-1-1

CITY OF MERRILL, WISCONSIN


Michael J. Caylor
Mayor


William N. Heldeman
City Clerk

Tourism Promotion Agreement
by and between the
City of Merrill, Merrill Tourism Commission
and the
Merrill Area Chamber of Commerce

This agreement is entered in this 28th day of December, 1999, by the City of Merrill, Wisconsin, (the "City"), the Merrill Tourism Commission (the "Commission") and the Merrill Area Chamber of Commerce, a Wisconsin non-profit corporation (the "Chamber")

WHEREAS, the City is authorized by the laws of Wisconsin to impose, collect and distribute the proceeds of the hotel/motel room taxes to promote visitor attractions of the area and for the purpose of improving its economic well being; and

WHEREAS, the City adopted Ordinance 98-25 which created code of Ordinances Section 2-4-15, 3-1-18 and 7-15-1 (the 'Room Tax Ordinance') and authorizes the Commission, and

WHEREAS, the Chamber, the Commission and the City desire to establish a program to continually encourage and promote the expansion of tourism in the area, and

WHEREAS, the Chamber desires to continue its commitment to the promotion of tourism and expand employment in the visitor industry, and is capable of providing the City with professional services to carry out such programs;

NOW THEREFORE it is agreed by the parties hereto as follows:

1. Room Tax Ordinance. This contract is subject to the terms, conditions and requirements of the City's Room Tax Ordinance as amended from time to time.
2. Terms of Agreement. This agreement shall be for an initial term of two years commencing on the date first above written and ending on December 31st, 2001, with a review at the end of six months, and shall be automatically renewed from year to year thereafter, unless terminated.
3. Tourism Commission. The Tourism Commission of the City is empowered by the City under the Room Tax Ordinance to adopt, direct and monitor annual tourism promotion programs within a budget approved by the Commission, subject to the limits of the Room Tax Ordinance.
4. Professional Services of the Chamber. The City nor the Commission are not the legal employers of staff members hired or utilized to provide services under this agreement. The Chamber shall act as the legal

employer of the staff members employed at the discretion of the Chamber and within the funding authorized by the Tourism Commission under the Room Tax Ordinance.

5. Chamber Tourism. Specific services to be performed by the Chamber shall include:
 - a.) Attracting visitors, conferences, conventions and meetings.
 - b.) The development and the dissemination of promotional materials designed to publicize the services, facilities and attractions available to visitors to the Merrill area.
 - c.) Perform such other services related to visitor attraction as the City shall authorize under this agreement.
6. Annual Tourism Action Plan and Budget. The Chamber shall provide the Commission with a proposed action plan and budget for the succeeding calendar year detailing how services anticipated by this agreement will be accomplished for the next calendar year. Said action plan and budget shall be presented each year by September 1st.
7. Funding. During the term of this agreement, the City, through the Commission, shall fund the Chamber's tourism promotion activities, not to exceed the amount established under Sec. 3-1-18(b)(2) of the Code of Ordinances for convention and tourist business promotion. In consideration for the services provided under this agreement by the Chamber, the City shall pay to the Chamber the payments collected under the Room Tax Ordinance for convention and tourist business promotion within thirty (30) days of receipt by the City. Under no circumstances shall the City be obligated to pay anything more than is collected by the City under the Room Tax Ordinance for convention and tourist business promotion.
8. Reporting Requirements. The Chamber shall keep and maintain adequate records of the revenues and expenses incurred in carrying out the program and submit annually to the City's auditor. The Commission and the City shall have the right to examine such records at all reasonable times. Program progress and reviews by the City may be called for on an annual basis. In addition, the Chamber shall provide a written annual report to the Common Council of the City by the May meeting each year. Said report shall include a summary of the financial information provided to the City's auditors as well as a summary of the Chamber's Tourism and Visitor Promotion activities for the previous calendar year. Said annual reports shall be presented to the Tourism Commission prior to presentment to the Common Council

9. **Independent Contractor.** The Chamber is deemed an independent contractor and any and all officers and employees of the Chamber, including the staff associated with the Commission hired under this contract, while engaged in the performance of any work or services required by this agreement, shall be considered officers and employees of the Chamber only and not of the City or Commission. Any and all claims that may arise under Wisconsin Workers compensation made by or on behalf of said officers and employees while so engaged, and all claims made by any third party as a consequence of any act or omission on the part of the Chamber and its officers, employees and agents, while so engaged in any work or services under this agreement, shall be the sole obligation and responsibility of the Chamber. The Chamber shall take out and maintain, during the full term of this agreement and any renewal thereof, Workers Compensation Insurance for all of its employees performing work of services under this agreement and shall provide the City with written evidence of such insurance upon request.

10. **Indemnification and Hold Harmless.** The chamber shall indemnify, save and hold harmless the City and all of its officers, agents and employees of and from any and all claims, demand, actions, or causes of actions of whatever nature and character, arising out of or by reason of the execution or performance of work of services provided herein, and further agrees to defend, at its sole cost and expense, any action on proceeding commenced for the purpose of asserting any claim of whatever character arising hereunder. The Chamber shall not indemnify, save and hold harmless the City as a result of the negligence or misconduct of the City and its officers, agents and employees, from any and all claims, demands, actions or causes of actions of whatever nature of character, arising out of or by reason of the execution or performance of work or services provided herein.

11. **Termination.** Any or all parties to this agreement may cancel their participation in this agreement at any time, with or without cause, upon giving ninety (90) days written notice of such cancellation to the Chamber, who shall distribute it to the other parties. If this agreement is cancelled under this provision, the Commission shall reimburse the Chamber according to the terms hereof to the date of such cancellation.

In the event that cancellation results in the abolishment of the Tourism Commission, the City shall further reimburse the Chamber for any and all costs to which the Chamber may be obligated in the faithful performance of this agreement and the annual work program.

In witness whereof, the parties hereto have caused this agreement to be executed on the day and the year first above written.

Merrill Area Chamber of Commerce

By: Jane Ann Sawaske
Attest: [Signature]

City of Merrill

By: [Signature]
Attest: [Signature]

Merrill Tourism Commission

By: [Signature]
Attest: _____