

# Room Tax Commission

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## *Agency Overview*

### Agency Mission

The agency's mission is to promote Madison as a destination through marketing and promotional efforts.

### Agency Overview

Starting in 2017, Room Tax revenues are allocated through the Room Tax Commission. Under Wisconsin state law, 70% of total revenue must be utilized for tourism and marketing efforts and tangible municipal development. The budget outlined in the Executive Budget reflects the budget adopted by the Room Tax Commission.

### Budget Service Changes

As part of the 2025 budget process, all agencies evaluated the budget service structure and had the opportunity to propose updates to services. Room Tax Commission's 2025 budget service structure is the same as the 2024 budget. Since there were no changes, the budget does show a full history at the service level. The budget includes the following service:

- Room Tax Commission

### 2025 Budget Highlights

The 2025 Executive Budget reflects funding allocations adopted by the Room Tax Commission. These adjustments reflect an overall \$635,000 increase in Room Tax revenues when compared to the 2024 Adopted Budget. Budget increases will be implemented by:

- Budgeting \$21.8 million in Room Tax receipts, a \$635,000 increase from the 2024 Adopted Budget.
- Allocating \$6.2 million to the Greater Madison Convention and Visitors Bureau, a \$335,200 increase from the 2024 Adopted Budget.
- Allocating \$307,500 for City Tourism Marketing Activities, a \$10,000 increase from the 2024 Adopted Budget.
- Allocating \$5.4 million to fund operating costs at Monona Terrace, which is the same as the 2024 Adopted Budget.
- Allocating \$2.2 million to the Overture Center, an \$20,000 increase from the 2024 Adopted Budget.
- Allocating \$1.5 million to the Alliant Energy Center, Henry Vilas Zoo, and Olbrich Gardens, an \$83,700 increase from the 2024 Adopted Budget.
- Budgeting \$6.5 million of Room Tax revenue to be retained by the General Fund, a \$190,000 increase from the 2024 Adopted Budget.
- See the Room Tax Fund in the Special Fund Statements section for a full breakout of 2025 expenditures authorized by the Room Tax Commission.

**Room Tax Commission**

Function:

Other

*Budget Overview*

## Agency Budget by Fund

<b>Fund</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Projected</b>	<b>2025 Request</b>	<b>2025 Executive</b>
Other Restricted	21,300,806	22,415,268	22,951,989	22,415,268	24,358,533
<b>Total</b>	<b>\$ 21,300,806</b>	<b>\$ 22,415,268</b>	<b>\$ 22,951,989</b>	<b>\$ 22,415,268</b>	<b>\$ 24,358,533</b>

## Agency Budget by Service

<b>Service</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Projected</b>	<b>2025 Request</b>	<b>2025 Executive</b>
Room Tax Commission	21,300,806	22,415,268	22,951,989	22,415,268	24,358,533
<b>Total</b>	<b>\$ 21,300,806</b>	<b>\$ 22,415,268</b>	<b>\$ 22,951,989</b>	<b>\$ 22,415,268</b>	<b>\$ 24,358,533</b>

## Agency Budget by Major-Revenue

<b>Major Revenue</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Projected</b>	<b>2025 Request</b>	<b>2025 Executive</b>
General Revenues	(21,145,694)	(21,165,000)	(21,165,000)	(21,165,000)	(21,800,000)
Invest Other Contrib	(155,112)	(41,930)	(59,629)	(41,930)	(39,891)
Other Finance Source	-	(1,208,338)	(1,727,360)	(1,208,338)	(2,518,642)
<b>Total</b>	<b>\$(21,300,806)</b>	<b>\$(22,415,268)</b>	<b>\$(22,951,989)</b>	<b>\$(22,415,268)</b>	<b>\$(24,358,533)</b>

## Agency Budget by Major-Expense

<b>Major Expense</b>	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Projected</b>	<b>2025 Request</b>	<b>2025 Executive</b>
Purchased Services	8,168,733	9,764,500	10,093,500	9,764,500	10,213,400
Debt Othr Financing	692,657	-	-	-	-
Transfer Out	12,439,417	12,650,768	12,858,489	12,650,768	14,145,133
<b>Total</b>	<b>\$ 21,300,806</b>	<b>\$ 22,415,268</b>	<b>\$ 22,951,989</b>	<b>\$ 22,415,268</b>	<b>\$ 24,358,533</b>

**Room Tax Commission****Function:****Other***Service Overview***Service:** Room Tax Commission*Service Description*

This service is responsible for administering the Room Tax fund as prescribed by the Room Tax Commission, which is fully supported by revenues from Room Tax receipts. The goal of the service is to promote Madison as a destination through marketing and tourism related activities and tangible municipal development.

*Activities Performed by this Service*

- Support operations for Monona Terrace.
- Continue current contract with the Greater Madison Visitors Bureau, which was amended in 2020 in wake of reduced Room Tax revenue.
- Provide funding for tourism related efforts, including Sister Cities, firework events, civic conferences and fairs, and arts events.

*Service Budget by Fund*

	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Projected</b>	<b>2025 Request</b>	<b>2025 Executive</b>
General	-	-	-	-	-
Other-Expenditures	21,300,806	22,415,268	22,951,989	22,415,268	24,358,533
<b>Total</b>	<b>\$ 21,300,806</b>	<b>\$ 22,415,268</b>	<b>\$ 22,951,989</b>	<b>\$ 22,415,268</b>	<b>\$ 24,358,533</b>

*Service Budget by Account Type*

	<b>2023 Actual</b>	<b>2024 Adopted</b>	<b>2024 Projected</b>	<b>2025 Request</b>	<b>2025 Executive</b>
Revenue	(21,300,806)	(22,415,268)	(22,951,989)	(22,415,268)	(24,358,533)
Personnel	-	-	-	-	-
Non-Personnel	21,300,806	22,415,268	22,951,989	22,415,268	24,358,533
Agency Charges	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Room Tax Commission**

Function: Other

Line Item Detail

Agency Primary Fund: Other Restricted

	2023 Actual	2024 Adopted	2024 Projected	2025 Request	2025 Executive
General Revenues					
Room Tax	(21,143,358)	(21,165,000)	(21,165,000)	(21,165,000)	(21,800,000)
Pen Int Delinq Other Tax	(2,336)	-	-	-	-
<b>General Revenues Total</b>	<b>\$ (21,145,694)</b>	<b>\$ (21,165,000)</b>	<b>\$ (21,165,000)</b>	<b>\$ (21,165,000)</b>	<b>\$ (21,800,000)</b>
Invest Other Contrib					
Interest	(155,112)	(41,930)	(59,629)	(41,930)	(39,891)
<b>Invest Other Contrib Total</b>	<b>\$ (155,112)</b>	<b>\$ (41,930)</b>	<b>\$ (59,629)</b>	<b>\$ (41,930)</b>	<b>\$ (39,891)</b>
Other Finance Source					
Fund Balance Applied	-	(1,208,338)	(1,727,360)	(1,208,338)	(2,518,642)
<b>Other Finance Source Total</b>	<b>\$ -</b>	<b>\$ (1,208,338)</b>	<b>\$ (1,727,360)</b>	<b>\$ (1,208,338)</b>	<b>\$ (2,518,642)</b>
Purchased Services					
Conferences & Training	458	35,000	35,000	35,000	35,000
Consulting Services	14,767	-	-	-	-
Advertising Services	451	-	-	-	-
Program Services	-	20,000	20,000	20,000	20,000
Other Services & Expenses	21,458	30,000	30,000	30,000	30,000
Grants	8,131,599	9,679,500	10,008,500	9,679,500	10,128,400
<b>Purchased Services Total</b>	<b>\$ 8,168,733</b>	<b>\$ 9,764,500</b>	<b>\$ 10,093,500</b>	<b>\$ 9,764,500</b>	<b>\$ 10,213,400</b>
Debt Othr Financing					
Fund Balance Generated	692,657	-	-	-	-
<b>Debt Othr Financing Total</b>	<b>\$ 692,657</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfer Out					
Transfer Out To General	6,648,337	6,350,000	6,350,000	6,350,000	6,540,000
Transfer Out To Debt Service	-	509,768	717,489	509,768	764,133
Transfer Out To Capital	467,321	399,000	399,000	399,000	1,449,000
Transfer Out To Cnvt Center	5,323,759	5,392,000	5,392,000	5,392,000	5,392,000
<b>Transfer Out Total</b>	<b>\$ 12,439,417</b>	<b>\$ 12,650,768</b>	<b>\$ 12,858,489</b>	<b>\$ 12,650,768</b>	<b>\$ 14,145,133</b>