



**ROOM TAXES
AND TOURISM DEVELOPMENT**



WISCONSIN ASSOCIATION
OF CONVENTION
& VISITORS BUREAUS



A May 2012 research report from the Wisconsin Taxpayers Alliance, underwritten with grants from the Wisconsin Association of Convention & Visitors Bureaus and from the Wisconsin Hotel & Lodging Association.

About the study . . .

Wisconsin cities, villages, and towns have been collecting room taxes for over three decades. The Wisconsin Taxpayers Alliance (WISTAX) produced this study to explore current and historical trends in room taxes. The study also includes developments in Wisconsin tourism.

Specifically, the study:

- Uses information from a WISTAX survey and the state Department of Revenue to provide room tax rates as of January 1, 2012 and collection trends from 2006 through 2010;
- Explores the impact of tourism spending on wages and incomes in Wisconsin counties;
- Provides available room figures and other data for major tourist markets in the state; and
- Presents snapshots of tourism trends and their potential impact.

The study consists of three parts:

- Room taxes and tourism development;
- Wisconsin Tourism Trends; and
- Room tax collections in selected Wisconsin municipalities.

The study was prepared by Kyle Christianson, Policy-Research Analyst, and Dale Knapp, Research Director, under the general direction of Todd Berry, President. We would like to express our appreciation to local officials for their cooperation in completing the survey, allowing us to provide this valuable information.

About the sponsors . . .

Printing of *Room Taxes and Tourism Trends* is underwritten by the Wisconsin Association of Convention and Visitors Bureaus (WACVB) and the Wisconsin Hotel & Lodging Association (WH&LA).

WACVB is a Wisconsin tourism industry leader that provides members with educational, legislative, marketing, and networking opportunities. WACVB has 36 members, representing over \$30 million in promotional power to drive tourism growth in Wisconsin. Formed in 1983, WACVB also initiates programs to increase awareness and appreciation of destination marketing organizations as well as the entire tourism industry. WACVB advocates for room tax being used for the original intent of tourism promotion and tourism development.

WH&LA, founded in 1896, provides legislative, regulatory, and legal services, as well as marketing, communication, and educational services for Wisconsin's lodging industry, representing over 800 hotels, motels, inns, resorts, bed & breakfasts, and condo properties around the state. In addition to providing searchable lodging options for travelers, the WH&LA provides a number of helpful Wisconsin room tax tools posted at their website for public reference (with only a few pieces restricted to members). This information is the primary resource in the state relating to the room tax, and can be accessed at <http://www.wisconsinlodging.org/roomtax>.



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Room Taxes in Wisconsin

The tax on overnight stays at hotels and other establishments has been a source of local revenue for decades. Municipal room taxes have been allowed in Wisconsin since 1967, though they have become more popular in recent years. From 1987 to 2010, the number of municipalities with a room tax increased from 73 to 267.

Room tax collections have also increased. In 2010, municipalities and the Wisconsin Center District (WCD) reported room tax revenues totaling \$68.4 million, an increase of more than 400% from 1987, when \$12.6 million was reported.

This study examines room taxes from several perspectives. First, collections reported by municipalities to the Wisconsin Department of Revenue are detailed on pages 7 through 13. The table includes 2006 through 2010 reported revenues for each municipality, as well as room tax rates where available.

Part II of the report looks at Wisconsin tourism trends. The link between room taxes and tourism should not be overlooked. Some trends in room taxes and tourism are unique to Wisconsin, while others are not. Recent developments in the Midwest and other areas suggest that room tax revenues, and the communities that rely on them, may be vulnerable to changing tourism trends.

Part III of the report recaps a WISTAX survey sent in February 2012 to 290 communities with a room tax between 2006 and 2010. After follow-up calls and letters, 185 municipalities completed and returned the survey. The survey contained information on rates, revenues, and expenditures. Although state law outlines required uses for a portion of room taxes, there have been various interpretations of what items fall within those requirements.

Municipalities also have wide latitude in terms of spending additional dollars collected. Part III of this report details spending of room taxes, by dollar amount and percentage of total distributions, for each of the 185 reporting municipalities.

ROOM TAX

Cities, villages, and towns in Wisconsin have been authorized by state law to impose a public accommodations (room) tax since 1967. The tax is generally applied to charges for rooms or lodging provided for fewer than 30 consecutive days by hotels, motels, rooming houses, bed-and-breakfasts, cottages, cabins, and summer camps. Sales to state and local governments and to certain nonprofit organizations are exempt from the tax. The room tax is applied only to gross receipts from furnishing sleeping accommodations. Food and other services provided by the establishment are not subject to the tax. The room tax is imposed in addition to any state and county sales taxes that apply to room charges.

Overview

To adopt the room tax, a municipal governing body must enact an authorizing ordinance specifying the rate and effective date. Collection and enforcement are local responsibilities, governed by state law and local ordinance.

Limits. Prior to June 1994, state law did not limit the rate municipalities could impose, nor the use of collections. However, 1993 Wisconsin Act 467 established a maximum tax rate of 8.0%, with exceptions allowed for the financing of convention centers. It also required that at least 70% of any new room tax collections be used for tourism promotion and development. For room taxes enacted prior to 1994, a municipality was prohibited from retaining

a greater percentage of room tax revenues than it retained prior to May 13, 1994.

Although distribution of revenues for tourism promotion and development is often clear, in some cases, municipalities have been criticized for using room tax revenues on items that have little perceived relationship to tourism promotion and development.

Tourism Zones. A tourism zone is an area that two or more participating municipalities agree is a single destination as perceived by the traveling public. Participating municipalities in a zone must use the same room tax rate.

Under state law, if two or more municipalities in a tourism zone impose a room tax, those municipalities are required to enter into a contract to create a tourism commission, which is charged with coordinating tourism promotion and development. Requirements governing commission membership, dues, and powers are set forth in state statutes (Chapter 66.0615). If only one municipality imposes a room tax in a tourism zone, the creation of a tourism commission is optional.

In the case of a single municipality, the tourism commission consists of four to six members, of whom one must be a representative of the Wisconsin hotel and motel industry. Members are appointed by the principal elected official of the municipality, with confirmation by a majority vote of the municipality's governing body.

When there is more than one municipality in a tourism zone, the commission consists of:

- three members from each municipality with annual room tax collections of \$1,000,000 or more;
- two from each municipality with collections of more than \$300,000 but not more than \$1,000,000;
- one from each municipality with collections of \$300,000 or less; and

- two members representing the hotel and motel industry.

Municipal representatives are appointed by the principal elected official of the municipality, with confirmation by the governing body. The two members representing the hotel and motel industry are appointed by the commission chair.

In 2011, 90 communities reported participating in room tax commissions (RTCs) that involved multiple municipalities. Communities may choose to participate in a room tax commission that involves nearby areas in order to avoid competition in pricing, as well as to pool resources for tourism projects.

Wisconsin Center District

In 1993, Wisconsin cities, villages, and counties were authorized to individually or jointly create a local exposition district, separate and distinct from the municipality, county, and state. A district would have the power to build and operate an exposition center, own and lease property, enter into contracts, employ personnel, issue bonds and, under certain conditions, impose three different local taxes (room tax, car rental tax, and food and beverage tax).

In 1994, the Wisconsin Center District was created to fund, build, and operate the Midwest (now, Frontier) Airlines Center in downtown Milwaukee and to operate the existing Milwaukee (now, U.S. Cellular) sports and entertainment arena and the Milwaukee Theatre. The WCD is composed of all municipalities in Milwaukee County.

In 1995, the WCD began collecting a 2.0% tax on rooms, a 3.0% car rental tax, and a 0.25% tax on food and beverage sales within the district. The 2% district room tax was in addition to any room taxes established by individual municipalities in Milwaukee County. The City of Milwaukee collected a 7% room tax; however, those revenues are now distributed to the WCD.

Effective July 1, 2010, the local food and beverage tax rate increased from 0.25% to 0.5%. On January 1, 2011, the room tax rate was raised from 2.0% to 2.5%.

The WCD collected \$12.2 million in room taxes in 2010, up 17.1% from \$10.4 million in 2009. The district's collections represented slightly under one-fifth (17.9%) of total room tax collections statewide in 2010. The portion collected by the City of Milwaukee, \$8.8 million, accounted for a majority of 2010 WCD room tax revenues.

Administration

Once a room tax is adopted, the municipality is responsible for collecting and enforcing it. State law provides that a municipality may undertake the following to enforce collection: with probable cause, audit financial records; impose forfeitures; unilaterally determine the tax owed in the absence of properly filed returns; require payments of room taxes in advance; and impose fines of up to \$5,000 for failure to pay the tax.

In addition, municipalities can require the use of special room tax returns. These returns typically require quarterly or monthly payment. Municipal officials must maintain the confidentiality of information required of innkeepers.

Some municipalities allow innkeepers to retain a portion of the amount collected, usually from 1% to 2% of gross receipts. Of the 185 municipalities that completed WISTAX's 2012 survey, 55 (30%) reported allowing business owners collecting the tax to retain a portion in order to cover administrative expenses. That percentage was up from 27% in 2008.

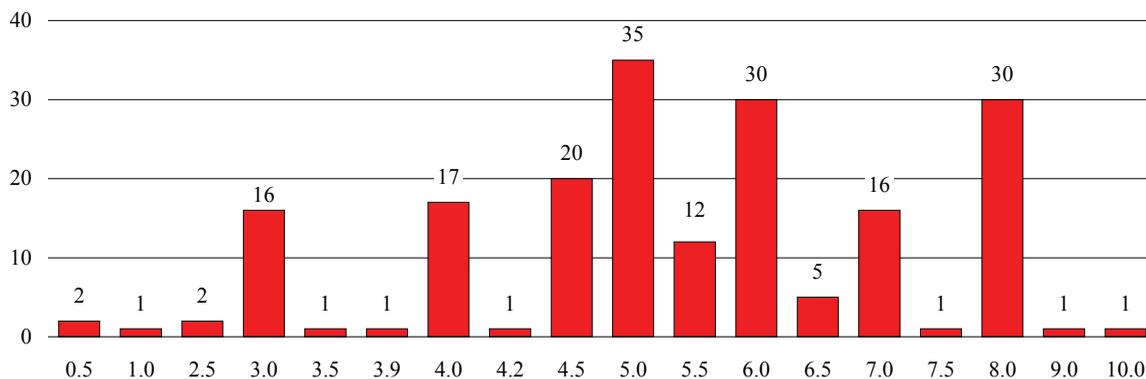
Rates, Collections, and Trends

The number of municipalities imposing room taxes and the amount collected have risen steadily since the inception of the tax.

Municipalities. In 2010, 267 of Wisconsin's 1,851 municipalities had a room tax. This was 194 more than in 1987 when 73 municipalities imposed the tax. Between 1987 and 2010, an average of about eight new areas imposed room taxes each year. The smallest number (2) of new municipalities added was in 1997 (see table, top of page 5). During each of three years (1989, 1991, and 1998), 14 communities added the tax, while 21 added the tax in 2007.

Rates. Figure 1 below shows the January 1, 2012 distribution of room tax rates. Thirty-five municipalities, or 18%, had a 5.0% rate. Other common rates were 6.0% and 8.0%. Most communities had

Figure 1: Distribution of Municipal Room Tax Rates
January 1, 2012



Note: The City of Superior is counted twice as it uses both a 5.0% and 6.0% rate depending on the establishment's number of rooms.

rates between 3.0% and 8.0%. Only two communities—Madison and Oshkosh—imposed rates that exceeded the state’s 8% maximum. Madison was allowed a 9% rate for the construction and operation of the Monona Terrace Community and Convention Center, while Oshkosh’s 10% rate was also used for a convention center.

Room tax rates have increased over time. In 1994, just over 25% of municipalities had a room tax rate greater than 5.0%. That increased to 40% in 2003 and 48% in 2008. In 2012, 49% reported room tax rates greater than 5.0%.

Table 1 (right) lists communities that increased their room tax rates between 2008 and 2012, based on survey responses. The median (half higher, half lower) change among the 17 municipalities was an increase of 1.0 percentage points. Two cities (Plymouth and West Bend) increased their rates by 3.0 points. Another three communities raised their rates by 2.0 points.

According to survey results, one community reduced its rate between 2008 and 2012. The Town of Eileen’s rate dropped from 4.5% to 4.2%.

Collections. Figures from the Wisconsin Department of Revenue (DOR) showed 267 municipalities and the WCD collecting an estimated \$68.4 million in 2010 room taxes. Reported revenues were up 9.4% from the previous year (\$62.5 million).

Actual collections were higher because some municipalities reported only their “net” collections. In other words, if 90% of collections was transferred to a convention and visitors bureau, the municipality reported as revenue only the 10% it retained. However, most municipalities reported gross collections and recorded amounts transferred as offsetting expenditures.

In addition, if a convention center was established, municipalities may no longer be collecting the portion of the tax used to fund the center and the amount of retained collections shown in Table

Table 1:
Municipal Rate Changes 2008-2012
Room Tax Rates and Point Change

Municipality	2008	2012	Chg.
Buffalo (t)	4.0%	4.5%	0.5%
Eau Claire (c)	7.0	8.0	1.0
Eileen (t)	4.5	4.2	-0.3
Elkhart Lake (v)	5.0	6.0	1.0
Elkhorn (c)	4.0	6.0	2.0
Fitchburg (c)	5.0	6.0	1.0
Johnson Creek (v)	7.0	8.0	1.0
Middleton (c)	5.0	7.0	2.0
Plover (t)	6.0	8.0	2.0
Plymouth (c)	4.0	7.0	3.0
Portage (c)	5.0	6.0	1.0
Prairie du Chien (c)	5.0	6.0	1.0
Siren (v)	4.0	5.0	1.0
Sparta (c)	5.0	6.0	1.0
Verona (c)	6.0	7.0	1.0
West Bend (c)	5.0	8.0	3.0
Median	5.0%	6.0%	1.0%

2 (top of page 5) may decline, even though actual collections did not.

As additional communities add the room tax and others raise existing rates, it may be expected that collections would rise steadily. The table shows the rise in room tax collections each year since 1987, with the exception of 2001 and 2009, when collections fell 4.3% and 13.2%, respectively. In 2001, reported room tax proceeds from Green Bay and nearby communities dropped. In Green Bay alone, collections went from over \$2 million in 1999 to \$170,192 in 2001. The city likely only reported the amount it retained, excluding amounts that went toward the newly created KI Convention Center and the Resch Center. The drop in 2009 likely reflected the recession affecting travel.

Annual collection growth has fluctuated from a low of -13.2% (2009) to 18.9% (1998). This variation highlights a key difference between room tax

Table 2:
Room Tax Collections, 1987-2010
(\$ in Millions)

Year	Collections			Municipalities	
	Amt.	Chg.	% Chg.	No.	Chg.
1987	\$12.6	—	—	73	—
1988	14.8	\$2.2	17.7%	82	9
1989	16.9	2.1	14.2	96	14
1990	18.9	2.0	11.5	103	7
1991	20.8	1.9	10.2	117	14
1992	22.2	1.4	6.6	126	9
1993	23.6	1.4	6.3	129	3
1994	26.2	2.6	11.2	132	3
1995	28.6	2.4	9.2	139	7
1996	32.1	3.5	12.1	142	3
1997	34.5	2.4	7.3	144	2
1998	41.0	6.5	18.9	158	14
1999	45.9	4.9	12.0	169	11
2000	48.7	2.8	6.0	173	4
2001	46.6	-2.1	-4.3	180	7
2002	50.9	4.3	9.3	191	11
2003	52.3	1.4	2.8	197	6
2004	55.1	2.8	5.4	206	9
2005	58.6	3.5	6.4	218	12
2006	63.5	4.9	8.4	227	9
2007	67.9	4.4	6.9	248	21
2008	72.0	4.1	6.0	259	11
2009	62.5	-9.5	-13.2	261	2
2010	68.4	5.9	9.4	267	6

*From 1995 on, amount includes room tax collections by the Wisconsin Center District.

revenues and some other local revenues: Room tax revenues can be unpredictable from year to year. For communities incorporating room tax revenues into local budgets, it may be more difficult to count on collections projected from previous years.

A second way to look at changes in room tax revenues is to compare only the communities that had a room tax in each year during 2001-10. Because multiple communities add a room tax annually, statewide changes in room taxes can be deceiving. Figure 2 shows annual changes in room taxes among communities with the tax in each year from 2001 through 2010. As shown, room tax growth was slower than statewide totals. This is because statewide numbers account for not only growth in

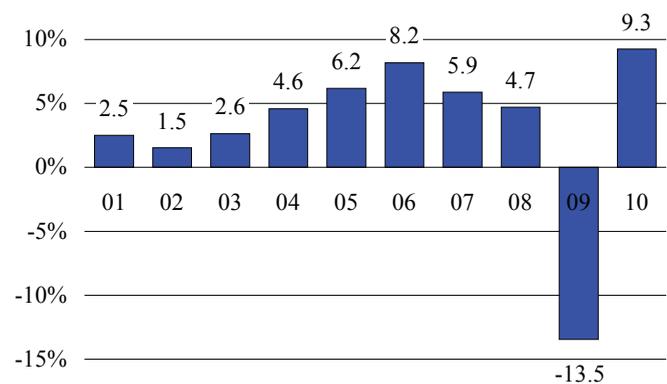
existing room taxes, but also for new municipalities adopting the tax each year.

Including all communities in 2010, nine collected over \$1 million in room tax revenues. Another 14 received over \$500,000. The table that begins on page seven lists individual collections from 2006 to 2010, along with their reported rates as of January 1, 2012. The “Milwaukee” portion of the table represents only the city’s portion of WCD collections (\$8.8 million in 2010).

Per Capita. In 2010, the 267 municipalities collected an average of \$17.42 per resident. The median amount was \$10.31. The difference reflects the influence of several small resort communities, notably the Village of Lake Delton (see Table 3, page six) in the Wisconsin Dells area. In 2010, the village (population 2,914) collected \$7.2 million, or \$2,476 per person, more than five times the next-highest per capita amount (\$494 in the City of Bayfield). Seventeen other communities collected more than \$100 per capita.

The highest per capita collections did not correspond with the highest rates. Rather, high collections per resident were more likely in areas with a high number of visitors; e.g., Lake Delton, Kohler,

Figure 2:
Changes in Room Tax Vary
Annual % Chg in Room Tax Rev's (2001-2010)



Note: The chart only includes municipalities with room taxes in each year between 2001 and 2010. Green Bay and Ashwaubenon are excluded due to changes in reporting.

Table 3: Highest Revenues Per Person
Per Capita (2010) and Rate (2012)

Municipality	Per Capita	Rate
Lake Delton (v)	\$2,476	5.0%
Bayfield (c)	494	6.5%
Namakagon (t)	480	na
Egg Harbor (v)	466	na
Ephraim (v)	439	5.5%
Warrens (v)	402	na
Wisconsin Dells (c)	389	5.0%
La Pointe (t)	388	na
Elkhart Lake (v)	376	na
Kohler (v)	357	5.0%

Wisconsin Dells, Bayfield, and Warrens were all among the 10 highest.

Distribution of Revenues

Municipalities varied considerably in their use of room taxes. Many had distributions fixed by ordinance, resolution, or contract. Others allocated all revenues to the general fund and disbursed dollars from that fund on a discretionary basis. Additional information on selected municipalities can be found on pages 21 through 47.

General Fund. It was most common for each municipality to retain a portion of collections in its general fund, whether to cover administrative costs, fund tourism-related projects, or devote to general municipal expenses. Of 185 municipalities, 156 reported placing some dollars in the general fund.

Local Chambers and CVBs. It was also common to disburse a portion of room tax collections to the local convention and visitors bureau (CVB) or chamber of commerce. At least 36% of municipalities that responded to the WISTAX survey provided funds to a local chamber. It was also relatively common for municipalities to provided fund to a CVB. Many of the CVBs were found in Wisconsin’s largest cities, including Milwaukee, Madison, and Green Bay. At least 20 CVBs

received room tax funds, some from multiple municipalities.

Premier Resort Area Tax

The room tax is not the only local tax targeted toward visitors. Communities with at least 40% of equalized property value used by retailers that are tourism-related (or that are exempted by state statute) may enact a Premier Resort Area Tax (PRAT). The tax covers all local sales, including lodging, restaurants, and retail purchases. In other words, an overnight stay in these areas is subject to the municipal room tax and the PRAT.

Four municipalities have adopted the PRAT: Lake Delton, Wisconsin Dells, Bayfield, and Eagle River. The tax rate is 0.5% in Bayfield and Eagle River, and 1.0% in Lake Delton and Wisconsin Dells. In 2011, a total of \$6.1 million was collected from this tax.

The amount collected in room taxes statewide (\$68.4 million) dwarfs the \$6.1 million from the resort area tax. Yet, for two of the four communities that had 2010 revenues, the resort area tax was more significant. Wisconsin Dells collected slightly more in 2010 resort tax revenues (\$1.16 million) than it did in room taxes (\$1.04 million). Eagle River’s resort tax generated \$146,412 in 2010 vs. \$81,173 in room taxes.

The influence of the additional resort tax on lodging may be one explanation for the lower room tax rates in these areas. Although these four communities had the option to establish a room tax rate up to 8%, none did so. Bayfield had the highest rate (6.5%), followed by Lake Delton (5.0%), Wisconsin Dells (5.0%), and Eagle River (4.5%). □

Part II begins on page 14.

NOTE TO READER:

The following table provides municipal populations, room tax rates, and room tax collections for Wisconsin municipalities. Rate information is as of January 1, 2012 and was provided by local officials who completed and returned a WISTAX room tax survey. Rates shown *with* an asterisk are as of January 2010.

Room tax collections cover 2006 through 2010 and were provided by the Wisconsin Department of Revenue (DOR) and were not altered by WISTAX staff. These figures are reported by municipalities to DOR through annual municipal financial reports that are unaudited; neither DOR nor WISTAX is able to verify their accuracy. However, these are the only publicly available numbers for those communities not completing a WISTAX room tax survey. Readers using this report should recognize that, although the figures are provided by local officials, they may not accurately represent total room tax revenues.

In some cases, municipalities may only report to DOR the amount of room tax revenue they *retain* in a given year. For example, a municipality that provides half its total room tax collections to the local Convention and Visitors Bureau may not be reporting that amount to the state.

Table 4: Room Tax Collections by Municipality, 2006-2010

Name	County	2010		Room Tax Collections**				
		Pop.	Rate*	2006	2007	2008	2009	2010
Abbotsford (c)	Clark	2,310	3.0%	\$0	\$0	\$25,131	\$24,035	\$22,715
Adams (t)	Adams	1,345	5.5%	0	6,042	9,651	13,262	3,447
Algoma (c)	Kewaunee	3,167	6.0%*	54,008	56,982	54,551	44,384	46,739
Allouez (v)	Brown	13,975	8.0%	5,791	6,094	5,722	4,827	4,548
Alma (c)	Buffalo	781	na	0	0	0	0	2,379
Altoona (c)	Eau Claire	6,706	7.0%	13,771	10,562	9,164	7,985	8,165
Amery (c)	Polk	2,902	5.0%	13,309	11,605	9,694	7,043	9,131
Anderson (t)	Iron	58	5.0%	31,961	30,712	33,639	652	977
Antigo (c)	Langlade	8,234	6.0%	65,635	68,671	71,778	77,214	69,801
Appleton (c)	Outagamie	72,623	6.0%	303,514	319,414	350,382	293,379	354,737
Arbor Vitae (t)	Vilas	3,316	4.0%	56,943	62,446	69,428	51,977	52,523
Ashland (c)	Ashland	8,216	6.5%	90,634	70,961	80,581	80,907	88,540
Ashwaubenon (v)	Brown	16,963	8.0%*	262,604	241,172	282,977	230,377	259,056
Baileys Harbor (t)	Door	1,022	5.5%*	0	57,913	65,850	65,611	70,653
Baldwin (v)	St. Croix	3,957	5.0%*	60,525	55,166	54,101	53,343	59,499
Baraboo (c)	Sauk	12,048	6.0%	5,549	4,711	5,437	6,156	5,690
Bayfield (t)	Bayfield	680	6.5%	77,352	82,644	81,059	84,733	95,813
Bayfield (c)	Bayfield	487	6.5%	209,661	223,612	207,589	220,039	240,711
Bayview (t)	Bayfield	487	6.5%	11,907	14,950	12,595	18,758	10,027
Beaver Brook (t)	Washburn	713	5.0%	0	6,794	0	4,880	5,021

Note: Negative amounts may reflect refunds from prior year collections. County shown is the one in which the municipality is primarily located.

*Rates shown *without* an asterisk are as of January 1, 2012. Rates shown *with* an asterisk are as of January 2010 and were provided by the Wisconsin Hotel and Lodging Association. Rates that were not available are listed as "na."

**Collections shown are amounts reported by municipality to Wisconsin Department of Revenue.

¹Rate and collections shown for Milwaukee are the city's portion of the Wisconsin Center District.

Room Tax Collections by Municipality, 2006-2010, cont.

Name	County	2010		Room Tax Collections**				
		Pop.	Rate*	2006	2007	2008	2009	2010
Beaver Dam (c)	Dodge	16,214	5.0%	120,460	120,460	121,195	110,245	112,001
Belgium (v)	Ozaukee	2,245	7%*	11,726	9,712	8,450	167	1,680
Belle Plaine (t)	Shawano	1,855	3%*	23,103	29,208	28,521	13,000	35,913
Bellevue (v)	Brown	14,570	8.0%	0	0	98	2,216	2,198
Belmont (v)	Lafayette	986	4.0%	2,625	15,571	15,494	15,131	20,100
Beloit (c)	Rock	36,966	8.0%	49,761	53,859	80,510	20,612	52,826
Berlin (c)	Green Lake	5,524	4.0%	8,271	8,605	4,206	6,837	8,301
Black River Falls (c)	Jackson	3,622	7.0%*	34,999	49,167	3,308	3,016	2,921
Bloomington (t)	Dane	1,815	6.0%	95,224	79,917	54,228	68,206	104,548
Boscobel (c)	Grant	3,231	5.0%	22,241	20,531	18,055	18,759	21,307
Boulder Junction (t)	Vilas	933	4.5%*	101,405	104,401	102,303	95,723	98,727
Bridgeport (t)	Crawford	990	5.0%	0	0	0	15,449	14,246
Bristol (t)	Kenosha	2,359	8.0%*	4,195	1,023	2,379	405	0
Brockway (t)	Jackson	2,828	7.0%*	157,287	216,652	220,957	217,808	214,906
Brookfield (t)	Waukesha	6,116	8.0%	648,325	685,854	663,644	480,579	525,500
Brookfield (c)	Waukesha	37,920	8.0%	2,374,015	2,512,406	2,618,550	1,984,290	2,085,772
Brooklyn (t)	Green Lake	1,826	5.0%	35,104	30,227	29,724	29,744	26,592
Brown Deer (v)	Milwaukee	11,999	7.0%	532,554	560,072	594,277	433,153	476,934
Buffalo (t)	Marquette	1,221	4.5%	0	0	0	169	222
Burke (t)	Dane	3,284	6.0%	34,000	23,566	22,776	20,966	22,277
Burlington (c)	Racine	10,464	3.0%	26,573	28,819	25,876	22,059	19,929
Cable (t)	Bayfield	825	4.0%	31,135	32,961	37,737	31,278	20,583
Caledonia (v)	Racine	24,705	8.0%*	318	687	582	234	1,294
Caledonia (t)	Columbia	1,378	4.0%	47,756	51,992	57,081	44,510	55,740
Campbell (t)	La Crosse	4,314	5.0%	31,900	38,263	35,838	29,559	29,063
Cecil (v)	Shawano	570	3.0%*	266	360	327	372	2,656
Cedarburg (c)	Ozaukee	11,412	5.0%	54,154	53,861	55,387	47,842	49,619
Chippewa Falls (c)	Chippewa	13,661	6.0%	160,418	162,718	139,776	130,748	145,015
Clay Banks (t)	Door	382	5.5%*	0	0	0	475	378
Clayton (t)	Crawford	958	3.0%*	709	763	807	830	2,217
Clintonville (c)	Waupaca	4,559	5.0%	0	0	531	33,063	17,341
Columbus (c)	Columbia	4,991	3.0%	18,466	20,561	21,339	17,205	19,428
Crandon (c)	Forest	1,920	4.5%	0	0	7,501	6,910	7,384
Cudahy (c)	Milwaukee	18,267	7.0%	0	0	5,283	3,787	5,013
Dakota (t)	Waushara	1,227	4.0%	0	18,416	6,749	8,749	17,657
DePere (c)	Brown	23,800	8.0%	8,156	8,444	8,600	6,063	5,287
Delafield (c)	Waukesha	7,085	8.0%	352,729	408,892	405,444	322,048	322,116
Delavan (t)	Walworth	5,285	na	79,310	82,495	58,218	23,872	59,833
Delavan (c)	Walworth	8,463	8.0%	445,561	537,199	446,412	468,536	452,927
Dell Prairie (t)	Adams	1,590	na	22,514	21,407	22,503	17,226	16,323
Delton (t)	Sauk	2,391	5.0%	140,089	144,733	144,821	126,316	124,465
Drummond (t)	Bayfield	463	4.0%	3,951	4,915	6,555	5,419	6,543

Room Tax Collections by Municipality, 2006-2010, cont.

Name	County	2010		Room Tax Collections**				
		Pop.	Rate*	2006	2007	2008	2009	2010
Eagle River (c)	Vilas	1,398	4.5%	93,398	180,262	291,212	70,140	81,173
East Troy (v)	Walworth	4,281	5.0%	12,244	12,303	11,300	8,901	7,684
Eau Claire (c)	Eau Claire	65,883	8.0%	1,014,312	1,048,892	1,081,752	1,174,077	1,306,049
Egg Harbor (t)	Door	1,342	5.5%	0	64,750	77,149	71,065	78,365
Egg Harbor (v)	Door	201	5.5%*	0	80,230	93,246	85,169	93,618
Eileen (t)	Bayfield	681	4.2%	36,169	44,143	53,335	34,068	28,157
Eisenstein (t)	Price	630	0.5%	0	1,191	2,830	0	0
Elkhart Lake (v)	Sheboygan	967	6.0%	319,991	356,597	382,550	340,939	363,576
Elkhorn (c)	Walworth	10,084	6.0%	25,977	26,793	29,819	56,625	81,505
Ephraim (v)	Door	288	5.5%	0	116,095	115,224	117,817	126,289
Evansville (c)	Rock	5,012	7.0%	7,354	5,220	15,180	22,554	8,161
Fitchburg (c)	Dane	25,260	6.0%	16,480	17,376	26,361	19,953	20,146
Fond du Lac (c)	Fond du Lac	43,021	7.0%*	560,266	441,793	591,665	480,768	504,057
Fontana (v)	Walworth	1,672	5.0%	354,177	363,767	343,285	260,210	284,489
Fort Atkinson (c)	Jefferson	12,368	5.0%	22,802	34,734	29,369	23,243	24,637
Franklin (c)	Milwaukee	35,451	6.0%	58,747	50,328	57,090	125,520	151,894
Fremont (t)	Waupaca	597	4.5%	0	0	3,182	3,244	3,435
Fremont (v)	Waupaca	679	4.5%	0	8,682	1,939	10,853	11,233
Gardner (t)	Door	1,194	5.5%*	0	0	0	7,691	6,855
Geneva (t)	Walworth	4,993	6.0%	165,822	116,103	124,497	164,085	141,739
Germantown (v)	Washington	19,749	6.0%*	310,770	311,623	325,488	239,838	239,139
Gibraltar (t)	Door	1,021	5.0%	0	135,011	129,340	137,317	146,484
Gillett (c)	Oconto	1,386	na	0	0	1,681	1,764	2,643
Glendale (c)	Milwaukee	12,872	7.0%	946,567	921,426	915,411	735,390	810,150
Grafton (v)	Ozaukee	11,459	7.0%*	60,441	62,568	68,038	83,608	181,665
Grand Chute (t)	Outagamie	20,919	6.0%	995,392	973,433	1,011,041	815,698	927,547
Grand View (t)	Bayfield	468	4.0%*	7,980	9,910	11,166	10,891	12,237
Green Bay (c)	Brown	104,057	8.0%*	255,541	262,755	356,448	235,960	280,262
Green Lake (c)	Green Lake	960	7.0%	230,590	232,457	222,363	190,194	182,131
Greenfield (c)	Milwaukee	36,720	7.0%	20,170	21,111	21,317	19,899	18,611
Harris (t)	Marquette	790	4.5%*	2,079	2,217	1,592	1,135	997
Hartford (c)	Washington	14,223	6.0%*	63,137	64,579	75,184	66,833	50,480
Hayward (t)	Sawyer	3,567	na	79,622	81,882	77,026	71,023	68,881
Hayward (c)	Sawyer	2,318	na	91,764	106,257	163,154	122,942	110,000
Hiles (t)	Forest	311	na	0	0	0	0	9,732
Hillsboro (c)	Vernon	1,417	5.0%*	16,737	15,008	17,935	14,016	15,931
Holmen (v)	La Crosse	9,005	5.0%*	10,935	13,603	13,991	13,622	14,307
Howard (v)	Brown	17,399	8.0%*	10,645	10,710	10,928	8,798	9,991
Hudson (c)	St. Croix	12,719	3.0%	149,752	153,039	157,421	132,299	130,683
Hughes (t)	Bayfield	383	3.0%	3,896	3,181	3,512	0	4,120
Hurley (c)	Iron	1,547	5.0%	42,200	47,505	36,878	32,247	32,206
Iron River (t)	Bayfield	1,123	3.0%	684	590	623	817	709

Room Tax Collections by Municipality, 2006-2010, cont.

Name	County	2010		Room Tax Collections**				
		Pop.	Rate*	2006	2007	2008	2009	2010
Jackson (v)	Washington	6,753	5.0%*	45,112	46,042	39,783	32,303	32,894
Jacksonport (t)	Door	705	5.5%	0	12,084	15,745	18,226	19,025
Janesville (c)	Rock	63,575	8.0%*	850,011	804,087	796,094	681,989	670,963
Jefferson (c)	Jefferson	7,973	5.0%	6,038	11,534	4,227	4,687	4,223
Johnson Creek (v)	Jefferson	2,738	8.0%	46,897	24,880	121,728	89,104	48,339
Kaukauna (c)	Outagamie	15,462	5.0%*	1,398	1,226	1,390	2,235	1,540
Kenosha (c)	Kenosha	99,218	8.0%*	228,965	487,746	494,859	481,420	458,102
Kewaunee (c)	Kewaunee	2,952	4.0%	8,617	10,819	13,513	12,606	12,765
Kimball (t)	Iron	498	5.0%*	29,848	35,582	32,847	26,653	31,431
Kimberly (v)	Outagamie	6,468	3.0%	8,362	9,583	8,758	7,113	7,782
Kohler (v)	Sheboygan	2,120	5.0%	984,200	1,057,308	1,014,446	681,582	756,819
La Crosse (c)	La Crosse	51,320	8.0%	1,117,814	1,172,034	1,341,739	1,269,967	1,337,454
La Fayette (t)	Walworth	1,979	6.0%	32,812	30,983	37,436	31,848	34,760
La Pointe (t)	Ashland	261	6.5%*	113,023	93,180	93,136	97,566	101,163
Ladysmith (c)	Rusk	3,414	4.0%	29,896	46,910	52,915	15,627	13,352
Lake (t)	Price	1,128	4.5%	0	0	3,925	3,690	4,016
Lake Delton (v)	Sauk	2,914	5.0%	6,411,485	6,658,524	7,208,265	6,534,027	7,214,692
Lake Geneva (c)	Walworth	7,651	5.0%*	518,176	542,923	342,810	444,339	457,378
Lancaster (c)	Grant	3,868	5.0%*	0	0	0	0	13,455
Lemonweir (t)	Juneau	1,743	na	13,568	11,728	4,207	0	0
Lenroot (t)	Sawyer	1,279	2.0%*	15,504	15,222	5,306	18,564	13,222
Liberty Grove (t)	Door	1,734	5.5%*	0	56,846	32,778	89,104	62,125
Lincoln (t)	Forest	955	na	0	0	0	757	309
Lincoln (t)	Vilas	2,423	na	8,539	7,918	10,175	5,239	11,029
Little Chute (v)	Outagamie	10,449	6.0%	641	15,634	16,117	10,834	10,556
Lomira (v)	Dodge	2,430	4.0%	22,234	20,325	20,232	16,413	11,645
Lyons (t)	Walworth	3,698	3.0%	611,968	598,183	552,629	477,191	565,755
Madison (t)	Dane	6,279	8.0%	131,504	128,848	131,268	107,282	107,938
Madison (c)	Dane	233,209	9.0%	7,122,789	8,282,362	8,698,385	7,516,154	8,337,612
Manitowish Waters (t)	Vilas	566	4.5%	46,166	50,750	46,802	51,504	52,050
Manitowoc (c)	Manitowoc	33,736	6.0%	381,856	377,805	401,529	344,559	366,098
Marinette (c)	Marinette	10,968	6.0%*	58,247	64,925	77,165	62,961	194,528
Marion (t)	Waushara	2,038	4.0%	0	4,838	13,773	14,125	13,269
Marshfield (c)	Wood	19,118	6.0%	268,552	298,206	310,200	272,087	267,453
Mauston (c)	Juneau	4,423	5.0%	109,037	104,026	120,050	113,169	111,964
Mecan (t)	Marquette	686	4.5%	9,887	10,101	10,027	10,886	10,923
Medford (c)	Taylor	4,326	4.0%	37,885	44,991	29,211	48,486	49,902
Menasha (t)	Winnebago	18,498	6.0%	835	743	0	0	0
Menomonee Falls (v)	Waukesha	35,626	8.0%*	17,998	955	68	10	0
Menomonie (c)	Dunn	16,264	6.0%	272,866	240,729	240,868	219,167	225,316
Mercer (t)	Iron	1,407	4.5%	0	0	0	0	11,533
Merrill (c)	Lincoln	9,661	3.9%	10,787	4,035	5,156	4,460	3,840

Room Tax Collections by Municipality, 2006-2010, cont.

Name	County	2010		Room Tax Collections**				
		Pop.	Rate*	2006	2007	2008	2009	2010
Merrimac (t)	Sauk	942	7.0%	46,188	47,843	58,867	54,504	58,720
Middleton (t)	Dane	5,877	5.0%	34,532	29,374	28,668	23,987	28,527
Middleton (c)	Dane	17,442	7.0%	852,168	920,273	1,029,503	811,027	1,252,200
Milwaukee (c)	Milwaukee	594,833	7.0%	8,647,069	8,553,282	9,160,599	7,505,129	8,820,283
Mineral Point (c)	Iowa	2,487	3.0%*	22,908	30,760	30,953	29,526	30,810
Minocqua (t)	Oneida	4,385	4.0%	347,988	349,757	443,815	314,277	80,854
Mishicot (v)	Manitowoc	1,442	6.0%	58,493	60,155	63,375	59,169	56,531
Monona (c)	Dane	7,533	8.0%	231,832	222,379	233,410	186,940	157,518
Monroe (c)	Green	10,827	4.0%*	88,721	76,276	70,525	65,228	68,437
Montello (c)	Marquette	1,495	4.5%	1,559	1,064	2,845	1,470	656
Montello (t)	Marquette	1,033	na	13,091	13,474	12,230	12,362	11,082
Mosinee (c)	Marathon	3,988	5.5%	24,470	37,062	17,497	12,507	14,737
Mount Morris (t)	Waushara	1,097	4.0%*	0	955	863	741	1,130
Mount Pleasant (v)	Racine	26,197	8.0%*	217,513	235,672	222,374	180,104	186,939
Mukwonago (v)	Waukesha	7,355	6.0%*	8,581	9,223	10,263	7,105	7,293
Namakagon (t)	Bayfield	246	4.0%*	77,774	109,343	96,606	99,080	118,032
Nasewaupee (t)	Door	2,061	5.0%	0	10,613	18,292	17,528	23,251
Neenah (t)	Winnebago	3,237	5.0%*	43	11	33	8	1
Neenah (c)	Winnebago	25,501	5.0%*	118,252	97,202	142,158	126,013	130,340
Neshkoro (v)	Marquette	434	4.5%	45	86	79	216	212
New Berlin (c)	Waukesha	39,584	8.0%	294,382	315,296	318,638	238,078	267,551
New Glarus (v)	Green	2,172	5.0%*	30,342	30,146	27,528	52,941	42,479
New Lisbon (c)	Juneau	2,554	6.0%*	21,772	33,934	26,271	25,355	14,828
New London (c)	Waupaca	7,295	6.0%	15,231	14,382	15,938	13,092	11,674
New Richmond (c)	St. Croix	8,375	5.0%	53,874	54,296	61,470	55,388	52,945
North Fond du Lac (v)	Fond du Lac	5,014	7.0%*	47	47	5,133	1,859	9
Oak Creek (c)	Milwaukee	34,451	8.0%*	438,843	444,977	480,372	431,729	539,086
Oconomowoc (c)	Waukesha	15,759	6.0%	133,436	232,510	306,691	276,638	345,331
Onalaska (c)	La Crosse	17,736	8.0%	422,367	530,499	648,886	622,692	657,245
Oshkosh (c)	Winnebago	66,083	10.0%	780,658	986,874	1,092,657	1,050,601	1,148,171
Packwaukee (t)	Marquette	1,416	4.5%*	3,689	3,871	4,005	3,627	3,805
Park Falls (c)	Price	2,462	4.5%	19,504	23,387	29,878	23,344	23,172
Pelican (t)	Oneida	2,764	3.5%	52,719	54,974	53,094	48,644	48,801
Pepin (v)	Pepin	837	5.0%	0	0	2,166	0	2,238
Pewaukee (c)	Waukesha	13,195	6.0%	750,363	771,327	768,666	614,294	661,740
Phillips (c)	Price	1,478	3.0%	21,338	19,115	21,761	17,901	16,777
Platteville (c)	Grant	11,224	4.0%	21,679	23,703	24,346	22,332	22,748
Pleasant Prairie (v)	Kenosha	19,719	8.0%	48,354	52,031	56,322	45,854	45,472
Plover (t)	Portage	1,701	8.0%	17,527	27,309	25,198	24,180	20,146
Plover (v)	Portage	12,123	8.0%	184,323	142,193	176,295	163,493	175,728
Plymouth (c)	Sheboygan	8,445	7.0%	78,614	83,998	84,142	104,969	140,467
Port Washington (c)	Ozaukee	11,250	7.0%	203,860	213,987	225,862	178,073	189,730

Room Tax Collections by Municipality, 2006-2010, cont.

Name	County	2010		Room Tax Collections**				
		Pop.	Rate*	2006	2007	2008	2009	2010
Portage (c)	Columbia	10,324	6.0%	92,190	99,471	87,870	101,969	117,880
Prairie du Chien (c)	Crawford	5,911	6.0%	164,649	153,971	181,220	185,566	168,918
Presque Isle (t)	Vilas	618	4.5%	6,348	6,308	6,812	5,997	5,777
Racine (c)	Racine	78,860	8.0%	217,459	256,618	236,997	203,893	208,936
Readstown (v)	Vernon	415	na	0	0	506	0	0
Reedsburg (c)	Sauk	9,200	4.5%	14,226	13,578	13,450	12,379	12,065
Rhineland (c)	Oneida	7,798	5.5%*	120,210	193,109	76,982	49,936	80,206
Rib Lake (v)	Taylor	910	5.0%	3,485	3,265	3,234	3,079	2,706
Rib Mountain (t)	Marathon	6,825	7.0%	124,939	166,388	159,945	154,529	169,819
Rice Lake (c)	Barron	8,438	5.5%*	128,703	142,875	148,091	103,980	162,867
Richland Center (c)	Richland	5,184	2.5%	10,784	33,621	34,369	27,466	27,735
Ripon (c)	Fond du Lac	7,733	6.0%	103,077	97,755	101,918	86,787	93,616
River Falls (c)	Pierce	15,000	5.0%	0	0	28,419	39,422	23,366
Rome (t)	Adams	2,720	5.5%	0	21,809	22,971	20,096	13,528
Rothschild (v)	Marathon	5,269	7.5%	590,715	588,946	528,955	416,200	393,940
Saint Croix Falls (c)	Polk	2,133	4.0%*	44,779	48,992	52,399	51,548	71,339
Saint Germain (t)	Vilas	2,085	4.5%	181,259	178,222	254,008	234,022	244,194
Sauk City (v)	Sauk	3,410	3.0%*	0	0	0	0	17,868
Saukville (v)	Ozaukee	4,451	7.0%*	43,528	47,401	43,451	29,481	31,373
Schofield (c)	Marathon	2,169	6.5%*	37,418	25,218	25,869	21,560	31,901
Sevastopol (t)	Door	2,628	5.5%	0	54,752	63,248	62,097	66,533
Shawano (c)	Shawano	9,305	4.5%	7,576	4,587	2,234	4,068	2,914
Sheboygan (t)	Sheboygan	7,271	6.0%*	51,653	66,977	51,678	42,969	48,590
Sheboygan (c)	Sheboygan	49,288	8.0%	1,140,061	1,216,633	1,256,984	1,219,829	1,350,560
Sheboygan Falls (c)	Sheboygan	7,775	5.0%	16,723	22,048	28,783	17,447	30,466
Siren (v)	Burnett	806	5.0%	48,035	49,772	51,502	48,045	46,581
Sister Bay (v)	Door	876	5.5%	0	117,864	125,039	115,529	119,166
Soldiers Grove (v)	Crawford	592	3.0%	2,573	6,058	4,802	3,148	4,144
Somerset (v)	St. Croix	2,635	5.0%*	4,017	2,993	2,490	1,467	145
Sparta (c)	Monroe	9,522	6.0%	107,220	104,311	96,734	130,303	133,754
Spooner (c)	Washburn	2,682	5.5%	4,267	4,422	4,251	4,211	4,042
Stevens Point (c)	Portage	26,717	8.0%	668,998	683,727	711,438	662,186	654,315
Stoughton (c)	Dane	12,611	6.0%	47,017	76,695	59,258	46,090	37,633
Strongs Prairie (t)	Adams	1,150	5.5%*	38,116	22,998	68,761	48,661	38,456
Sturgeon Bay (t)	Door	818	5.5%	0	0	0	3,919	4,440
Sturgeon Bay (c)	Door	9,144	5.5%*	362,796	342,419	341,259	191,269	137,738
Suamico (v)	Brown	11,346	8.0%	0	0	552	48,844	58,967
Sun Prairie (c)	Dane	29,364	4.0%	48,141	50,604	51,018	43,717	39,114
Superior (c)	Douglas	27,244	5% / 6%	463,805	507,984	500,894	462,843	472,275
Thorp (c)	Clark	1,621	5.0%	26,025	24,477	24,927	23,882	24,958
Three Lakes (t)	Oneida	2,131	4.5%	0	36,914	45,196	53,857	51,076
Tomah (c)	Monroe	9,093	5.0%	282,987	289,476	311,443	272,355	297,061
Tomahawk (c)	Lincoln	3,397	4.0%*	54,761	38,331	46,853	35,175	30,023

Room Tax Collections by Municipality, 2006-2010, cont.

Name	County	2010		Room Tax Collections**				
		Pop.	Rate*	2006	2007	2008	2009	2010
Trempealeau (v)	Trempealeau	1,529	2.5%	6,460	8,386	7,315	8,181	7,766
Turtle Lake (v)	Barron	1,050	4.0%*	72,790	64,350	69,009	61,799	69,817
Two Rivers (c)	Manitowoc	11,712	6.0%	77,287	88,989	88,359	68,736	73,539
Union (t)	Eau Claire	2,663	7.0%*	37,071	30,887	33,614	29,741	32,442
Union Center (v)	Juneau	200	na	200	249	2,071	2,146	1,832
Verona (c)	Dane	10,619	7.0%	34,555	40,695	93,065	125,699	131,445
Vienna (t)	Dane	1,482	3.0%	44,141	60,932	68,214	56,256	55,682
Viroqua (c)	Vernon	4,362	3.0%	18,446	21,011	21,486	19,644	17,305
Warrens (v)	Monroe	363	na	0	0	33,924	101,098	145,831
Washburn (c)	Bayfield	2,117	6.5%	36,393	41,350	38,124	39,578	29,176
Washington (t)	Shawano	1,895	3.0%	613	998	778	520	375
Washington (t)	Door	708	na	0	0	0	0	17,011
Washington (t)	Vilas	1,451	0.5%	112,743	150,470	140,937	119,233	146,171
Waterford (v)	Racine	5,368	6.0%	52,142	34,178	38,039	33,617	46,646
Watertown (c)	Jefferson	23,861	3.0%	41,803	41,523	34,657	32,415	24,611
Waukesha (c)	Waukesha	70,718	8.0%	641,211	683,082	666,061	545,129	551,528
Waunakee (v)	Dane	12,097	5.0%	27,363	24,878	26,990	21,150	19,438
Waupaca (c)	Waupaca	6,069	8.0%	112,677	160,487	150,786	187,771	266,215
Waupun (c)	Dodge	11,340	5.0%	26,971	24,523	26,066	9,220	45,082
Wausau (c)	Marathon	39,106	8.0%	726,495	708,866	662,461	606,716	655,278
Wautoma (t)	Waushara	1,278	4.0%*	0	22,550	13,080	11,205	22,214
Wauwatosa (c)	Milwaukee	46,396	7.0%	709,766	720,050	933,931	803,875	875,495
Wescott (t)	Shawano	3,183	4.5%	10,910	15,839	24,858	19,285	22,177
West Allis (c)	Milwaukee	60,411	6.0%	33,534	36,659	15,555	45,906	33,556
West Baraboo (v)	Sauk	1,414	6.0%*	200,875	174,278	139,676	143,045	118,557
West Bend (t)	Washington	4,774	8.0%*	10,146	0	0	0	0
West Bend (c)	Washington	31,078	8.0%	142,680	141,430	207,039	216,389	221,407
West Milwaukee (v)	Milwaukee	4,206	8.0%	58,318	65,509	66,045	75,812	68,593
West Salem (v)	La Crosse	4,799	1.0%	6,013	6,564	5,662	6,050	5,967
Westfield (v)	Marquette	1,254	4.5%	13,929	14,267	12,783	11,827	11,689
Weston (v)	Marathon	14,868	7.0%	80,865	132,794	179,203	181,173	184,109
Wheatland (t)	Kenosha	3,373	8.0%	1,994	1,883	1,387	1,719	2,368
Wheaton (t)	Chippewa	2,701	7.0%	4,054	30,731	35,136	3,053	3,400
Whitewater (c)	Walworth	14,390	5.0%	51,854	53,473	57,711	47,662	29,891
Wild Rose (v)	Waushara	725	4.0%*	0	2,974	2,843	1,032	1,356
Williams Bay (v)	Walworth	2,564	5.0%*	8,770	9,320	8,915	7,613	6,867
Windsor (t)	Dane	6,345	3.0%	16,400	18,390	10,575	10,781	7,128
Wisconsin Dells (c)	Columbia	2,678	5.0%	1,161,889	1,399,080	1,298,499	1,232,434	1,041,890
Wisconsin Rapids (c)	Wood	18,367	8.0%	349,113	375,887	402,756	348,272	265,906
Wittenberg (t)	Shawano	833	3.0%	888	20,577	14,102	31,948	39,000
Wolf River (t)	Winnebago	1,189	4.5%	0	4,543	10,435	9,457	4,919
Woodruff (t)	Oneida	2,055	4.0%	5,170	6,808	6,686	5,916	7,160
Yorkville (t)	Racine	3,071	8.0%	3,593	3,116	1,078	5,401	2,242

Wisconsin's Tourism Industry

Tourism is one of the state's historically strong industries, along with manufacturing and agriculture, and a growing component of the state's economy. Many groups and individuals spend time and money helping grow Wisconsin tourism. Local organizations are often intimately involved in tourism development; state agencies also provide assistance.

State Government

Wisconsin's state tourism budget was third largest in the region. In fiscal year 2010, Wisconsin spent \$13.1 million on tourism. Illinois (\$48.9 million) and Michigan (\$17.0 million) spent more, while Iowa (\$3.9 million), Minnesota (\$8.9 million), and Ohio (\$5.1 million) all spent less.

Per person, Wisconsin spent \$2.30 in 2010, which exceeded the \$1.87 regional average (see Table 5). Only Illinois (\$3.81) spent more per person than Wisconsin that year; Ohio (\$0.44) spent the least.

From 2001 through 2010, tourism spending declined in all midwest states, except Michigan. While spending dropped nearly 19% in Wisconsin during that time, it was a smaller decrease than in Ohio, Iowa, Minnesota, and Illinois. Shrinking tourism budgets partly reflected state budget deficits resulting from the recent national recession.

Table 5:
Tourism Budgets of Midwest States
Total in Millions and Per Capita, FY 2010

	2000-01		2009-10		Percent Chg.	
	Total	Per Cap.	Total	Per Cap.	Total	Per Cap.
Illinois	\$62.2	\$5.13	\$48.9	\$3.81	-21.4%	-25.7%
Iowa	5.3	1.85	3.9	1.28	-26.4	-30.8
Michigan	15.9	1.61	17.0	1.72	6.9	6.8
Minnesota	11.4	2.39	8.9	1.68	-21.9	-29.7
Ohio	7.9	0.71	5.1	0.44	-35.4	-38.0
Wisconsin	16.1	3.07	13.1	2.30	-18.6	-25.1

State Tourism Programs

Recognizing the economic value of tourism, the state has several programs designed to enhance the industry.

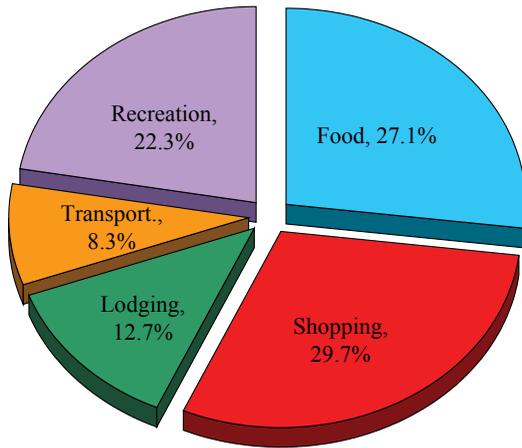
JEM Grants. The primary source of grants is the joint effort marketing (JEM) program that provides funds to nonprofit organizations to promote tourism and maintain a strong tourism industry. Under the Wisconsin Department of Tourism's program, applicants provide matching dollars and in-kind donations. The grant awarded may not exceed 50% of project costs. The program pays for 75% of the total promotional budget for a one-time or first-year project, 50% for the second year of a project, and 25% for the third year. All expenses incurred are paid by the grant recipient and reimbursed by the agency.

In fiscal 2010, tourism organizations received \$1.14 million in JEM grants. These funds went to various organizations, including local chambers of commerce and convention and visitors bureaus. Recent JEM grant recipients include the Green Bay Film Festival, the Taste of Wisconsin Event, and the Eau Claire Jazz Festival.

Many of the same organizations that received JEM grants in 2010 were also recipients of room tax distributions. Room taxes may have provided the required matching funds to obtain these grants in some areas.

Other Grants. Five organizations or purposes are required to receive state tourism funding as required by state statute. The Milwaukee Public Museum receives the highest mandatory amount, \$200,000 in each biennium, to be used for Native American exhibits and activities. The Black Holocaust Museum

Figure 3:
Distribution of Wisconsin Tourism Spending
 2010, Total: \$12.3 Billion



in Milwaukee is supposed to receive \$50,000 per biennium for marketing, but the museum closed in July 2008. The Milwaukee Symphony Radio Show receives \$25,000 annually for advertising.

The Department of Tourism is also required to provide at least \$125,000 annually for marketing activities related to sporting activities and events. Events promoted through this program in the past included the Ironman Wisconsin Triathlon and the Badger State Games.

Tourism is also required to make annual grants of at least \$200,000 to Native American Tourism of Wisconsin (NATOW). NATOW promotes tourism of Wisconsin Native American tribes and cultural destinations.

Website. The department invested in the overhaul of its website (www.travelwisconsin.com) in 2006. The site promotes Wisconsin events and vacation destinations to the millions of people that access it annually. A comprehensive list of accommodations and restaurants aids vacation planning. The site also allows guests to order tourism-related publications on specific subjects, such as state parks, golf, or biking.

The department works with tourism organizations, including local chambers and visitors bureaus, to maintain the database of tourism establishments and visitor resources.

Transportation. To promote the state, the Wisconsin Department of Transportation (DOT) previously used eight Wisconsin Welcome Centers, located in state border areas: Beloit, Hudson, Hurley, Kenosha, Kieler (Grant County), La Crosse, Marinette, and Superior. In conjunction with the Department of Tourism, these travel information centers provided tourism information targeted at out-of-state visitors.

The Welcome Centers were closed in 2009. To replace them, the state worked with local chambers of commerce and visitor's bureaus to create local tourist information centers. The DOT continues to provide current travel conditions on its website www.dot.state.wi.us. There, visitors can view winter road reports, as well as see live conditions of popular Madison and Milwaukee travel routes.

Figure 4:
Tourist Spending Over \$100 Million
 33 Counties (Shaded), 2010

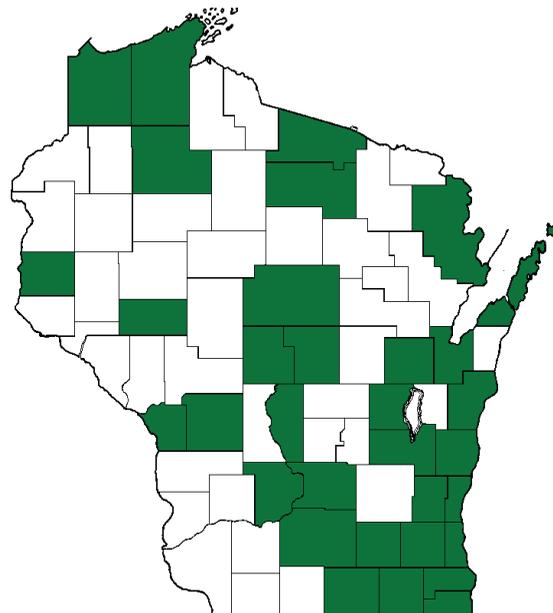


Table 6:
10 Highest in Tourism Spending
 Highest Per Capita Spending, 2007 and 2010

2007		2010	
County	Spending	County	Spending
Sauk	\$11,107	Sauk	\$16,755
Vilas	7,164	Door	13,757
Iron	7,029	Iron	12,203
Door	5,725	Vilas	11,904
Adams	4,872	Adams	8,974
Sawyer	3,023	Sawyer	8,234
Marquette	2,990	Bayfield	7,913
Bayfield	2,982	Oneida	5,612
Green Lake	2,678	Forest	4,813
Florence	2,447	Florence	4,362
Wis.	1,272	Wis.	2,168

Tourist Spending and Market Dynamics

Although there is no comprehensive source of tourism data, information available from the Department of Tourism, as well as other tourism agencies, can be helpful in understanding recent trends.

Who Spent? From December 2009 through November 2010, travelers in Wisconsin spent an estimated \$12.30 billion, up slightly from 2009 (\$12.09 billion), according to a study prepared for the Department of Tourism by Davidson-Peterson Associates. Of these expenditures, \$6.45 billion, or 52%, was spent by travelers staying in hotels, motels, resorts, or bed-and-breakfasts. Those staying in cabins, cottages, or condominiums spent \$651.0 million (5%), while campers spent \$656.0 million (5%). Travelers spent an estimated \$1.56 billion on lodging.

Overall, there were 1,662 hotel, motel, resort, and bed-and-breakfast properties in the state offering more than 81,000 rooms, the study estimated. In 2010, travelers spent an estimated 14.2 million room-nights (one room booked for one night) in the state. The average daily rate (ADR) was \$89.35 and the average occupancy rate was 51%.

This is a change from amounts found in the same survey conducted in 2007. At that time, there were

more hotels (1,755) but a similar number of rooms. This change suggests that there are fewer establishments, but those that remain are larger than they had been previously.

Surprisingly, the average daily rate for an overnight stay decreased from \$91 in 2007 to \$89 in 2010. The occupancy rate also decreased slightly, from 54% in 2007 to 51% in 2010.

On What? More than half of Wisconsin's total travel expenditures were for shopping (30%) and food (27%). Expenditures for lodging were 13% of the total; transportation was 8% (see Figure 3).

Travelers spent the remaining 22%, or \$2.7 billion, on recreation (e.g., sightseeing, sport or event fees, and wagering). Nearly one in five recreation dollars was spent on wagering (\$520 million) in 2010. Event (\$479 million) and sport (\$375 million) fees were also among the most-common expenditures.

By County

The economic impact of tourism varied by county. In 2010, there were 33 counties where tourism expenditures topped \$100 million (see Figure 4). While these counties were scattered throughout the state, many were located in Southcentral and Southeastern Wisconsin.

Milwaukee County had the highest amount of tourism dollars, \$1.6 billion or 13.4% of total tourism spending statewide. Pepin County (\$9.4 million) had the least).

Income Generation. Tourism spending adds to the income of county residents. In 2010, the \$12.3 billion in tourism expenditures generated an estimated \$3.4 billion in resident income. The latter figure is about 2.6% of total state income (Wisconsin adjusted gross income).

Counties with high amounts of tourism spending were not necessarily the same counties that relied on tourism for a large portion of income. For example, tourism spending was highest in Milwaukee

Table 7:
Major Metropolitan Tourist Areas in Wisconsin
Selected Data

Tourist Area	No. of Rooms	Largest		
		Rm. Block ¹	Mtg. Fac. ²	Exhibit Hall
Ashland	440	94	4,300	17,000
Bayfield	800	35	—	—
Beloit	616	120	10,000	10,000
Brookfield	2,000	390	7,128	7,128
Door County	4,200	293	5,000	5,000
Eau Claire	2,500	233	28,000	28,000
Elkhart Lake	385	200	20,000	10,000
Fond du Lac Area	707	130	28,000	28,000
Fox Cities	3,108	350	40,000	50,000
Greater Green Bay	4,491	405	50,000	68,000
Janesville Area	750	150	10,000	10,000
Kenosha	1,105	80	122,000	122,000
La Crosse Area	1,850	140	100,000	100,000
Lake Geneva	2,200	1,500	62,000	13,500
Greater Madison	8,000	250	255,000	100,000
Manitowoc Area	1,000	200	23,700	23,700
Marshfield	500	105	2,640	2,640
Milwaukee	12,200	730	189,000	189,000
Minocqua Area	544	106	9,000	3,479
Oconomowoc	492	190	45,000	10,680
Oshkosh	950	179	15,500	22,500
Racine County	1,050	500	15,700	15,700
Sheboygan	815	200	17,000	10,000
Stevens Point	1,200	149	17,000	17,000
Tomah Area	660	100	5,345	5,345
Washington County	730	60	42,000	25,000
Waukesha & Pewaukee	1,200	200	30,000	31,500
Wausau Area	2,200	180	23,000	60,000
Wisconsin Dells	8,000	500	125,000	90,000
Wisconsin Rapids Area	485	157	4,050	4,050
Total	65,178			

¹ Maximum number of rooms available for one night.

² In square feet.

Note: Figures reported for metropolitan areas.

Source: Wisconsin Association of Convention and Visitors Bureaus.

County. However, as share of Milwaukee County's income, tourism accounted for just 2.4%—less than the statewide average. This is because Milwaukee County has many other industries that generate resident income.

While total tourism dollars may be smaller in northern counties, they accounted for a much larger share of income. In Sauk County, tourism generated 22.4% of total income. Seven of the 10 counties where tourism generated the largest share of income

were in northern Wisconsin: Iron (21.4%), Vilas (18.7%), Menominee (18.3%), Sawyer (13.9%), Bayfield (12.6%), Forest (9.8%), and Ashland (7.2%). Because northern counties rely on tourism to a greater degree than central or southern counties, they are more vulnerable to the highs and lows of tourism spending.

Spending Per Resident. Statewide, the 2010 per capita impact of tourism spending averaged \$2,168 (see Table 6). It was highest in Sauk County (\$16,755), followed by Door (\$13,757), and Iron (\$12,203). In another 16 counties, tourism spending was more than \$3,000 per person.

In contrast, there were five counties where tourism accounted for less than \$1,100 per resident: Calumet (\$731), Pierce (\$791), Dodge (\$876), Washington (\$1,038), and Racine (\$1,099). None of the counties least impacted by tourism were located in northern Wisconsin.

Meeting and Event Space

Table 7 shows 2011 metropolitan area room figures and other data for major tourist markets in the state. Together, these areas accounted for more than three-fourths of all available rooms. Milwaukee had the most rooms (12,200), followed by Madison (8,000), Wisconsin Dells (8,000), Green Bay (4,491), and Door County (4,200).

Madison had the largest meeting facility among the major metropolitan areas, 255,000 square feet. Milwaukee had the second largest facility, 189,000 square feet. However, Milwaukee's largest exhibit space (189,000 square feet) exceeded Madison's (100,000 square feet).

According to the Department of Tourism study, meeting and convention travelers in 2010 spent an estimated \$1.30 billion in Wisconsin, an increase of 8% from 2009. The size and capacity of meeting and event facilities can be a major draw for tourists, along with the dollars they spend. Professional meeting and event planners review such informa-

tion and choose what best fits their specific needs when choosing a conference or convention location.

Trends

Various travel industry trends may impact future tourism expenditures and room tax collections.

Travel. The rising price of gasoline has already affected travel. Holidays such as Memorial Day and Labor Day have seen fewer cars on the road as people chose to stay home or travel shorter distances. Airlines have increased the costs of flights and added new fees for checked luggage to cover fuel increases, discouraging air travel.

The effect of these trends on Wisconsin is unclear. Major Wisconsin tourist areas are a relatively short drive for many tourists in nearby states, including those in the Minneapolis and Chicago areas. If visitors forego exotic travel for nearby and less expensive Wisconsin vacations, state tourism could benefit.

Economic Downturn. Home foreclosures and recent troubles on Wall Street have likely affected potential vacationers. The growing popularity of cheap, remain-at-home “staycations” might result in less discretionary travel. To encourage travelers to take staycations, as opposed to not traveling at all, the Department of Tourism has directed many of its marketing efforts at regional and statewide travelers.

Year-Round Destination. Tourist areas are increasingly working to bring in visitors during non-peak times. Many hotels have added indoor waterparks to allow for year-round activities. Other businesses offer discounted travel packages.

Marketing Trends. State and local officials continue to examine ways to diversify the tourism economy. Visitors are being drawn by tourism based in agriculture or “agri-tourism.” These type of events include corn mazes, overnight stays on a working farm, and other events that utilize farming or agriculture to offer visitors a unique experience.

The state offers a number of agri-tourism destinations. To develop this niche, several chambers of commerce and visitor bureaus have formed an agricultural tourism association.

Efforts to promote culinary or wine destinations are also increasing. Rather than food and beverages being secondary to other vacation activities, areas are offering new experiences where cooking or wine tasting motivates the visit. The department also hired the state’s first brand manager in 2008-09 to focus exclusively on future statewide marketing campaigns.

Internet. Tourism is relying increasingly on the internet to reach and accommodate potential visitors. According to industry observers, travelers are becoming increasingly sophisticated in planning and using their vacation time, and tourism promotion has been forced to respond. Comprehensive travel websites that compare prices on flights, car rentals, hotel rooms, and cruises are among the most popular internet sites.

The web has become a major promotional tool that enables visitors to learn about an area and allows destinations to reach a worldwide audience. Increased website visits are a new benchmark for assessing performance for chambers of commerce and convention and visitors bureaus, with most reporting significant gains in recent years.

NEIGHBORING STATES

Many states and communities have recognized the value of promoting local tourism. Some of Wisconsin’s neighbors have used room tax collections solely for this purpose. Others have used room tax revenues for general spending on state and local programs.

Illinois

Since 1961, Illinois has imposed a hotel operator’s tax on the business of renting, leasing, or letting rooms to persons for periods of fewer

than 30 days. The 6.0% tax is imposed on 94.0% of gross rental receipts and is collected by the state. In 2011, the state collected \$193.4 million.

The Illinois Department of Revenue collects two additional room taxes for the City of Chicago. The Chicago Municipal Hotel Tax (CMHT) is applied to 99% of gross hotel receipts at a rate of 1%. The \$16.8 million collected in 2011 must be spent for tourism promotions. The state also collects the Illinois Sports Facilities Hotel Tax on hotel operators within the City of Chicago. The tax, 2% on 98% of gross receipts, helps fund the Illinois Sports Facilities Authority. Previous collections have been used for Comisky Baseball Park construction. In 2011, this tax raised \$33.2 million.

The 2.5% Metropolitan Pier and Exposition Authority (MPEA) Hotel Tax is imposed on hotel operators within the MPEA boundaries (mainly the City of Chicago). The Illinois Department of Revenue collects the tax and reported 2011 collections of \$38.7 million.

Other municipalities can also impose taxes of on hotel receipts. These taxes are administered and collected by the municipalities and counties imposing them. The City of Chicago imposes tax of 4.5%.

Iowa

Iowa has imposed a 5% hotel/motel excise tax statewide. Due to this tax, room rentals are not subject to state sales tax or local sales taxes. The tax is only applicable to lodging itself and does not apply to additional items purchased during a stay. Purchases are, however, subject to the 6% state tax, as well as applicable local sales taxes.

Municipalities are allowed an additional hotel/motel tax of up to 7%. Counties may add the tax in areas that are outside the boundaries of a city imposing the tax. It applies to the gross receipts from the renting of sleeping rooms, apartments, or sleeping

quarters in any public-lodging house, hotel, motel, inn, tourist court, or in any place where sleeping accommodations are furnished to transient guests for fewer than 31 consecutive days.

The hotel/motel tax, like other local-option taxes in Iowa, must be approved by voters. In incorporated jurisdictions (cities), a city council must pass a resolution to hold an election, while in unincorporated jurisdictions, a county board passes such a resolution. The tax is enacted if approved at a referendum by majority vote. An adopted tax must remain in effect for at least one year at the established rate.

The tax is collected and processed by the Iowa Department of Revenue in conjunction with the 6.0% state sales tax. As of January 1, 2012, 145 cities and 16 county unincorporated areas imposed the hotel/motel tax.

Michigan

Michigan's county room tax law, enacted in 1974, allows county governments (in any county that has a population of fewer than 600,000 and has a city of more than 40,000) to levy a room tax of up to 5.0% on the rental of overnight rooms.

Funds may be used for administration of the tax, costs related to convention and entertainment facilities, and promotion and encouragement for tourist and convention business. Since originally enacted, the law has been expanded to allow nonprofit tourism organizations to levy hotel assessments.

Minnesota

In Minnesota, the state sales tax is applicable to rental of a room furnished for fewer than 30 days. Local sales and use taxes also apply.

Minneapolis imposes a 2.625% lodging tax (was 3% prior to July 2009), which applies to accommodations within city limits at hotels and motels with more than 50 rooms. The tax is in addition to the 6.875% state sales tax, the 0.15% county sales tax,

the 0.25% transit improvement sales tax, the 0.5% city sales tax, and the 3.0% Minneapolis entertainment tax.

Rochester's 4.0% lodging tax applies to lodging accommodations at all hotels, motels, roominghouses, tourist courts, trailer camps, or similar establishments. The tax is in addition to the 6.875% state sales tax and the 0.5% city sales tax.

St. Paul added a lodging tax in 2004. The rate is 3.0% for facilities with fewer than 50 rooms and 6.0% for larger hotel/motel facilities.

Room taxes for the three cities are administered by the Minnesota Department of Revenue. Other

cities, towns, and areas in the state administer their own room taxes.

National Trends

Room taxes are also being proposed and implemented in areas outside the Midwest. As the economy continues affecting state and local revenues, officials are considering implementing or increasing room taxes as one way to lessen the impact on property and other major taxes.

Areas with current efforts or recent implementations include the City of San Diego (California), Lancaster County (Pennsylvania), and the City of Columbia (Missouri). □

SOURCE:

AAA; Davidson-Peterson Associates; HospitalityNET; Legislative Fiscal Bureau; Michigan, Minnesota, Illinois, and Iowa Department of Revenue; U.S. Bureau of Economic Analysis; Wisconsin Association of Convention and Visitors Bureaus; Wisconsin Departments of Commerce, Revenue, Tourism, and Transportation; Wisconsin Tourism Federation; WISTAX survey.

Room Tax Collections in Selected Municipalities

This section summarizes room tax rates and distributions in selected Wisconsin municipalities. Detail is provided only for those municipalities that reported sufficient data on room tax distributions.

Wisconsin Act 467 established a maximum tax rate of 8.0% and required that at least 70% of any new room taxes be used for tourism promotion and development. In this section, we make no inferences about the percentage used for tourism promotion and development. The percentages (which are rounded and may not add to 100%) indicate the major recipients of the money. The accompanying text provides more detail. The distribution amounts and percentages are also *net* of any amount innkeepers are allowed to retain for administrative expenses.

Reported distributions for 2011 and rates (as of January 1, 2012) are from surveys returned by municipalities. Amounts distributed may not match reported collections from the Wisconsin Department of Revenue on pages 7 through 13. Differences may be the result of carryovers or other factors.

In a few cases, distributions were not reported or were incomplete. These are indicated with “na.”

City of Abbotsford

Rate: 3.0%

Distributions: \$36,490

- 82% - Abbotsford-Colby Area Chamber of Commerce
- 7% - Clark Co. Econ. Development
- 5% - Snowmobile Trail Upkeep
- 2% - Marathon County
- 1% - Colby School
- 1% - North Ridge Church
- 1% - City of Colby

Details: The city collected \$23,563 in 2011 room taxes and had a carryover balance of \$45,177 from prior years. Abbotsford distributed \$36,490 in 2011, with \$30,100 allocated to the Abbotsford-Colby Chamber of Commerce.

Town of Adams (Adams County)

Rate: 5.5%

Distributions: \$2,263

- 62% - Adams County Chamber of Commerce
- 38% - Town of Adams

Details: In 2011, 38% of room tax collections were retained by the town for operating expenses, while 62% were allocated to the Adams County Chamber of Commerce.

Village of Allouez

Rate: 8.0%

Distributions: \$128,305

- 96% - Green Bay Area Visitor and Convention Bureau, Inc.
- 4% - Village of Allouez

Details: In 2011, 4% of room tax collections were retained by the village for operating expenses while 96% were allocated to the Green Bay Area Visitor and Convention Bureau, Inc.

City of Altoona

Rate: 7.0%

Distributions: \$9,290

- 54% - Eau Claire Co. Econ. Development
- 37% - City of Altoona
- 9% - Eau Claire Chamber of Commerce

Details: In 2011, Eau Claire County Economic Development received \$5,000 from the City of Altoona. The city retained \$3,445 and provided the Eau Claire Chamber of Commerce with \$844. Innkeepers were allowed to retain 2% of collections for administrative costs.

City of Amery

Rate: 5.0%

Distributions: \$10,817

100% - City of Amery

Details: Amery retained all of its 2011 room tax revenues in the general fund. The city used 70% (\$7,572) for marketing, advertising, and promotion activities, and 30% (\$3,245) for general operating expenses.

Town of Anderson (Iron County)

Rate: 5.0%

Distributions: \$33,127

36% - Hurley Area Chamber of Commerce
34% - Western U.P. Convention and Visitors Bureau
30% - Town of Anderson

Details: The town retained 30% of collections in 2011 and distributed the remainder to the Hurley Area Chamber of Commerce and the Western U.P. Convention and Visitors Bureau.

City of Antigo

Rate: 6.0%

Distributions: \$93,067

70% - Various Organizations
30% - City of Antigo

Details: The City of Antigo retains 30% of its room tax revenues. Of that, \$18,613 was used for economic development and \$9,307 for general operating expenses. The city distributes 70% of collections to various organizations. They include the local chamber of commerce (\$20,800) as well as multiple groups for event advertising (\$9,159). The city reported that \$20,000 was placed in reserve to create a welcome center.

City of Appleton

Rate: 6.0%

Distributions: \$700,217

48% - Fox Cities Convention Bureau
48% - Performing Arts Center
5% - City of Appleton

Details: The City of Appleton and the Performing Arts Center each collect a portion of the room tax. Of the amount collected by the city, a portion is remitted to the Fox Cities Convention Bureau. Innkeepers were allowed to retain 5% of collections for administrative costs.

Town of Arbor Vitae (Vilas County)

Rate: 4.0%

Distributions: \$47,808

73% - Room Tax Commission
27% - Town of Arbor Vitae

Details: The Town of Arbor Vitae estimated 2011 room tax collections at \$47,808. The town distributed \$35,023 to the Minocqua-Arbor Vitae-Woodruff Room Tax Commission and retained \$12,784. Of the amount retained, \$7,750 was spent on Brandy Park, while other programs receiving funds included the snowmobile club and a 5K community run event. Room tax revenues retained by Arbor Vitae were also spent on the town's web page and a fire department fundraiser.

City of Ashland

Rate: 6.5%

Distributions: \$262,453

65% - Ashland Chamber of Commerce
32% - Waterfront Development
2% - City of Ashland

Details: The city allocated \$171,592 to the Ashland Chamber of Commerce in 2011, while \$84,799 was distributed to waterfront development. Ashland retained \$6,063 in its general fund for operating expenses.

City of Baraboo

Rate: 6.0%

Distributions: \$12,922

53% - Baraboo Area Chamber of Commerce
47% - City of Baraboo

Details: In 2011, the city retained \$6,099 in its general fund for operating expenses, while the

Baraboo Area Chamber of Commerce received \$6,823.

City of Bayfield

Rate: 6.5%

Distributions: \$248,018

- 52% - Bayfield Chamber and Visitor Center
- 48% - City of Bayfield

Details: The City of Bayfield retained \$120,002 in 2011 room tax revenues and distributed \$128,015 to the Bayfield Chamber and Visitor Center.

Town of Bayfield (Bayfield County)

Rate: 6.5%

Distributions: \$87,487

- 58% - Bayfield Chamber of Commerce
- 42% - Town of Bayfield

Details: In 2011, the town distributed \$50,473 to the Bayfield Chamber of Commerce. The town retained \$37,013 in its general fund.

Town of Bayview (Bayfield County)

Rate: 6.5%

Distributions: \$11,775

- 70% - Washburn Chamber of Commerce
- 30% - Town of Bayview

Details: Bayview sent 70% of its room tax collections to the Washburn Chamber of Commerce and retained the remaining 30%. The amount retained was used to fund bathrooms at Bayview Park.

Town of Beaver Brook (Washburn County)

Rate: 5.0%

Distributions: \$7,089

- 100% - Town of Beaver Brook

Details: The town reported 2011 room tax collections totaling \$7,089. Of those, \$601 was retained in the general fund. Additional expenditure detail was not provided. Innkeepers were allowed to retain 10% of collections for administrative costs.

City of Beaver Dam

Rate: 5.0%

Distributions: \$119,000

- 90% - Beaver Dam Area Development Corp.
- 10% - Beaver Dam Chamber of Commerce

Details: Beaver Dam collected \$119,000 in room taxes. Of that, \$107,100 was distributed to the Beaver Dam Area Development Corporation, while \$11,900 was provided to the Beaver Dam Chamber of Commerce. Innkeepers were allowed to retain 1% of collections for administrative costs.

Village of Bellevue

Rate: 8.0%

Distributions: \$6,071

- 100% - Village of Bellevue

Details: The village deposited all room tax collections in its general fund.

Village of Belmont

Rate: 4.0%

Distributions: \$22,084

- 70% - Belmont Visitor and Tourism Promotion and Development Commission
- 30% - Village of Belmont

Details: The village provided \$15,459 to the Visitor and Tourism Promotion and Development Commission in 2011. General operating expenses were covered through the \$6,625 retained by the village.

City of Beloit

Rate: 8.0%

Distributions: \$497,971

- 90% - Beloit Convention and Visitors Bureau
- 10% - City of Beloit

Details: The Beloit Convention and Visitors Bureau received \$448,174 in 2011 room taxes from the city. The city retained \$49,797 for general operating expenses.

City of Berlin

Rate: 4.0%

Distributions: \$5,281

100% - Berlin Chamber of Commerce

Details: The Berlin Chamber of Commerce received all \$5,281 in room tax collections.

Town of Blooming Grove (Dane County)

Rate: 6.0%

Distributions: \$89,091

100% - Town of Blooming Grove

Details: In 2011, the town retained all room tax revenues. Blooming Grove used \$34,091 for operating expenses, \$21,000 for maintaining town parks and green space, and \$34,000 for maintaining town roads.

City of Boscobel

Rate: 5.0%

Distributions: \$26,323

90% - Boscobel Room Tax Commission
10% - City of Boscobel

Details: The City of Boscobel distributed \$26,323 in room taxes during 2011. The Boscobel Room Tax Commission received \$23,800. Of that, \$15,000 was sent to the Boscobel Chamber of Commerce for tourism-related events. The Room Tax Commission also provided \$8,800 to various groups for community events. The city retained 10% of room tax revenues to defray expenses associated with community events. Innkeepers were allowed to retain 2% of collections for administrative costs.

Town of Bridgeport (Crawford County)

Rate: 5.0%

Distributions: \$41,285

70% - Tourism Council
30% - Town of Bridgeport

Details: The town retained \$12,386 to update/build a town hall and distributed the remaining room tax revenues to the Prairie du Chien Area Tourism

Council. Innkeepers were allowed to retain 2% of collections for administrative costs.

Village of Bristol

Rate: 8%

Distributions: \$0

Details: The Village of Bristol had no hotels in 2011.

City of Brookfield

Rate: 8.0%

Distributions: \$2,248,511

83% - City of Brookfield

17% - Brookfield Convention and Visitors Bureau

Details: In 2011, the city retained \$1,864,389 in room tax collections. Brookfield used \$1,686,383 for general operating expenses and \$178,006 for the economic development program. The Brookfield Convention and Visitors Bureau received \$384,122.

Town of Brookfield (Waukesha County)

Rate: 8.0%

Distributions: \$544,273

79% - Town of Brookfield

21% - Brookfield Convention and Visitors Bureau

Details: The town retained \$428,615 in room taxes to cover general operating expenses. The Brookfield Convention and Visitors Bureau received \$115,658.

Town of Brooklyn (Green Lake County)

Rate: 5.0%

Distributions: \$26,592

50% - Town of Brooklyn

50% - Chamber of Commerce

Details: In 2011, the town retained \$13,296 of room taxes and distributed \$13,296 to the local chamber of commerce. Of the portion retained by the town, the money was used for operating expenses, the library, recreation programs, the fire department, and the first responders. Innkeepers were allowed to retain 1% of collections for administrative costs.

Village of Brown Deer

Rate: 7.0%

Distributions: \$492,759

100% - Village of Brown Deer

Details: The town retained all room tax revenues in 2011 and used \$478,212 for operating expenses and \$14,547 for marketing efforts.

Town of Buffalo (Marquette County)

Rate: 4.5%

Distributions: \$1,237

75% - Marquette County Tourism Commission
25% - Town of Buffalo

Details: The town retained 25% of total room tax collections in 2011 for operating expenses and distributed the remaining 75% to the Marquette County Tourism Commission. Innkeepers were allowed to retain 2% of collections for administrative costs.

City of Burlington

Rate: 3.0%

Distributions: \$42,196

70% - Burlington Chamber of Commerce
30% - City of Burlington

Details: The City of Burlington retained \$12,659 in room tax revenues in its general fund. The Burlington Chamber of Commerce received \$29,537 in 2011.

Town of Cable (Bayfield County)

Rate: 4.0%

Distributions: \$10,741

74% - Chamber of Commerce
26% - Town of Cable

Details: The Town of Cable retained \$2,827 in its general fund for street decor. The town also provided the chamber of commerce \$7,915. Innkeepers were allowed to retain 5% of collections for administrative costs.

Town of Caledonia (Columbia County)

Rate: 4.0%

Distributions: \$49,204

100% - Town of Caledonia

Details: The town retained all room tax revenues in 2011, using them for road maintenance.

Town of Campbell (La Crosse County)

Rate: 5.0%

Distributions: \$60,817

55% - Town of Campbell
45% - Convention and Visitors Bureau

Details: The town retained 55% of room tax collections in its general fund for operating and administrative expenses. The La Crosse Area Convention and Visitors Bureau received \$27,368.

City of Cedarburg

Rate: 5.0%

Distributions: \$61,787

95% - Tourism, Promotion, and Development
5% - City of Cedarburg

Details: The city retained 5% of room tax collections in its general fund. Cedarburg used \$1,799 for general operating expenses and \$1,290 for downtown improvements. The Cedarburg Tourism, Promotion, and Development received \$58,698 in room tax revenues.

City of Chippewa Falls

Rate: 6.0%

Distributions: \$180,098

92% - Chippewa Falls Chamber of Commerce
8% - City of Chippewa Falls

Details: Chippewa Falls sent \$165,690 in 2011 room tax revenues to the Chippewa Falls Chamber of Commerce. The city retained \$14,408 in its general fund for administration, park and recreation activities, and advertising materials. Innkeepers were allowed to retain 5% of collections for administrative costs.

City of Clintonville

Rate: 5.0%

Distributions: \$7,194

- 86% - Chamber of Commerce
- 14% - City of Clintonville

Details: The city reported 2011 room tax revenues totaling \$20,015, and distributions of \$7,194. Of that, \$1,000 was retained by the city in its general fund, while \$6,193 was distributed to the chamber of commerce. The chamber's funds were used for general tourism efforts and to build a tourism "hut." Innkeepers were allowed to retain 2% of collections for administrative costs.

City of Columbus

Rate: 3.0%

Distributions: \$18,040

- 55% - Horse and Carriage Festival
- 39% - City of Columbus
- 6% - Softball Association

Details: The city reported \$18,040 in 2011 room taxes. The city retained \$7,040 in its general fund for advertising and promotions, while providing the Horse and Carriage Festival and Softball Association with \$10,000 and \$1,000, respectively.

City of Crandon

Rate: 4.5%

Distributions: \$27,665

- 70% - Chamber of Commerce
- 30% - City of Crandon

Details: The city retained \$8,300 of room tax collections in its general fund. Crandon used \$3,300 for general operating expenses and \$5,000 for lake maintenance. The city also provided the chamber of commerce with \$19,366.

City of Cudahy

Rate: 7.0%

Distributions: \$5,059

- 100% - City of Cudahy

Details: The city reported retaining all room tax collections in 2011, but noted that they were "not used."

Town of Dakota (Waushara County)

Rate: 4.0%

Distributions: \$9,804 (2010)

- 75% - Room Tax Commission
- 25% - Town Hall

Details: The Town of Dakota reported 2010 room tax revenues and distributions because 2011 figures were not available at the time of the survey. In 2010, Dakota provided \$7,353 to the Waushara County Room Tax and Tourism Commission and used \$2,451 to update and maintain the town hall.

City of Delafield

Rate: 8.0%

Distributions: \$317,631

- 75% - City of Delafield
- 25% - Delafield Promotional and Tourism Council

Details: Twenty-five percent of collections was allocated to a city promotional council and 75% was apportioned to the city's general fund. In 2011, the council received \$79,408, and \$238,233 was deposited in the general fund for operating expenses.

City of Delavan

Rate: 8.0%

Distributions: \$252,132

- 81% - City of Delavan
- 12% - Chamber of Commerce
- 7% - Various Agencies

Details: The city retained \$204,032 in 2011 room taxes. Remaining funds were distributed to the local chamber of commerce (\$30,000), the Downtown Business Association (\$7,500), the Historical Society (\$7,000), the Rotary (\$2,000), and Friends

of Phoenix (1,600). Innkeepers were allowed to retain 2% of collections for administrative costs.

Town of Delton (Sauk County)

Rate: 5.0%

Distributions: \$364,749

- 70% - Wis. Dells Visitor & Convention Bureau
- 30% - Town of Delton

Details: In 2011, the town provided \$255,324 to the Wisconsin Dells Visitor and Convention Bureau and retained \$109,424 in its general fund.

City of De Pere

Rate: 8.0%

Distributions: \$134,849

- 96% - Green Bay Visitor & Convention Center
- 4% - City of De Pere

Details: In 2011, the city had room tax collections of \$122,285. However, likely due to balances carried over from prior years, 2011 distributions (\$134,849) exceeded revenues. The Green Bay Visitor and Convention Center was provided \$129,455 in room taxes, while De Pere kept \$5,394 in its general fund.

Town of Drummond (Bayfield County)

Rate: 4.0%

Distributions: \$7,805

- 61% - Cable Area Chamber of Commerce
- 39% - Town of Drummond

Details: In 2011, the town provided \$4,800 to the Cable Area Chamber of Commerce and retained \$3,005 in its park fund. Innkeepers were allowed to retain 5% of collections for administrative costs.

City of Eagle River

Rate: 4.5%

Distributions: \$56,418

- 90% - Eagle River Area Room Tax Commission
- 10% - City of Eagle River

Details: In 2011, the city provided \$50,776 to the Eagle River Area Room Tax Commission and retained \$5,642 for operating expenses.

Village of East Troy

Rate: 5.0%

Distributions: \$27,622

- 50% - Village of East Troy
- 30% - East Troy Area Chamber of Commerce
- 20% - Friends of East Troy Electric Railroad

Details: In 2011, the village provided \$8,287 to the East Troy Area Chamber of Commerce and \$5,524 to the Friends of East Troy Electric Railroad. The village also used \$8,287 for parks and recreation and \$5,524 for its municipal airport. Innkeepers were allowed to retain 2% of collections for administrative costs.

City of Eau Claire

Rate: 8.0%

Distributions: \$1,416,083

- 56% - Visit Eau Claire Convention Bureau
- 25% - City of Eau Claire
- 18% - Various Agencies

Details: In 2011, the city allocated \$798,000 of room tax collections for the Visit Eau Claire Convention Bureau. In addition, the city distributed \$203,400 to other agencies, including the Carson Park Chippewa Valley Museum (\$61,900), the Regional Arts Center (\$95,200), and the Paul Bunyan Camp Museum (\$31,000). The city also allocated \$414,683 for various items, including audit and computer charges and transfers to other funds. Innkeepers were allowed to retain 2% of collections for administrative costs.

Town of Egg Harbor (Door County)

Rate: 5.5%

Distributions: \$277,874

- 70% - Door County Tourism Commission
- 21% - Town of Egg Harbor
- 9% - Other Agencies

Details: The town's room tax generated \$277,874 in 2011. The Door County Tourism Commission

receives 70% of total collections and the town retains 21% in its general fund to pay for town road maintenance and fire protection. The remaining 9% of tax revenue is divided among the historical society (\$10,000), Carlsville and Egg Harbor Business Associations (\$6,000 each), the library (\$1,000), and the Humane Society (\$1,000). The Door County Tourism Commission collects all room tax revenues for municipalities in Door County and contracts with the Door County Visitors Bureau as its tourism entity.

Village of Egg Harbor

Rate: 5.5%

Distributions: \$311,085

- 70% - Door County Tourism Commission
- 30% - Town of Egg Harbor

Details: The village retained 30% of 2011 room tax revenues while the Door County Tourism Commission received the remaining 70%. The village's share was used for various purposes including the Peg Egan Performing Arts Center (\$44,500), the Egg Harbor Business Association (\$30,000), and the Egg Harbor Historical Society (\$500). The Door County Tourism Commission collects all room tax revenues for municipalities in Door County and contracts with the Door County Visitors Bureau as its tourism entity.

Town of Eileen (Bayfield County)

Rate: 4.2%

Distributions: \$28,293

- 33% - Town of Eileen
- 30% - Friends of the Great Lakes Visitor Center
- 27% - Ashland Chamber of Commerce
- 10% - Big Top Chautauqua

Details: The town retained \$9,419 of total room tax collections in 2011. It distributed \$8,493 to Friends of the Great Lakes Visitor Center, \$7,550 to the Ashland Chamber of Commerce, and \$2,831 to Big Top Chautauqua.

Town of Eisenstein (Price County)

Rate: 4.5%

Distributions: \$1,815

- 70% - Room Tax Commission
- 30% - Town of Eisenstein

Details: The town retained \$545 of the \$1,815 collected in 2011 room taxes. The remaining \$1,271 was sent to the local room tax commission.

Village of Elkhart Lake

Rate: 6.0%

Distributions: \$362,172

- 94% - Tourism Commission
- 6% - Village of Elkhart Lake

Details: In 2011, the village provided \$340,442 to the Elkhart Lake Tourism Commission and retained \$21,730 in its general fund. The village increased its room tax rate from 5% in 2011 to 6% beginning January 1, 2012.

City of Elkhorn

Rate: 6.0%

Distributions: \$98,729

- 67% - Elkhorn Chamber of Commerce
- 33% - City of Elkhorn

Details: The city retained \$32,263 in 2011 room taxes to fund general operating expenses and Fourth of July fireworks. The Elkhorn Chamber of Commerce received \$66,466. Innkeepers were allowed to retain 2% of collections for administrative costs.

Village of Ephraim

Rate: 5.5%

Distributions: \$417,833

- 70% - Door County Tourism Commission
- 15% - Village of Ephraim
- 15% - Ephraim Business Council

Details: Room tax revenues in the Village of Ephraim were split between the Door County Tourism Commission, the village, and the Ephraim Business Council. In addition to using the village's share (\$61,987) for operating expenses, \$2,000 was used for fireworks and \$3,500 was used to pay for

engineering for improvement to public facilities. The Door County Tourism Commission collects all room tax revenues for municipalities in Door County and contracts with the Door County Visitors Bureau as its tourism entity.

City of Evansville

Rate: 7.0%

Distributions: \$13,639

- 56% - Various Agencies
- 44% - Discover Mediaworks-Discover Wisconsin

Details: Evansville generated \$13,639 in 2011 room taxes. The city allocated \$7,639 to various community marketing and advertising materials and \$6,000 to Discover Mediaworks-Discover Wisconsin for television episode, radio, and online marketing.

City of Fitchburg

Rate: 6.0%

Distributions: \$271,493

- 49% - Community & Economic Development Authority
- 25% - Chamber of Commerce
- 12% - Madison Area Sports Commission
- 8% - City of Fitchburg
- 6% - Convention and Visitors Bureau

Details: The city reported \$271,493 in 2011 room tax collections. The Fitchburg Community and Economic Development Authority received \$133,484 and the chamber of commerce received \$67,873. The Madison Area Sports Commission was provided \$31,674 and the Greater Madison Convention and Visitors Bureau was provided \$15,837. Fitchburg retained \$22,624 in its general fund for administrative and operating expenses.

Village of Fontana

Rate: 5.0%

Distributions: \$349,313

- 100% - Village of Fontana

Details: In 2011, the village retained all room tax

revenues for tourism-related operations (beach, launch, parks, Fourth of July).

City of Fort Atkinson

Rate: 5.0%

Distributions: \$90,802

- 70% - Chamber of Commerce
- 30% - City of Fort Atkinson

Details: In 2011, the city retained \$27,242 in room tax revenues. The city used \$18,914 for beautification, \$5,506 for bike trail signage, \$1,078 for a dog fountain, and \$1,744 for drainage. The city allocated 70% of room tax collections to the chamber of commerce tourism committee. Innkeepers were allowed to retain 2% of collections for administrative costs.

City of Franklin

Rate: 6.0%

Distributions: \$176,004

- 100% - City of Franklin

Details: In 2011, the City of Franklin reported \$176,004 in room tax revenues. The city retained all room taxes in its general fund for operating and administrative expenses. Innkeepers were allowed to retain 5% of collections for administrative costs.

Town of Fremont (Waupaca County)

Rate: 4.5%

Distributions: \$10,439

- 82% - Chamber of Commerce
- 18% - Town of Fremont

Details: The town collected \$10,439 in 2011 room taxes. The Fremont Chamber of Commerce received \$8,537 of that, with the town retaining \$1,902 in its general fund.

Village of Fremont

Rate: 4.5%

Distributions: \$10,859

- 84% - Fremont Area Chamber of Commerce
- 16% - Village of Fremont

Details: In 2011, the village allocated \$9,142 to the Fremont Area Chamber of Commerce and retained \$1,717 for general operating expenses.

Town of Gardner (Door County)

Rate: 5.5%

Distributions: \$23,684

- 70% - Door County Tourism Commission
- 30% - Town of Gardner

Details: The town retained \$7,105 of room tax collections and remitted \$16,579 to the Door County Tourism Commission. The Door County Tourism Commission collects all room tax revenues for municipalities in Door County and contracts with the Door County Visitors Bureau as its tourism entity.

Town of Geneva (Walworth County)

Rate: 6.0%

Distributions: \$194,707

- 100% - Town of Geneva

Details: The town retained all room tax revenues collected in 2011. The revenues were used to fund general operating expenses. Innkeepers were allowed to retain 2% of collections for administrative costs.

Town of Gibraltar (Door County)

Rate: 5.0%

Distributions: \$498,006

- 70% - Door County Tourism Commission
- 21% - Town of Gibraltar
- 9% - Civic Association

Details: The town retained \$104,152 of 2011 room tax revenues in its general fund, while allocating \$45,000 to the local civic association and \$348,854 to the Door County Tourism Commission. The Door County Tourism Commission collects all room tax revenues for municipalities in Door County and contracts with the Door County Visitors Bureau as its tourism entity.

City of Glendale

Rate: 7.0%

Distributions: \$680,000

- 63% - City of Glendale
- 37% - Other agencies

Details: The city retained \$430,000 in its general fund and distributed \$250,000 to other agencies. Of the amount retained in Glendale's general fund, \$30,000 was used for operating expenses and \$400,000 for police operations.

Town of Grand Chute (Outagamie County)

Rate: 6.0%

Distributions: \$1,180,095

- 83% - Various Agencies
- 17% - Town of Grand Chute

Details: The town distributed \$979,673 in room taxes to various agencies and retained \$200,422 in its general fund for operating expenses.

City of Greenfield

Rate: 7.0%

Distributions: \$19,864

- 67% - Tourism Development
- 33% - City of Greenfield

Details: The city collected \$19,864 in 2011 room taxes. Of that, \$13,259 was used for tourism development, while \$6,606 was used for public safety spending.

City of Green Lake

Rate: 7.0%

Distributions: \$191,218

- 64% - Chamber of Commerce
- 36% - City of Green Lake

Details: In 2011, the city provided \$122,926 to the Green Lake Area Chamber of Commerce. The city retained \$16,390 for general operating expenses, \$32,749 for city parks, and \$19,153 for recreation programs. Innkeepers were allowed to retain 1% of collections for administrative costs.

City of Hayward

Rate: 4.0%

Distributions: \$125,145

70% - City of Hayward

30% - Chamber of Commerce

Details: The city retains 70% of room tax collections and distributes the remainder to the Hayward Area Chamber of Commerce. Innkeepers were allowed to retain 5% of collections for administrative costs.

City of Hudson

Rate: 3.0%

Distributions: \$150,046

68% - Chamber of Commerce

31% - Various Agencies

1% - City of Hudson

Details: In 2011, the city kept about 1% (\$1,847) of room taxes and distributed the remaining dollars to various agencies. Those agencies included the Hudson Chamber of Commerce and Tourism Bureau (\$102,532), the Coalition for St. Croix River Crossing (\$5,000), and the Hudson Historical Society (\$4,000), among others.

Town of Hughes (Bayfield County)

Rate: 3.0%

Distributions: \$4,082

100% - Iron River Business and Development Group

Details: All room tax revenues collected in the Town of Hughes were distributed to the Iron River Business and Development Group. Innkeepers were allowed to retain 5% of collections for administrative costs.

City of Hurley

Rate: 5.0%

Distributions: \$29,042

70% - Hurley Chamber of Commerce

30% - City of Hurley

Details: The majority of 2011 room tax funds (\$20,330) were provided to the Hurley Chamber of Commerce, while the city retained \$8,713 in its general fund. Innkeepers were allowed to retain 2% of collections for administrative costs.

Town of Iron River (Bayfield County)

Rate: 3.0%

Distributions: \$11,726

97% - Chamber of Commerce

3% - Town of Iron River

Details: The town retained \$357 in 2011 room tax revenues for operating expenses and allocated the remainder to the local chamber of commerce. Innkeepers were allowed to retain 5% of collections for administrative costs.

Town of Jacksonport (Door County)

Rate: 5.5%

Distributions: \$66,685

70% - Door County Tourism Commission

30% - Town of Jacksonport

Details: The town retained \$20,005 in 2011 room tax revenues and allocated \$46,680 to the Door County Tourism Commission. The Door County Tourism Commission collects all room tax revenues for municipalities in Door County and contracts with the Door County Visitors Bureau as its tourism entity.

City of Jefferson

Rate: 5.0%

Distributions: \$12,839

74% - Chamber of Commerce

26% - City of Jefferson

Details: The city retained \$3,379 of room taxes in its general fund and distributed \$9,461 to the local chamber of commerce. Room taxes were used to fund many projects, including Gemuetlichkeit Days and Fourth of July fireworks. Innkeepers

were allowed to retain 5% of collections for administrative costs.

Village of Johnson Creek

Rate: 8.0%

Distributions: \$43,515

- 35% - Room Tax Tourism Fund
- 35% - Chamber of Commerce
- 30% - Village of Johnson Creek

Details: In 2011, \$15,230 was placed in the Room Tax Tourism Fund, \$15,230 was distributed to the Johnson Creek Area Chamber of Commerce, and \$13,055 was retained in the village's general fund to repay the cost of a park pavilion.

City of Kewaunee

Rate: 4.0%

Distributions: \$24,563

- 33% - City of Kewaunee
- 33% - Kewaunee Chamber of Commerce
- 33% - Kewaunee Tourism and Promotion Committee

Details: The city retained one-third of collections in its general fund, and allocated one-third each to the Kewaunee Chamber of Commerce and the Kewaunee Tourism and Promotion Committee. In 2011, the city and the two groups received approximately \$8,188 each.

Village of Kimberly

Rate: 3.0%

Distributions: \$102,937

- 91% - Fox Cities Convention Bureau
- 9% - Village of Kimberly

Details: In 2011, the village provided \$94,155 to the Fox Cities Convention Bureau and retained \$8,782 in its general fund.

Village of Kohler

Rate: 5.0%

Distributions: \$871,551

- 58% - Village of Kohler
- 42% - Tourism Commission

Details: In 2011, the village provided \$366,051 to the local Tourism Commission and retained \$505,500 in its general fund. Innkeepers were allowed to retain 2% of collections for administrative costs.

City of Ladysmith

Rate: 4.0%

Distributions: \$46,347

- 59% - Greater Ladysmith Chamber of Commerce
- 41% - City of Ladysmith

Details: In 2011, the city kept \$19,230 in its general fund and provided \$27,117 to the Greater Ladysmith Chamber of Commerce. Innkeepers were allowed to retain 10% of collections for administrative costs.

City of La Crosse

Rate: 8.0%

Distributions: \$1,433,902

- 54% - La Crosse Center (Civic Center)
- 44% - La Crosse Area Convention and Visitors Bureau
- 2% - City of La Crosse

Details: In 2011, La Crosse provided \$777,817 to the La Crosse Civic Center. The city also provided \$634,575 to the La Crosse Area Convention and Visitors Bureau. The remaining 2% of distributions, \$21,511, was used by the city for general operating expenses.

Town of La Fayette (Walworth County)

Rate: 6.0%

Distributions: \$38,546

- 100% - Town of La Fayette

Details: In 2011, the town retained all room tax revenues. According to the town clerk, much of the collections are used for road-related costs. Innkeepers were allowed to retain 2% of collections for administrative costs.

Town of Lake (Price County)

Rate: 4.5%

Distributions: \$10,911

- 70% - Parks Chamber of Commerce
- 30% - Town of Lake

Details: The Parks Chamber of Commerce received \$7,639 in 2011 room tax collections while the town retained \$3,272 in its general fund for operating costs, including hall and office expenses.

Village of Lake Delton

Rate: 5.0%

Distributions: \$7,720,218

- 90% - Wisconsin Dells Visitor and Convention Bureau
- 10% - Village of Lake Delton

Details: In 2011, the village provided \$6,948,261 to the Wisconsin Dells Visitor and Convention Bureau. The village retained \$771,957. Funds retained by the village were used for various purposes, including operating expenses, a local hockey arena, and other tourist-related expenditures.

Village of Little Chute

Rate: 6.0%

Distributions: \$66,902

- 47% - Fox Cities Convention and Visitors Bureau
- 32% - Fox Cities Performing Arts Center
- 21% - Village of Little Chute

Details: The village reported total 2011 room tax revenues of \$66,902. Of that, \$21,179 was provided to the Fox Cities Performing Arts Center, \$31,778 went to the Fox Cities Convention and Visitors Bureau, and \$13,945 was retained by the village. The amount retained by the village was used for general operating expenditures and to fund a special village promotion fund.

Village of Lomira

Rate: 4.0%

Distributions: \$12,669

- 100% - Various agencies

Details: The village reported collecting \$12,669 in 2011 room taxes. The FDL Symphonic Band received \$1,600, while Ad-Lit Inc. received \$3,239. The village also used \$500 for publications. No additional detail on remaining funds was provided.

Town of Lyons (Walworth County)

Rate: 3.0%

Distributions: \$655,840

- 50% - Lake Geneva Chamber of Commerce
- 50% - Town of Lyons

Details: The town provided half of its room tax distributions (\$327,920) to the chamber of commerce and retained \$327,920 in its general fund. The town used \$239,920 for operating expenses and allocated \$88,000 to economic development. Innkeepers were allowed to retain 2% of collections for administrative costs.

City of Madison

Rate: 9.0%

Distributions: \$9,271,377

- 55% - Convention Center
- 26% - City of Madison
- 18% - Convention and Visitors Bureau
- 1% - Various Agencies

Details: The city reported 2011 room tax distributions totaling \$9,271,377. A total of \$5,112,246 was provided to the civic/convention center, while the city retained \$2,394,917 in its general fund. Of the amount retained in the general fund, \$1,899,617 was placed in general fund reserve, \$350,000 was for Overture Center operations, \$77,500 was for the city's Rhythm and Booms costs, and \$67,000 was allocated for arts grants. The Greater Madison Convention and Visitors Bureau received \$1,695,344 in 2011. Other groups receiving room tax funds in 2011 included the Sister Cities Program, Madison Scouts and Capitol Sound, Tourism Destination Promotion, and Civic Promotion.

Town of Madison (Dane County)

Rate: 8.0%

Distributions: \$184,254

- 63% - Town of Madison
- 37% - Alliant Energy Center

Details: The town retained \$115,159 in 2011 room tax collections and provided \$69,095 to the Dane County Alliant Energy Center.

Town of Manitowish Waters (Vilas County)

Rate: 4.5%

Distributions: \$16,192

- 100% - Town of Manitowish Waters

Details: The town reported room tax collections totaling \$49,793 in 2011. However, only \$16,192 of spending was reported. Of that, \$3,744 was used for park and recreation purposes.

City of Manitowoc

Rate: 6.0%

Distributions: \$394,224

- 96% - Various agencies
- 4% - City of Manitowoc

Details: The town provided \$377,797 to various agencies in 2011, including economic development and promotion (\$156,047), civic organizations (\$32,852), and the Manitowoc International Relations Association (\$6,570). The city retained \$16,426 for its planning office.

Town of Marion (Waushara County)

Rate: 4.0%

Distributions: \$17,222

- 75% - Waushara Tourism Resource Commission
- 25% - Town of Marion

Details: The town retained \$4,306 of room tax collections in its general fund and distributed \$12,917 to the Waushara Tourism Resource Commission.

City of Marshfield

Rate: 6.0%

Distributions: \$297,055

- 57% - Convention and Visitors Bureau
- 43% - Parks/Recreation Capital Projects

Details: The city allocated \$168,336 to the local Convention and Visitors Bureau while remaining room tax revenues (\$128,719) were provided to parks/recreation capital projects.

City of Mauston

Rate: 5.0%

Distributions: \$20,000

- 60% - City of Mauston
- 40% - Chamber of Commerce

Details: In 2011, the city reported \$103,955 in room tax collections and \$20,000 in distributions. The city retained \$12,000 in its general fund and provided the local chamber of commerce with \$8,000.

Town of Mewan (Marquette County)

Rate: 4.5%

Distributions: \$12,813

- 75% - Marquette County Economic Development Corporation
- 25% - Town of Mewan

Details: The town provided \$9,569 in room tax collections to the Marquette County Economic Development Corporation in 2011. The town retained \$3,244 in its general fund with \$1,095 designated to tourism advertising. Innkeepers were allowed to retain 2% of collections for administrative costs.

City of Medford

Rate: 4.0%

Distributions: \$42,188

- 100% - Various agencies

Details: The city reported 2011 room tax distributions of \$42,188, but did not specify to whom distributions were made. It was reported that \$25,728 was used for construction, while \$11,660 was designated for civic-purposes.

City of Menomonie

Rate: 6.0%

Distributions: \$235,750

- 32% - Chamber of Commerce
- 32% - Convention and Visitors Bureau
- 25% - City of Menomonie
- 11% - AAU

Details: In 2011, the city provided \$75,375 to both the Menomonie Chamber of Commerce and the Eau Claire Convention and Visitors Bureau. The city also allocated \$25,000 to AAU. The remaining \$60,000 was retained by the city to make a contribution to the MTM Theater.

Town of Mercer (Iron County)

Rate: 4.5%

Distributions: \$57,423

- 75% - Mercer Chamber of Commerce
- 25% - Town of Mercer

Details: The town retained \$14,356 in room tax revenues and distributed \$43,067 to the Mercer Chamber of Commerce.

City of Merrill

Rate: 3.9%

Distributions: \$41,850

- 77% - Tourism Commission
- 23% - City of Merrill

Details: The town provided the local Tourism Commission with \$32,192 in 2011. Merrill retained \$4,292 for operating and administrative expenses and \$5,366 for the Merrill Area Recreation Complex (MARC)—Smith Center.

Town of Merrimac (Sauk County)

Rate: 7.0%

Distributions: \$57,775

- 100% - Town of Merrimac

Details: The town retained 100% of room tax revenues in 2011.

City of Middleton

Rate: 7.0%

Distributions: \$1,446,325

- 70% - Tourism Department
- 30% - City of Middleton

Details: The city of Middleton keeps all room tax revenues. The city’s general fund received 30% of the total for operating and administrative expenses, with the remaining 70% provided to the Tourism Department. The tourism department uses its funds for a variety of purposes including grants, advertising, promotional materials, marketing, and more.

Town of Minocqua (Oneida County)

Rate: 4.0%

Distributions: \$307,243

- 75% - Chamber of Commerce
- 25% - Town of Minocqua

Details: The town retained \$76,851 for parks, the snowmobile system, fishing piers, community fireworks, the Senior Center, and other expenses. The Minocqua Area Chamber of Commerce was provided \$230,392 in 2011.

Village of Mishicot

Rate: 6.0%

Distributions: \$55,916

- 72% - Various Agencies
- 28% - Village of Mishicot

Details: In 2011, the village retained \$15,424 in its general fund and allotted the remaining \$40,491 to Magic (local improvement organization) and Fox Hills Resort (cooperative advertising). Innkeepers were allowed to retain 10% of collections for administrative costs.

City of Montello

Rate: 4.5%

Distributions: \$1,642

- 100% - City of Montello

Details: The city reported \$6,568 in 2011 room tax revenues and \$1,642 in distributions. The city

retained all \$1,642 for the waterfall electric bill. Innkeepers were allowed to retain 2% of collections for administrative costs.

City of Mosinee

Rate: 5.5%

Distributions: \$13,178

- 45% - City of Mosinee
- 45% - Convention and Visitors Bureau
- 9% - Badger Games

Details: In 2011, the city provided \$5,990 to the local Convention and Visitors Bureau and \$1,198 to Badger Games. The city retained \$5,990 in room taxes.

Town of Nasewaupée (Door County)

Rate: 5.0%

Distributions: \$62,660

- 70% - Door County Tourism Commission
- 30% - Town of Nasewaupée

Details: Room tax collections totaled \$62,660 in 2011. The Door County Tourism Commission received 70% of revenues, with the remaining 30% retained by the town for parks and roads. The Door County Tourism Commission collects all room tax revenues for municipalities in Door County and contracts with the Door County Visitors Bureau as its tourism entity.

Village of Neshkoro

Rate: 4.5%

Distributions: \$337

- 75% - Marquette County Economic Development
- 25% - Neshkoro Enhancement Committee

Details: In 2011, the village provided \$253 to Marquette County Economic Development and \$84 to the Neshkoro Enhancement Committee. Innkeepers were allowed to retain 2% of collections.

City of New Berlin

Rate: 8.0%

Distributions: \$32,770

- 31% - Prospect Lions Club
- 31% - Fourth of July Commission
- 31% - New Berlin Junior Women's Club
- 8% - New Berlin West High School

Details: In 2011, the city reported \$271,220 in room tax revenues and \$32,770 in distributions. The Prospect Lions Club, Fourth of July Commission, and New Berlin Junior Women's Club each received \$10,000. New Berlin West High School received \$2,770.

City of New London

Rate: 6.0%

Distributions: \$13,720

- 100% - City of New London

Details: In 2011, the city reported \$45,734 in room tax collections and \$13,720 in disbursements. The only disbursement made was to the city's general fund for operating expenses.

City of New Richmond

Rate: 5.0%

Distributions: \$40,470

- 57% - Chamber of Commerce
- 38% - City of New Richmond
- 5% - New Richmond Preservation Society

Details: In 2011, the city distributed \$23,000 to the local chamber of commerce and \$2,000 to the New Richmond Preservation Society. New Richmond retained \$4,047 for operating expenses and \$11,423 for the parks department.

City of Oconomowoc

Rate: 6.0%

Distributions: \$348,571

- 100% - City of Oconomowoc

Details: The city retained all room tax revenues and used \$162,783 for operating expenses and \$185,788 for tourism/economic development-related expenses. Innkeepers were allowed to retain 1% of collections for administrative costs.

City of Onalaska

Rate: 8.0%

Distributions: \$193,462

- 82% - Various agencies
- 18% - City of Onalaska

Details: In 2011, the city reported \$679,435 in room tax collections and \$193,462 in distributions. Onalaska retained \$33,972 in its general fund, while providing \$159,490 to various agencies including \$22,955 to the Community Development Authority. The city's room tax increased from 7% to 8% beginning January 1, 2012.

City of Oshkosh

Rate: 10.0%

Distributions: \$1,211,757

- 53% - Convention and Visitors Bureau
- 38% - Oshkosh Convention Center
- 9% - Oshkosh Grand Opera House

Details: In 2011, the city provided \$640,298 to the Oshkosh Convention and Visitors Bureau, \$458,251 to the Oshkosh Convention Center, and \$113,208 to the Oshkosh Grand Opera House.

City of Park Falls

Rate: 4.5%

Distributions: \$18,571

- 70% - Room Tax Commission
- 20% - Community Development Corporation
- 10% - City of Park Falls

Details: The city provided 70% of its distributions to the Park Falls Area Room Tax Commission (\$13,000) and 20% to the Park Falls Area Community Development Corporation (\$3,714). Park Falls retained 10% in its general fund (\$1,857) for operating expenses.

Town of Pelican (Oneida County)

Rate: 3.5%

Distributions: \$53,665

- 95% - Pelican Promotional Committee

5% - Town of Pelican

Details: The town retained 5% of the total amount collected in 2011 (\$2,683). The Town of Pelican Promotional Committee received the remaining \$50,981.

Village of Pepin

Rate: 5.0%

Distributions: \$11,318

- 82% - Various agencies
- 18% - Village of Pepin

Details: The village retained \$2,076 in 2011 room tax revenues. Pepin used \$208 for general operating expenses and \$1,869 for economic development. The remaining \$9,241 was distributed to various agencies for advertising and design-related purposes. Innkeepers were allowed to retain 2% of collections for administrative costs.

City of Pewaukee

Rate: 6.0%

Distributions: \$647,965

- 51% - Convention and Visitors Bureau
- 33% - City of Pewaukee
- 16% - Various agencies

Details: In 2011, the city reported room tax collections of \$716,740 and distributions of \$647,965. Pewaukee retained \$215,021 in its general fund while the local convention and visitors bureau received \$330,000. The remaining funds were allocated to various agencies including Positively Pewaukee (\$35,000), the Pewaukee Chamber of Commerce (\$20,000), and the Midwest Sports Triathlon (\$12,105). The city also provided the convention and visitors bureau with a \$6,000 transportation grant and a \$29,839 grant for Erin Hills transportation for the Amateur Golf Tournament.

City of Phillips

Rate: 3.0%

Distributions: \$12,117

92% - Chamber of Commerce

8% - City of Phillips

Details: In 2011, the city retained \$989 in its general fund for operating expenses and distributed \$11,128 to the local chamber of commerce. Innkeepers were allowed to retain 2% of collections for administrative costs.

City of Platteville

Rate: 4.0%

Distributions: \$74,233

71% - Chamber of Commerce

29% - City of Platteville

Details: The Platteville Chamber of Commerce received \$52,309 in 2011 room tax revenues, with remaining collections going to the city. The city used \$15,924 for the museum and \$5,000 for a historical re-enactment. Innkeepers were allowed to retain 2% of collections for administrative costs.

Village of Pleasant Prairie

Rate: 8.0%

Distributions: \$482,042

90% - Convention and Visitors Bureau

10% - Village of Pleasant Prairie

Details: A portion (\$433,837) of the proceeds from the village's room tax were distributed to the Kenosha Area Convention and Visitors Bureau. Pleasant Prairie retained \$48,204 in its general fund.

Town of Plover (Portage County)

Rate: 8.0%

Distributions: \$14,277

88% - Town of Plover

12% - Convention and Visitors Bureau

Details: In 2011, the town reported net distributions of \$14,277. Plover retained \$12,566 for general operations (\$2,337), public safety (\$2,186), public works (\$7,439), health and human services (\$40), culture, recreation, and education (\$186), and conservation and development (\$377). The town provided the Stevens Point Area Convention and

Visitors Bureau with \$1,711. Innkeepers were allowed to retain 50% of collections if used for tourism development expenditures.

City of Plymouth

Rate: 7.0%

Distributions: \$116,822

81% - Plymouth Chamber of Commerce

19% - City of Plymouth

Details: In 2011, the city retained \$21,696 for general operating expenses and distributed \$95,127 to the Plymouth Chamber of Commerce.

Village of Plover

Rate: 8.0%

Distributions: \$186,111

42% - Convention and Visitors Bureau

29% - Parks Capital Improvement Fund

29% - Village of Plover

Details: The village allocated \$79,097 to the Stevens Point Area Convention and Visitors Bureau and \$53,507 to the Village of Plover Parks Capital Improvement Fund. Plover retained \$53,507 to offset a portion of the cost of maintenance of Parks Sports Facilities.

City of Portage

Rate: 6.0%

Distributions: \$46,490

65% - Portage Area Chamber of Commerce

15% - Portage Historical Society

15% - Portage Center for the Arts

5% - City of Portage

Details: In 2011, the city reported room tax collections of \$106,995 and distributions of \$46,490. The Portage Area Chamber of Commerce received \$30,350, while the Portage Historical Society and the Portage Center for the Arts each received \$7,000. The city retained \$2,140 in its general fund. Innkeepers were allowed to retain 2% of collections for administrative costs.

City of Port Washington

Rate: 7.0%

Distributions: \$194,620

- 63% - Tourism Council
- 37% - City of Port Washington

Details: In 2011, the city retained \$72,000 in its general fund and provided the local tourism council with \$122,620.

City of Prairie du Chien

Rate: 6.0%

Distributions: \$238,657

- 70% - Tourism Council
- 30% - City of Prairie du Chien

Details: The city retained 30% of room tax collections for general operating expenses and distributed the remaining room tax revenues to the Prairie du Chien Tourism Council. Innkeepers were allowed to retain 2% of collections for administrative costs.

Town of Presque Isle (Vilas County)

Rate: 4.5%

Distributions: \$28,326

- 75% - Chamber of Commerce
- 25% - Town of Presque Isle

Details: The town remitted \$21,244 in 2011 room tax collections to the local chamber of commerce and kept \$7,081 in its general fund. Innkeepers were allowed to retain 1% of collections for administrative costs.

City of Racine

Rate: 8.0%

Distributions: \$219,126

- 85% - Convention Bureau
- 15% - City of Racine

Details: In 2011, the city provided 85% of collections to the local convention bureau (\$186,257) and retained 15% (\$32,869). In addition to the city using its share for operating expenses (\$10,819),

funds were also allocated for Blue Wave Beach certification (\$2,050) and to fund operations of the Civic Center (\$20,000). Innkeepers were allowed to retain 5% of collections for administrative costs.

City of Reedsburg

Rate: 4.5%

Distributions: \$53,916

- 72% - Reedsburg Area Chamber of Commerce
- 28% - City of Reedsburg

Details: In 2011, the city provided 72% of collections to the Reedsburg Area Chamber of Commerce (\$38,728) and retained 28% (\$15,188). In addition to the city using its share for operating expenses (\$1,356), funds were also allocated to the room tax commission (\$11,065) and parks and recreation (\$2,766). Innkeepers were allowed to retain 2.5% of collections for administrative costs.

City of Rhinelander

Rate: 5.5%

Distributions: \$157,585

- 62% - Chamber of Commerce
- 25% - Pioneer Park Historic Complex
- 13% - Various agencies
- <1% - City of Rhinelander

Details: In 2011, the city provided \$97,545 in room taxes to the local chamber of commerce. The Pioneer Park Historic Complex received \$39,427 and the city retained \$1,236 in its general fund for operating expenses and Christmas tree lighting. Remaining funds were distributed to various agencies included the golf course, YMCA, and Nordic Ski.

Village of Rib Lake

Rate: 5.0%

Distributions: \$2,986

- 33% - Taylor County Recreational Guide
- 33% - Local Advertising of Annual Celebration
- 33% - Village of Rib Lake

Details: The village provided \$1,000 to the Taylor County Recreational Guide and \$1,000 for local advertising of the annual celebration. Rib Lake retained \$986 in 2011.

City of Richland Center

Rate: 2.5%

Distributions: na

Details: The City of Richland Center reported \$30,585 in 2011 room tax collections. No distribution detail was provided.

City of Ripon

Rate: 6.0%

Distributions: \$94,680

- 42% - Fond du Lac Economic Development Corporation
- 35% - Ripon Chamber of Commerce
- 22% - Ripon Main Street, Inc.

Details: The city distributed \$94,680 in 2011 room tax revenues. The Fond du Lac Economic Development Corporation received \$40,180, while the Ripon Chamber of Commerce and Ripon Main Street, Inc. were provided \$33,500 and \$21,000, respectively.

City of River Falls

Rate: 5.0%

Distributions: \$88,413

- 68% - River Falls Chamber of Commerce
- 32% - City of River Falls

Details: The city provided \$60,236 to the River Falls Chamber of Commerce in 2011. The city retained \$28,176 in its general fund for operating expenses as well as festivals, events, and downtown maintenance.

Town of Rome (Adams County)

Rate: 5.5%

Distributions: \$15,837

- 70% - Adams County Chamber of Commerce
- 30% - Town of Rome

Details: In 2011, the town retained \$4,751 and distributed \$11,086 to the Adams County Chamber of Commerce.

Village of Rothschild

Rate: 7.5%

Distributions: \$425,648

- 59% - Village of Rothschild
- 34% - Convention and Visitors Bureau
- 7% - Sports Authority

Details: In 2011, the village provided \$144,408 to the Convention and Visitors Bureau and \$28,882 to the Sports Authority. Rothschild retained \$252,359 in its general fund for contributions (\$5,700), pavilion restoration (\$80,026), and parks (\$166,633).

City of Saint Croix Falls

Rate: 4.0%

Distributions: \$70,428

- 52% - Saint Croix Falls Tourism Committee
- 25% - Polk County Tourism Council
- 23% - City of Saint Croix Falls

Details: In 2011, the city provided \$36,975 to the Saint Croix Falls Tourism Committee and \$17,607 to the Polk County Tourism Council. The city retained \$15,846 for festivals (\$5,300), music on overlook (\$5,000), tourism/webpage (\$3,500), and general operating and administrative expenses (\$2,046).

Town of Saint Germain (Vilas County)

Rate: 4.5%

Distributions: \$232,222

- 75% - Chamber of Commerce
- 25% - Town of Saint Germain

Details: In 2011, the town provided \$174,166 to the local chamber of commerce. It retained \$58,056 in its general fund for fireworks (\$24,600), a bike trail (\$12,000), operating expenses (\$9,623), lake rehab (\$6,833), and the lakes committee (\$5,000).

City of Sparta

Rate: 6.0%

Distributions: \$147,606

- 63% - Chamber of Commerce
- 19% - Tourism Project
- 18% - Hockey Association

Details: The city distributed its \$147,606 in 2011 room taxes to the chamber of commerce tourism committee (\$92,992), a small individual tourism project (\$28,045), and the local hockey association (\$26,569).

Town of Sevastopol (Door County)

Rate: 5.5%

Distributions: \$231,405

- 70% - Door County Tourism Commission
- 30% - Town of Sevastopol

Details: The Door County Tourism Commission received \$162,273. The town retained \$69,132 to pay municipal debt on town hall facility. The Door County Tourism Commission collects all room tax revenues for municipalities in Door County and contracts with the Door County Visitors Bureau as its tourism entity.

City of Shawano

Rate: 4.5%

Distributions: \$54,151

- 95% - Shawano County Tourism Council
- 5% - City of Shawano

Details: A major portion of distributions, \$51,397, was provided to the Shawano County Tourism Council. The City of Shawano retained \$2,754 in its general fund. Innkeepers were allowed to retain 2% of collections for administrative costs.

City of Sheboygan

Rate: 8.0%

Distributions: \$944,219

- 85% - Tourism
- 15% - City of Sheboygan

Details: In 2011, the city reported \$944,219 in room tax revenues. According to local officials, 85% of the total was allocated to tourism, while 15% was retained in the city's general fund.

City of Sheboygan Falls

Rate: 5.0%

Distributions: \$23,433

- 70% - Chamber of Commerce
- 30% - City of Sheboygan Falls

Details: The city provided \$16,403 to the local Chamber of Commerce and retained \$7,030. The city used \$5,000 for operating expenses and \$2,030 for attorney fees relating to uncollected room taxes.

Village of Siren

Rate: 5.0%

Distributions: \$53,111

- 37% - Chamber of Commerce
- 28% - Village of Siren
- 15% - Siren Tourism Center
- 11% - Siren Ballpark
- 9% - Youth Hockey Association

Details: In 2011, the village retained \$14,691 in room taxes in its general fund and distributed remaining funds to the chamber of commerce, the Tourism Center, the Siren Ballpark, and the youth hockey association. Siren's room tax increased from 4% in 2011 to 5% in 2012. Innkeepers were allowed to retain 4% of collections for administrative costs.

Village of Sister Bay

Rate: 5.5%

Distributions: \$406,654

- 70% - Door County Tourism Commission
- 30% - Village of Sister Bay

Details: In 2011, the Door County Tourism Commission received 70% of room taxes, while the village retained 30%. Funds retained by the village were used on debt service for waterfront park purchases. The Door County Tourism Commission

collects all room tax revenues for municipalities in Door County and contracts with the Door County Visitors Bureau as its tourism entity.

Village of Soldiers Grove

Rate: 3.0%

Distributions: \$3,788

- 70% - Community Development Corporation
- 30% - Village of Soldiers Grove

Details: The Soldiers Grove Community Development Corporation received \$2,652 in room tax revenues and the village used \$1,136 for advertising and tourism-related expenses.

City of Spooner

Rate: 5.5%

Distributions: \$40,667

- 58% - Chamber of Commerce
- 15% - Railroad Museum
- 12% - City of Spooner
- 10% - Hotel Billboard
- 5% - Canoe Museum

Details: The city reported \$52,677 in total 2011 room tax collections and \$40,667 in distributions. Spooner retained \$4,741 in its general fund and distributed the remaining funds to various agencies, including the local chamber of commerce (\$23,454). The city also distributed \$6,248 for the railroad museum, \$4,016 for a hotel billboard, and \$2,208 to the canoe museum. Innkeepers were allowed to retain 10% of collections for administrative costs.

Town of Sturgeon Bay (Door County)

Rate: 5.5%

Distributions: \$14,268

- 70% - Door County Tourism Commission
- 30% - Town of Sturgeon Bay

Details: In 2011, the Door County Tourism Commission received 70% of room tax revenues and the town retained 30% for general operating expenses. The Door County Tourism Commission collects all room tax revenues for municipalities in

Door County and contracts with the Door County Visitors Bureau as its tourism entity.

Village of Suamico

Rate: 8.0%

Distributions: \$63,778

- 96% - Room Tax Commission
- 4% - Village of Suamico

Details: In 2011, the village distributed \$61,227 to the Green Bay Area Room Tax Commission and retained \$2,551.

City of Superior

Rate: 5.0% or 6.0%

Distributions: \$452,245

- 50% - Chamber of Commerce
- 17% - Superior/Douglas County Development Association
- 17% - Tourism Development Foundation
- 6% - Reserves
- 6% - Amateur Hockey Association
- 4% - Fourth of July activities

Details: The city's tax was 5% for hotels with fewer than 25 rooms and 6% for those with 25 or more rooms. In 2011, the city provided \$227,379 to the local chamber of commerce and \$75,939 to both the Tourism Development Foundation and Superior/Douglas County Development Association. The city also distributed \$20,000 for Fourth of July fireworks, \$25,000 for the Superior Amateur Hockey Association, and kept \$27,987 in reserve.

City of Thorp

Rate: 5.0%

Distributions: \$30,309

- 70% - Thorp Tourism Commission
- 30% - City of Thorp

Details: The city used \$9,093 of room tax revenues for general operating spending and provided the Thorp Tourism Commission with \$21,216.

Town of Three Lakes (Oneida County)

Rate: 4.5%

Distributions: \$48,811

- 57% - Information Bureau - Chamber
- 20% - Womens Fire Auxiliary
- 12% - Town of Three Lakes
- 10% - The Single Best Club Block Party

Details: The town provided the Chamber of Commerce with \$27,938, Womens Fire Auxiliary with \$10,000, and The Single Best Club Block Party with \$5,000 in 2011. Remaining room tax collections were retained by the town in its general fund.

City of Tomah

Rate: 5.0%

Distributions: \$357,776

- 60% - Convention and Visitors Bureau
- 40% - City of Tomah

Details: In 2011, the city allocated \$214,666 to the Tomah Area Convention and Visitors Bureau. Of the amount retained by the city, \$71,555 was used for debt service for the multipurpose building at recreation park (hockey building) and \$71,555 was used for recreation park improvements.

Village of Trempealeau

Rate: 2.5%

Distributions: \$8,393

- 100% - Trempealeau Chamber of Commerce

Details: All room tax revenues collected by the village were provided to the Trempealeau Chamber of Commerce in 2011.

City of Two Rivers

Rate: 6.0%

Distributions: \$79,178

- 53% - City of Two Rivers
- 47% - Convention and Visitors Bureau

Details: The city provided the Manitowoc Area Convention and Visitors Bureau with

\$36,818. The city retained the remaining funds for economic development activity support (\$26,170), maintenance of bike trails (\$13,089), future tourism grants (2,441), and general operating expenses (\$660).

City of Verona

Rate: 7.0%

Distributions: \$155,236

- 54% - Chamber of Commerce
- 30% - City of Verona
- 10% - Madison Area Sports Commission
- 6% - Madison Convention Bureau

Details: The city distributed \$83,828 to the Verona Chamber of Commerce, \$15,524 to the Madison Area Sports Commission, and \$9,314 to the Madison Convention Bureau in 2011. The remaining \$46,570 in room taxes were retained in by the city.

City of Viroqua

Rate: 3.0%

Distributions: \$16,029

- 70% - Viroqua Partners Tourism Committee
- 30% - City of Viroqua

Details: The city retained \$4,809 in its general fund for operating spending while providing the Viroqua Partners Tourism Committee with \$11,220 in 2011. Innkeepers were allowed to retain 0.5% of collections for administrative costs.

Town of Vienna (Dane County)

Rate: 3.0%

Distributions: \$59,773

- 70% - Room Tax Commission
- 30% - Town of Vienna

Details: The town provided the local Room Tax Commission with \$41,841 in 2011 room tax revenues. Vienna retained \$17,932 in its general fund with \$6,000 allocated for park maintenance, street lighting, and mowing.

City of Washburn

Rate: 6.5%

Distributions: \$34,999

- 95% - Washburn Chamber of Commerce
- 5% - City of Washburn

Details: The city reported 2011 room tax revenues of \$36,841 and distributions of \$34,999. The Washburn Chamber of Commerce received \$33,157, while the city retained \$1,842.

Town of Washington (Vilas County)

Rate: 4.5%

Distributions: \$14,699

- 100% - Town of Washington

Details: The town reported 2011 room tax collections totaling \$3,277,931 and distributions of \$14,699. The only distribution made was to the town's general fund.

Town of Washington (Shawano County)

Rate: 3.0%

Distributions: \$289

- 95% - Shawano County Tourism
- 5% - Town of Washington

Details: The town provided Shawano County Tourism with \$275 in 2011, while retaining \$13 in its general fund. Innkeepers were allowed to retain 2% of collections for administrative costs.

Village of Waterford

Rate: 6.0%

Distributions: \$51,992

- 58% - Racine County Economic Development
- 26% - Waterford Chamber of Commerce
- 10% - Baymont Inn and Suites
- 7% - Racine County Convention Bureau
- <1% - Village of Waterford

Details: In 2011, the village retained less than 1% of room tax collections and distributed

remaining revenues to various agencies. Those agencies included the Racine County Economic Development (\$30,000), Waterford Chamber of Commerce (\$13,435), the Baymont Inn and Suites (\$5,061), and the Racine County Convention Bureau (\$3,374).

City of Watertown

Rate: 3.0%

Distributions: \$56,700

- 57% - City of Watertown
- 43% - Watertown Tourism Board

Details: The city provided \$24,362 to the Watertown Tourism Board in 2011. The remaining room tax collections were retained by the city and used for operating expenses (\$16,169), Fourth of July fireworks and holiday parade (\$12,951), and the historical society and Riverfest Celebration (\$3,218). Innkeepers were allowed to retain 5% of collections for administrative costs.

Village of Waunakee

Rate: 5.0%

Distributions: \$16,760

- 60% - Chamber of Commerce
- 16% - Rotary
- 24% - Various agencies

Details: In 2011, the village reported \$22,068 in room tax revenues and \$16,760 in tax distributions. The local chamber of commerce received \$10,000, while the local Rotary received \$2,760. Other agencies receiving funds included the Waunakee Community Foundation, Friends of Waunakee Library, Bordertown S&C, Girls on the Run, and various chamber programs.

City of Waupaca

Rate: 8.0%

Distributions: \$198,402

- 56% - Chamber of Commerce
- 30% - Various agencies
- 14% - City of Waupaca

Details: In 2011, the city provided \$110,982 to the Waupaca Area Chamber of Commerce. It also provided \$25,000 to the Waupaca Area Youth Hockey Association, \$15,000 to the Waupaca Curling Club, \$5,000 to both the city band and Waupaca Historical Society, \$4,900 to the Department of Tourism (JEM Grant Match), and \$4,000 to the Waupaca Community Arts Board. The city retained the remaining \$28,520 of room taxes in its general fund, using \$6,200 for operating expenses and \$22,320 for tourism development.

City of Waupun

Rate: 5.0%

Distributions: \$26,467

100% - City of Waupun

Details: The city retained all room tax revenues in 2011. It used \$603 for general operating expenses, \$10,634 for tourism advertising, and \$15,230 for festivals.

City of Wausau

Rate: 8.0%

Distributions: \$677,366

38% - Convention and Visitors Bureau

26% - City of Wausau

19% - Various Agencies

10% - Wausau Area Events

7% - Grand Theater on Artsblock

Details: The city reported \$691,156 in 2011 room tax collections and \$677,366 in distributions. The convention and visitors bureau received \$259,184, while the City of Wausau retained \$175,000 in its general fund. The remaining funds were allocated to various agencies.

City of Wauwatosa

Rate: 7.0%

Distributions: \$907,872

68% - City of Wauwatosa

32% - VISIT Milwaukee

Details: The city retained \$619,501 in its general fund and allocated \$288,371 to VISIT Milwaukee.

Town of Wescott (Shawano County)

Rate: 4.5%

Distributions: \$17,831

98% - Shawano County Tourism Council

2% - Town of Wescott

Details: The town reported 2011 room tax revenues of \$18,727 and distributions totaling \$17,831. The town retained \$375 in its general fund and provided the Shawano County Tourism Council with \$17,456.

City of West Allis

Rate: 6.0%

Distributions: \$45,000

100% - City of West Allis

Details: The city kept all room tax revenues in 2011. It allocated \$40,000 for the city newsletter and \$5,000 for general promotion and marketing.

City of West Bend

Rate: 8.0%

Distributions: \$247,442

45% - City of West Bend

38% - Chamber of Commerce

17% - Museum of Wisconsin Art

Details: The city kept \$111,349 in its general fund and distributed \$92,853 to the West Bend Chamber of Commerce and \$43,240 to the Museum of Wisconsin Art. Innkeepers were allowed to retain 1% of collections for administrative costs.

Village of Westfield

Rate: 4.5%

Distributions: \$14,359

75% - Marquette County Economic Development Corporation

25% - Village of Westfield

Details: In 2011, the village provided the Marquette County Economic Development Corporation with \$10,769 in room tax revenues. Westfield retained \$3,590 in its general fund to pay for park improvements.

Village of West Milwaukee

Rate: 8.0%

Distributions: \$68,841

100% - Village of West Milwaukee

Details: The Village of West Milwaukee retained all room tax collections in its general fund for operating expenses and administration.

Village of Weston

Rate: 7.0%

Distributions: \$188,686

43% - Wausau Convention Bureau
38% - Weston Aquatic Center
19% - Various agencies

Details: The village distributed \$80,865 to the Wausau Convention Bureau in 2011. The Weston Aquatic Center received \$71,000 and \$17,605 was reserved for 2012 events. Other recipients of room tax revenues included the Weston Fest Weekend Event (\$8,889), Central Wisconsin Speed Skaters (\$4,000), MC United Soccer Club (\$2,500), Everest Youth Hockey (\$1,950), Fellowship of Christian Skateboarders (\$1,500), the Wausau Area Chamber of Commerce (\$290), and a skateboard event (\$87).

Village of West Salem

Rate: 1.0%

Distributions: \$4,743

42% - Convention and Visitors Bureau
34% - Village of West Salem
20% - La Crosse Snowmobile Club
4% - AmericInn Motel

Details: In 2011, the village provided \$2,000 to the La Crosse Area Convention and Visitors Bureau, \$941 to the La Crosse Snowmobile Club, and \$203 to the AmericInn Motel. West Salem retained \$1,600 to be carried over to 2012 for tourism expenditures.

Town of Wheatland (Kenosha County)

Rate: 8.0%

Distributions: \$2,883

92% - Convention and Visitors Bureau
8% - Town of Wheatland

Details: The town provided \$2,647 to the local convention and visitors bureau and kept \$235 to cover general and administrative expenses. Innkeepers were provided 2% of collections for administrative costs.

Town of Wheaton (Chippewa County)

Rate: 7.0%

Distributions: \$64,667

70% - Eau Claire Hotel Group, LLC
30% - Town of Wheaton

Details: The town provided the Eau Claire Hotel Group, LLC with \$45,267 in 2011. Wheaton retained \$19,400 in room taxes for a tennis court project (\$16,455), general operating expenses (\$1,559), to sponsor a dinner for Wisconsin Indianhead Country (\$1,000), and a Discover Wheaton Display (\$386).

City of Whitewater

Rate: 5.0%

Distributions: \$52,155

70% - Whitewater Tourism Council
30% - City of Whitewater

Details: In 2011, the city provided \$36,509 to the Whitewater Tourism Council. It retained \$15,646, which was used for the Fourth of July and other celebrations. Innkeepers were allowed to retain 2% of collections for administrative costs.

Town of Windsor (Dane County)

Rate: 3.0%

Distributions: \$11,229

71% - Room Tax Commission
29% - Town of Windsor

Details: The town retained \$3,240 of room tax revenue in its general fund and provided \$7,989 to the De Forest Area Joint Room Tax Commission.

City of Wisconsin Dells

Rate: 5.0%

Distributions: \$1,460,000

- 90% - Visitors and Convention Bureau
- 10% - City of Wisconsin Dells

Details: The city provided \$1,314,000 to the Wisconsin Dells Visitors and Convention Bureau in 2011. The city retained 10% (\$146,000) of room taxes in its general fund.

City of Wisconsin Rapids

Rate: 8.0%

Distributions: \$334,270

- 58% - Visitors and Convention Bureau
- 21% - Chamber of Commerce
- 21% - City of Wisconsin Rapids

Details: The Visitors and Convention Bureau received \$192,206 while the local chamber of commerce was provided \$71,302. The remaining \$71,302 was retained by the city for the parks department. Innkeepers were allowed to retain 2% of collections for administrative costs.

Town of Wittenberg (Shawano County)

Rate: 3.0%

Distributions: \$36,733

- 51% - Shawano Chamber of Commerce
- 31% - Wittenberg Chamber of Commerce
- 18% - Town of Wittenburg

Details: The Shawano Chamber of Commerce received \$18,741 in 2011 while the Wittenberg Chamber of Commerce received \$11,245. The town retained \$6,747 for information signs, the snowmobile club, Walls of Wittenberg, and renovations at Witt Ball Diamond. Innkeepers were allowed to retain 2% of collections for administrative costs.

Town of Wolf River (Winnebago County)

Rate: 4.5%

Distributions: \$5,599

- 80% - Fremont Chamber of Commerce
- 20% - Town of Wolf River

Details: The Fremont Chamber of Commerce received \$4,479 in 2011 room tax revenues. The town retained \$775 for buoys on Wolf River and \$345 for Slow-No Wake signs.

Town of Woodruff (Oneida County)

Rate: 4.0%

Distributions: \$5,715

- 75% - Room Tax Commission
- 25% - Town of Woodruff

Details: The town reported \$5,715 in 2011 room tax revenues. Woodruff kept \$1,438 for administration and general operating expenses and provided the Minocqua, Arbor Vitae, Woodruff Room Tax Commission with \$4,277.

Town of Yorkville (Racine County)

Rate: 8.0%

Distributions: \$24,833

- 90% - Convention and Visitors Bureau
- 10% - Town of Yorkville

Details: Yorkville retained \$2,483 in 2011 room tax revenues and provided \$22,350 to the Real Racine Convention and Visitors Bureau. Innkeepers were allowed to retain 5% of collections for administrative costs. □

Municipal Room Tax Collections by County

The table beginning below lists, by county, municipalities imposing the room tax, the total amounts collected over the five-year period from 2006 through 2010, and the ranks of the amounts.

Overall, 272 municipalities and Milwaukee (WCD portion) collected \$316.3 million during the period. Fifty-four municipalities each received

more than \$1.0 million during the period. Another 24 collected between \$500,000 and \$1.0 million, and 90 took in \$100,000 to \$500,000.

The City of Milwaukee's WCD collections were the highest amount (\$42.7 million), followed by the City of Madison (\$40.0 million) and the Village of Lake Delton (\$34.0 million). □

Municipal Room Tax Collections by County, 2006-2010

County	Municipality	2006-10 Rev's		County	Municipality	2006-10 Rev's	
		Amount	Rank			Amount	Rank
Adams	Adams (t)	\$32,402	214	Chippewa	Chippewa Falls (c)	\$738,675	62
	Dell Prairie (t)	99,973	169		Wheaton (t)	76,374	180
	Rome (t)	78,404	179	Clark	Abbotsford (c)	71,881	181
	Strongs Prairie (t)	216,992	127		Thorp (c)	124,269	154
Ashland	Ashland (c)	411,623	90	Columbia	Caledonia (t)	257,079	117
	La Pointe (t)	498,068	80		Columbus (c)	96,999	172
Barron	Rice Lake (c)	686,516	66		Portage (c)	499,380	79
	Turtle Lake (v)	337,765	97	Wisconsin Dells (c)	6,133,792	7	
Bayfield	Bayfield (c)	1,101,612	48	Crawford	Bridgeport (t)	29,695	220
	Bayfield (t)	421,601	89		Clayton (t)	5,326	258
	Bayview (t)	68,237	186		Prairie du Chien (c)	854,324	57
	Cable (t)	153,694	145		Soldiers Grove (v)	20,725	230
	Drummond (t)	27,383	225	Dane	Blooming Grove (t)	402,123	91
	Eileen (t)	195,872	132		Burke (t)	123,585	155
	Grand View (t)	52,184	198		Fitchburg (c)	100,316	168
	Hughes (t)	14,709	238		Madison (c)	39,957,302	2
	Iron River (t)	3,423	264		Madison (t)	606,840	70
	Namakagon (t)	500,835	78		Middleton (c)	4,865,171	10
	Washburn (c)	184,621	136		Middleton (t)	145,088	147
	Brown	Allouez (v)	26,982		226	Monona (c)	1,032,079
Ashwaubenon (v)		1,276,186	45	Stoughton (c)	266,693	110	
Bellevue (v)		4,512	259	Sun Prairie (c)	232,594	125	
DePere (c)		36,550	211	Verona (c)	425,459	88	
Green Bay (c)		1,390,966	42	Vienna (t)	285,225	105	
Howard (v)		51,072	201	Waunakee (v)	119,819	158	
Suamico (v)		108,363	163	Windsor (t)	63,274	192	
Buffalo	Alma (c)	2,379	267	Dodge	Beaver Dam (c)	584,361	72
Burnett	Siren (v)	243,935	122		Lomira (v)	90,849	177
					Waupun (c)	131,862	152

Note: Collections shown are amounts reported by municipality to Wisconsin Department of Revenue totaled from 2006 through 2010.

¹Rate and collections shown for Milwaukee are those of the entire Wisconsin Center District.

Source: Wisconsin Department of Revenue and WISTAX calculations.

Municipal Room Tax Collections by County, cont.

County	Municipality	2006-10 Rev's		County	Municipality	2006-10 Rev's		
		Amount	Rank			Amount	Rank	
Door	Baileys Harbor (t)	\$260,027	114	Jackson	Black River Falls (c)	\$93,411	174	
	Clay Banks (t)	853	270		Brockway (t)	1,027,610	53	
	Egg Harbor (t)	291,329	104	Jefferson	Fort Atkinson (c)	134,785	150	
	Egg Harbor (v)	352,263	96		Jefferson (c)	30,709	218	
	Ephraim (v)	475,425	84		Johnson Creek (v)	330,948	99	
	Gardner (t)	14,546	239		Watertown (c)	175,009	138	
	Gibraltar (t)	548,152	75	Juneau	Lemonweir (t)	29,503	221	
	Jacksonport (t)	65,080	190		Mauston (c)	558,246	74	
	Liberty Grove (t)	240,853	123		New Lisbon (c)	122,160	157	
	Nasewaupée (t)	69,684	183		Union Center (v)	6,498	256	
	Sevastopol (t)	246,630	121		Kenosha	Bristol (t)	8,002	252
	Sister Bay (v)	477,598	83	Kenosha (c)		2,151,092	30	
	Sturgeon Bay (c)	1,375,481	43	Pleasant Prairie (v)		248,033	119	
Sturgeon Bay (t)	8,359	249	Wheatland (t)	9,351		248		
Washington (t)	17,011	234	Kewaunee	Algoma (c)	256,664	118		
Douglas	Superior (c)	2,407,801		26	Kewaunee (c)	58,320	195	
Dunn	Menomonie (c)	1,198,946	46	La Crosse	Campbell (t)	164,623	141	
Eau Claire	Altoona (c)	49,647	204		Holmen (v)	66,458	188	
	Eau Claire (c)	5,625,082	8		La Crosse (c)	6,239,008	5	
	Union (t)	163,755	142		Onalaska (c)	2,881,689	21	
Fond du Lac	Fond du Lac (c)	2,578,549	24		West Salem (v)	30,256	219	
	North Fond du Lac (v)	7,095	255	Lafayette	Belmont (v)	68,921	185	
	Ripon (c)	483,153	82		Langlade	Antigo (c)	353,099	95
Forest	Crandon (c)	21,795	227	Lincoln		Merrill (c)	28,278	223
	Hiles (t)	9,732	247		Tomahawk (c)	205,143	129	
	Lincoln (t)	1,066	269	Manitowoc	Manitowoc (c)	1,871,847	31	
Grant	Boscobel (c)	100,893	167		Mishicot (v)	297,723	102	
	Lancaster (c)	13,455	241		Two Rivers (c)	396,910	92	
	Platteville (c)	114,808	161	Marathon	Mosinee (c)	106,273	165	
Green	Monroe (c)	369,187	94		Rib Mountain (t)	775,620	60	
	New Glarus (v)	183,436	137		Rothschild (v)	2,518,756	25	
Green Lake	Berlin (c)	36,220	212		Schofield (c)	141,966	149	
	Brooklyn (t)	151,391	146		Wausau (c)	3,359,816	18	
	Green Lake (c)	1,057,735	50	Weston (v)	758,144	61		
Iowa	Mineral Point (c)	144,957	148	Marinette	Marinette (c)	457,826	85	
Iron	Anderson (t)	97,941	170					
	Hurley (c)	191,036	134					
	Kimball (t)	156,361	144					
	Mercer (t)	11,533	243					

Municipal Room Tax Collections by County, cont.

County	Municipality	2006-10 Rev's		County	Municipality	2006-10 Rev's		
		Amount	Rank			Amount	Rank	
Marquette	Buffalo (t)	\$391	273	Portage	Plover (t)	\$114,360	162	
	Harris (t)	8,020	251		Plover (v)	842,032	58	
	Mecan (t)	51,824	199		Stevens Point (c)	3,380,664	17	
	Montello (c)	7,594	254	Price	Eisenstein (t)	4,021	261	
	Montello (t)	62,239	193		Lake (t)	11,631	242	
	Neshkoro (v)	638	271		Park Falls (c)	119,285	159	
	Packwaukee (t)	18,997	232		Phillips (c)	96,892	173	
	Westfield (v)	64,495	191	Milwaukee	Burlington (c)	123,256	156	
Milwaukee	Brown Deer (v)	2,596,990	23		Caledonia (v)	3,115	266	
	Cudahy (c)	14,083	240		Mount Pleasant (v)	1,042,602	51	
	Franklin (c)	443,579	87		Racine (c)	1,123,903	47	
	Glendale (c)	4,328,944	13		Waterford (v)	204,622	130	
	Greenfield (c)	101,108	166		Yorkville (t)	15,430	237	
	Milwaukee (c)	58,899,516	1		Richland	Richland Center (c)	133,975	151
	Oak Creek (c)	2,335,007	28			Rock	Beloit (c)	257,568
	Wauwatosa (c)	4,043,117	14	Evansville (c)	58,469		194	
	West Allis (c)	165,210	140	Janesville (c)	3,803,144		15	
	West Milwaukee (v)	334,277	98	Rusk	Ladysmith (c)	158,700	143	
Monroe	Sparta (c)	572,322	73		Sauk	Baraboo (c)	27,543	224
	Tomah (c)	1,453,322	38	Delton (t)		680,424	67	
	Warrens (v)	280,853	107	Lake Delton (v)		34,026,993	3	
Oconto	Gillett (c)	6,088	257	Merrimac (t)		266,122	111	
	Oneida	Minocqua (t)	1,536,691	37		Reedsburg (c)	65,698	189
Pelican (t)		258,232	115	Sauk City (v)		17,868	233	
Rhineland (c)		520,443	76	West Baraboo (v)	776,431	59		
Three Lakes (t)		187,043	135	Sawyer	Hayward (c)	594,117	71	
Woodruff (t)		31,740	215		Hayward (t)	378,434	93	
Outagamie	Appleton (c)	1,621,426	35		Lenroot (t)	67,818	187	
	Grand Chute (t)	4,723,111	11		Shawano	Belle Plaine (t)	129,745	153
	Kaukauna (c)	7,789	253	Cecil (v)		3,981	262	
	Kimberly (v)	41,598	208	Shawano (c)		21,379	228	
	Little Chute (v)	53,782	196	Washington (t)		3,284	265	
Ozaukee	Belgium (v)	31,735	216	Wescott (t)	93,069	175		
	Cedarburg (c)	260,863	113	Wittenberg (t)	106,515	164		
	Grafton (v)	456,320	86	Sheboygan	Elkhart Lake (v)	1,763,653	33	
	Port Washington (c)	1,011,512	54		Kohler (v)	4,494,355	12	
	Saukville (v)	195,234	133		Plymouth (c)	492,190	81	
Pepin	Pepin (v)	4,404	260		Sheboygan (c)	6,184,067	6	
	Pierce	River Falls (c)	91,207	176	Sheboygan (t)	261,867	112	
Polk		Amery (c)	50,782	203	Sheboygan Falls (c)	115,467	160	
	Saint Croix Falls (c)	269,057	109					

Municipal Room Tax Collections by County, cont.

County	Municipality	2006-10 Rev's		County	Municipality	2006-10 Rev's	
		Amount	Rank			Amount	Rank
St. Croix	Baldwin (v)	\$282,634	106	Washington	Germantown (v)	1,426,858	40
	Hudson (c)	723,194	63		Hartford (c)	320,213	100
	New Richmond (c)	277,973	108		Jackson (v)	196,134	131
	Somerset (v)	11,112	244		West Bend (c)	928,945	55
Taylor	Medford (c)	210,475	128	West Bend (t)	10,146	245	
	Rib Lake (v)	15,769	236	Waukesha	Brookfield (c)	\$11,575,033	4
Trempealeau	Trempealeau (v)	38,108	210		Brookfield (t)	3,003,902	20
	Vernon	Hillsboro (c)	79,627		178	Delafield (c)	1,811,229
Readstown (v)		506	272		Menomonee Falls (v)	19,031	231
Viroqua (c)		97,892	171		Mukwonago (v)	42,465	207
Vilas	Arbor Vitae (t)	293,317	103		New Berlin (c)	1,433,945	39
	Boulder Junction (t)	502,559	77		Oconomowoc (c)	1,294,606	44
	Eagle River (c)	716,185	64		Pewaukee (c)	3,566,390	16
	Lincoln (t)	42,900	206	Waukesha (c)	3,087,011	19	
	Manitowish Waters (t)	247,272	120	Waupaca	Clintonville (c)	50,935	202
	Presque Isle (t)	31,242	217		Fremont (t)	9,861	246
	Saint Germain (t)	1,091,705	49		Fremont (v)	32,707	213
	Washington (t)	669,554	68		New London (c)	70,317	182
Walworth	Delavan (c)	2,350,635	27	Waupaca (c)	877,936	56	
	Delavan (t)	303,728	101	Waushara	Dakota (t)	51,571	200
	East Troy (v)	52,432	197		Marion (t)	46,005	205
	Elkhorn (c)	220,719	126		Mount Morris (t)	3,689	263
	Fontana (v)	1,605,928	36		Wautoma (t)	69,049	184
	Geneva (t)	712,246	65	WildRose (v)	8,205	250	
	La Fayette (t)	167,839	139	Winnebago	Menasha (t)	1,578	268
	Lake Geneva (c)	2,305,626	29		Neenah (c)	613,965	69
	Lyons (t)	2,805,726	22		Neenah (t)	96	274
	Whitewater (c)	240,591	124		Oshkosh (c)	5,058,961	9
	Williams Bay (v)	41,485	209	Wolf River (t)	29,354	222	
Washburn	Beaver Brook (t)	16,695	235	Wood	Marshfield (c)	1,416,498	41
	Spooner (c)	21,193	229		Wisconsin Rapids (c)	1,741,934	34



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