



City of Onalaska

#4-A Balance Sheet Account Summary As Of 12/31/2019

Final 2-14-2020

Table with columns: Account, Name, Balance. Section: Assets. Includes rows for INVESTMENTS, OTHER ACCOUNTS RECEIVABLE, LOAN RECEIVABLE, INTEREST RECEIVABLE, DUE FROM CAPITAL PROJECTS, LAND, BUILDING, OFFICE EQUIPMENT, PROVISION FOR DEPRECIATION, WRS NET PENSION ASSET, DEF. OUTFLOW-WRS PENSION-CONTRIBL. Total Assets: 2,753,397.98

Table with columns: Account, Name, Balance. Section: Liability. Includes rows for AP PENDING (DUE TO POOL), FEDERAL W/H, STATE W/H - WI, FICA W/H - MEDICARE, BC/BS HEALTH INS, HEALTH INS W/H (EMPL. HEAL. INS. CO.), HEALTH INS, CANCER INS, HEALTH/DENTAL/LIFE INS PREMIUMS, MEDICAL & DEP CARE - SECT. 125, WI-RETIREMENT SYSTEM (P.T.EE), COMMUNITY CREDIT UNION W/H, UNION DUES, LOCAL 150 UNION DUES W/H, DEFERRED COMPENSATION, ACCRUED WAGES, ACCUMULATED EMPLOYEE BENEFIT (VAC), ACCUMULATED EMPLOYEE BENEFIT (SICK), ACCRUED INTEREST, CURRENT PORTION OF LONG-TERM DEBT, WRS PENSION LIAB., WRS LRLIF LIABILITY, DEFERRED INFLOW-WRS PENSION.

Balance Sheet

As Of 12/31/2019

Account	Name	Balance
650-27100	ADVANCE FROM MUNICIPALITY	1,695,000.00
Total Liability:		1,897,432.41
Equity		
650-32000	INVESTMENT IN CAPITAL ASSETS	0.00
650-34100	FUND BALANCE	782,780.83
650-34147	BUILDING RESERVE	0.00
650-34153	TOURISM VEHICLE	0.00
650-34155	SESQUICENTENIAL	7,756.60
650-34158	DESIGNATED - UW-L STADIUM	0.00
650-34159	FUND BALANCE - ALL CLASS RE-UNION	0.00
650-34300	RESTRICTED FOR WRS PENSION	5,593.00
Total Beginning Equity:		796,130.43
Total Revenue		702,730.46
Total Expense		642,895.32
Revenues Over/Under Expenses		59,835.14
Total Equity and Current Surplus (Deficit):		855,965.57
Total Liabilities, Equity and Current Surplus (Deficit):		<u>2,753,397.98</u>



		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 650 - TOURISM							
Revenue							
				1.07		-30,865.45	4.27 %
650-00000-46740	VENDING MACHINE REVENUE	500.00	500.00	26.10	483.67	-16.33	3.27 %
650-00000-46741	BIKE PASSES	5,000.00	5,000.00	0.00	2,835.05	-2,164.95	43.30 %
650-00000-46750	LAPEL PIN INCOME	0.00	0.00	0.00	0.00	0.00	0.00 %
650-00000-46753	ADVERT INCOME	0.00	0.00	0.00	0.00	0.00	0.00 %
650-00000-46762	SESQ REVENUE	0.00	0.00	0.00	0.00	0.00	0.00 %
650-00000-47000	CONTRIBUTION FROM -DNR	0.00	0.00	-1,500.00	0.00	0.00	0.00 %
650-00000-48004	TOURISM - OABA POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00 %
650-00000-48202	RENT/SUPPORT PAYMENT	1,500.00	1,500.00	1,500.00	1,500.00	0.00	0.00 %
650-00000-48509	DONATIONS - MEMBERSHIP AGREE	0.00	0.00	0.00	0.00	0.00	0.00 %
650-00000-48512	TOURISM GOLF OUTING	0.00	0.00	0.00	0.00	0.00	0.00 %
650-00000-48535	DONATIONS - TOURISM	0.00	0.00	0.00	0.00	0.00	0.00 %
650-00000-49131	RE-IMBURSEMENT FROM STATE	0.00	0.00	0.00	0.00	0.00	0.00 %
	Revenue Total:	732,675.00	732,675.00	122,580.13	702,730.46	-29,944.54	4.09 %
Expense							
650-51900-110	SALARIES - REGULAR	14,696.00	14,696.00	8,302.53	34,829.18	-20,133.18	-137.00 %
650-51900-121	OVERTIME - REGULAR	0.00	0.00	0.00	0.00	0.00	0.00 %
650-51900-125	OVERTIME - PERM PT	0.00	0.00	0.00	0.00	0.00	0.00 %
650-51900-126	WAGES - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
650-51900-127	OVERTIME - TEMP/SEAS	0.00	0.00	0.00	0.00	0.00	0.00 %
650-51900-150	FICA	2,812.00	2,812.00	759.16	4,046.10	-1,234.10	-43.89 %
650-51900-151	RETIREMENT (WRS)	2,369.00	2,369.00	639.38	3,194.13	-825.13	-34.83 %
650-51900-152	HEALTH INSURANCE	1,067.00	1,067.00	98.31	1,075.99	-8.99	-0.84 %
650-51900-153	DENTAL INSURANCE	94.00	94.00	103.26	186.20	-92.20	-98.09 %
650-51900-154	LIFE INSURANCE	14.00	14.00	4.91	28.03	-14.03	-100.21 %
650-51900-220	WATER/SEWER/STORM WATER	1,500.00	1,500.00	0.00	1,727.44	-227.44	-15.16 %
650-51900-221	ELECTRIC & GAS	6,000.00	6,000.00	1,151.10	5,099.96	900.04	15.00 %
650-51900-225	PHONE/INTERNET/CABLE	1,900.00	1,900.00	220.47	2,000.91	-100.91	-5.31 %
650-51900-241	EQUIPMENT MAINTENANCE CONT	0.00	0.00	0.00	0.00	0.00	0.00 %
650-51900-243	LEASES	0.00	0.00	0.00	0.00	0.00	0.00 %
650-51900-244	WEBSITE	0.00	0.00	0.00	0.00	0.00	0.00 %
650-51900-290	OTHER CONTRACTUAL SERVICES	296,315.00	296,315.00	62,624.49	283,205.96	13,109.04	4.42 %
650-51900-291	TRANSCRIPTION CONTRACTUAL	200.00	200.00	0.00	129.87	70.13	35.07 %
650-51900-301	SALES TAX	10.00	10.00	0.55	34.35	-24.35	-243.50 %
650-51900-303	CDA MGMT - % TO CITY & OMNI	0.00	0.00	0.00	0.00	0.00	0.00 %
650-51900-310	OFFICE SUPPLIES	50.00	50.00	21.26	1.68	48.32	96.64 %
650-51900-311	POSTAGE	25.00	25.00	3.90	5.35	19.65	78.60 %
650-51900-317	COPY USAGE & PAPER	100.00	100.00	4.36	22.29	77.71	77.71 %
650-51900-320	SUBSCRIPTIONS & DUES	250.00	250.00	0.00	117.44	132.56	53.02 %
650-51900-331	GENERAL ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00 %
650-51900-324	RECRUITMENT	50.00	50.00	0.00	0.00	50.00	100.00 %
650-51900-330	SEMINARS, CONF & TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00 %
650-51900-338	BIKE TRAIL MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00 %

① LCCUB = 282,783.46
 AHY = 360 -
 Audit = 62.50 } 283,205.96

Budget Report

For Fiscal: 2019 Period Ending: 12/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
650-51900-340	OPERATING SUPPLIES	1,000.00	1,000.00	0.00	2,649.87	-1,649.87	-164.99 %
650-51900-341	PRINTING & FORMS	0.00	0.00	0.00	0.00	0.00	0.00 %
650-51900-342	CLEANING & SANITARY SUPPLIES	1,200.00	1,200.00	19.52	750.12	449.88	37.49 %
650-51900-350	BLDG & GRDS MAINT & REPAIRS	53,500.00	53,500.00	82.00	5,925.49	47,574.51	88.92 %
650-51900-360	VEHICLE MAINT. & REPAIRS	100.00	100.00	0.00	0.00	100.00	100.00 %
650-51900-361	REGULAR FUEL	360.00	360.00	31.86	357.50	2.50	0.69 %
650-51900-396	GAIN/LOSS ON SALE OF FIXED ASSE	0.00	0.00	0.00	0.00	0.00	0.00 %
650-51900-397	MISC. EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00 %
650-51900-510	INS - WORKERS COMP	250.00	250.00	0.00	101.00	149.00	59.60 %
650-51900-511	INS - FIRE, COMP/COLL, BOILER	300.00	300.00	0.00	309.00	-9.00	-3.00 %
650-51900-512	INS - VEHICLES	50.00	50.00	0.00	0.00	50.00	100.00 %
650-51900-516	EMPLOYEE BENEFITS	0.00	0.00	253.39	253.39	-253.39	0.00 %
650-51900-540	DEPR - GEN'L EQUIPMENT/BLDG	0.00	0.00	119,109.34	119,109.34	-119,109.34	0.00 %
650-51900-541	DEPR - VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00 %
650-51900-620	INTEREST	44,943.00	44,943.00	-520.01	44,423.39	519.61	1.16 %
650-51900-686	ALLOCATED - WRS	0.00	0.00	0.00	0.00	0.00	0.00 %
650-51900-690	OTHER DEBT SERVICE	326.00	326.00	0.00	647.00	-321.00	-98.47 %
650-51900-692	AMORTIZED BOND COSTS	0.00	0.00	-1,527.21	-1,527.21	1,527.21	0.00 %
650-51900-720	DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00 %
650-51900-787	CAPITAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00 %
650-51900-690	PRIOR PERIOD ADJUSTMENT - LRLI	0.00	0.00	0.00	0.00	0.00	0.00 %
650-59200-590	TRANSFERS OUT	120,000.00	120,000.00	16,987.30	115,494.09	4,505.91	3.75 %
	Expense Total:	571,952.00	571,952.00	209,899.20	642,895.32	-70,943.32	-12.40 %
	Fund: 650 - TOURISM Surplus (Deficit):	160,723.00	160,723.00	-87,319.07	59,835.14	-100,887.86	62.77 %
	Report Surplus (Deficit):	160,723.00	160,723.00	-87,319.07	59,835.14	-100,887.86	62.77 %

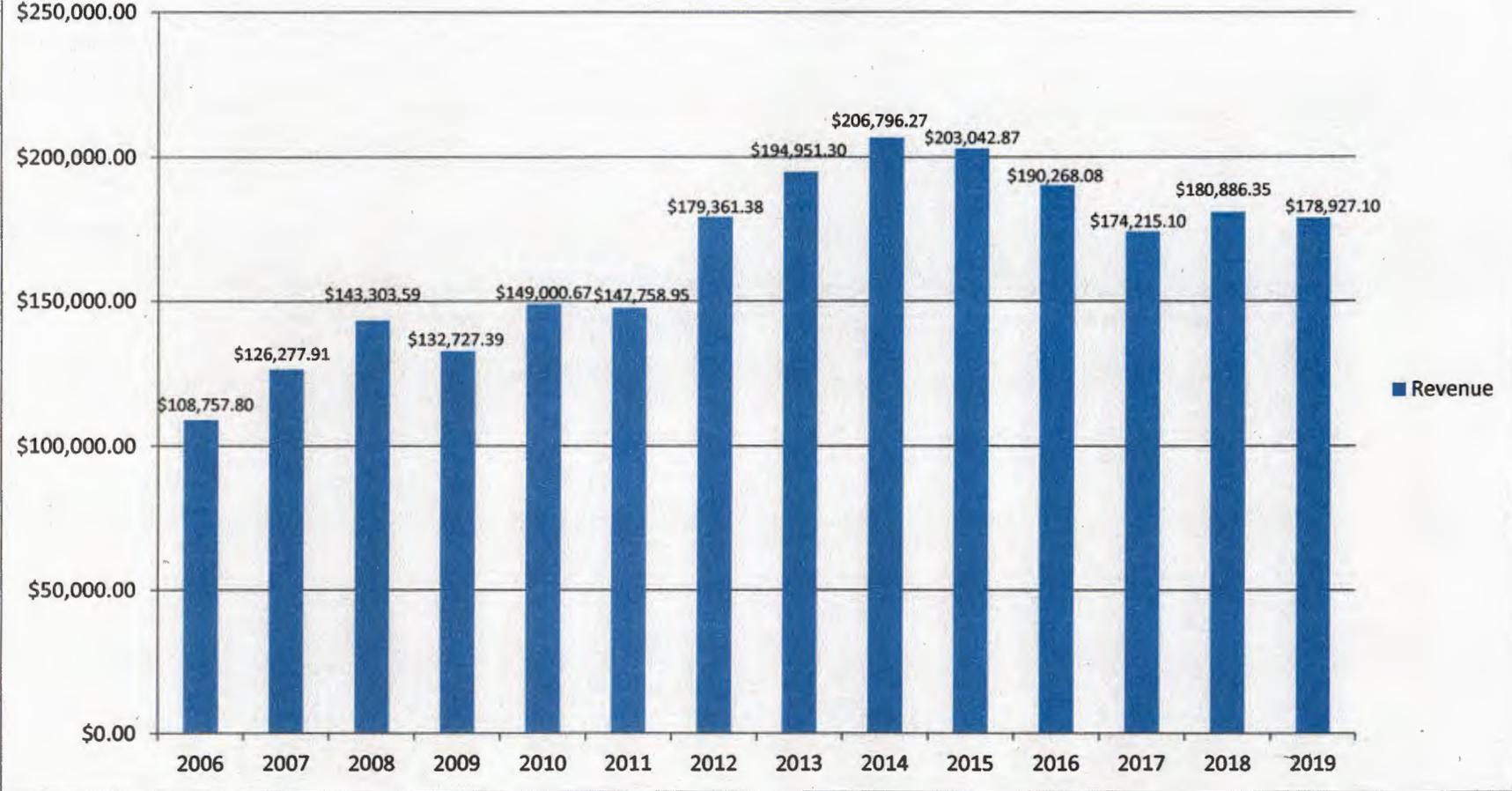
② 1% Sales = 100,994.09 > 115,494.09
 Addit'l \$ = 14,500

**Tourism / CDA Room Tax Allocation
4TH Quarter 2019**

Hotel Name	Sales	Received Room Tax - 5%	Received Room Tax - 6%	Received Room Tax - 6.5%	Received Room Tax - 8%
Stoney Creek Inn	634,737.81	31,736.89	38,084.27	41,257.96	50,779.02
The Lumber Baron Inn - 1/4LY	1,945.00	97.25	116.70	126.43	155.60
Hampton Inn	609,878.27	30,493.91	36,592.70	39,642.09	48,790.26
Microtel Inn	155,783.30	7,789.17	9,347.00	10,125.91	12,462.66
Baymont Inn and Suites	191,994.72	9,599.74	11,519.68	12,479.66	15,359.58
Holiday Inn Express	395,421.49	19,771.07	23,725.29	25,702.40	31,633.72
Comfort Inn	211,084.78	10,554.24	12,665.09	13,720.51	16,886.78
Hock's Shadow Run Lodge - 1/4LY	16,135.52	806.78	968.13	1,048.81	1,290.84
Lake Motel - 1/4LY	13,077.34	653.87	784.64	850.03	1,046.19
Onalaska Inn	6,530.68	326.53	391.84	424.49	522.45
Airbnb - B Oliver A Wiese	0.00	0.00	0.00	0.00	0.00
TOTALS	\$ 2,236,588.91	\$ 111,829.45	\$ 134,195.34	\$ 145,378.20	\$ 178,927.10

Sales Tax Due at 6%	\$ 134,195.34	
(Less) Sales at 5%	\$ 111,829.45	
Amount due to Omni Center	\$ 22,365.89	Pay OMNI: 650-59200-590

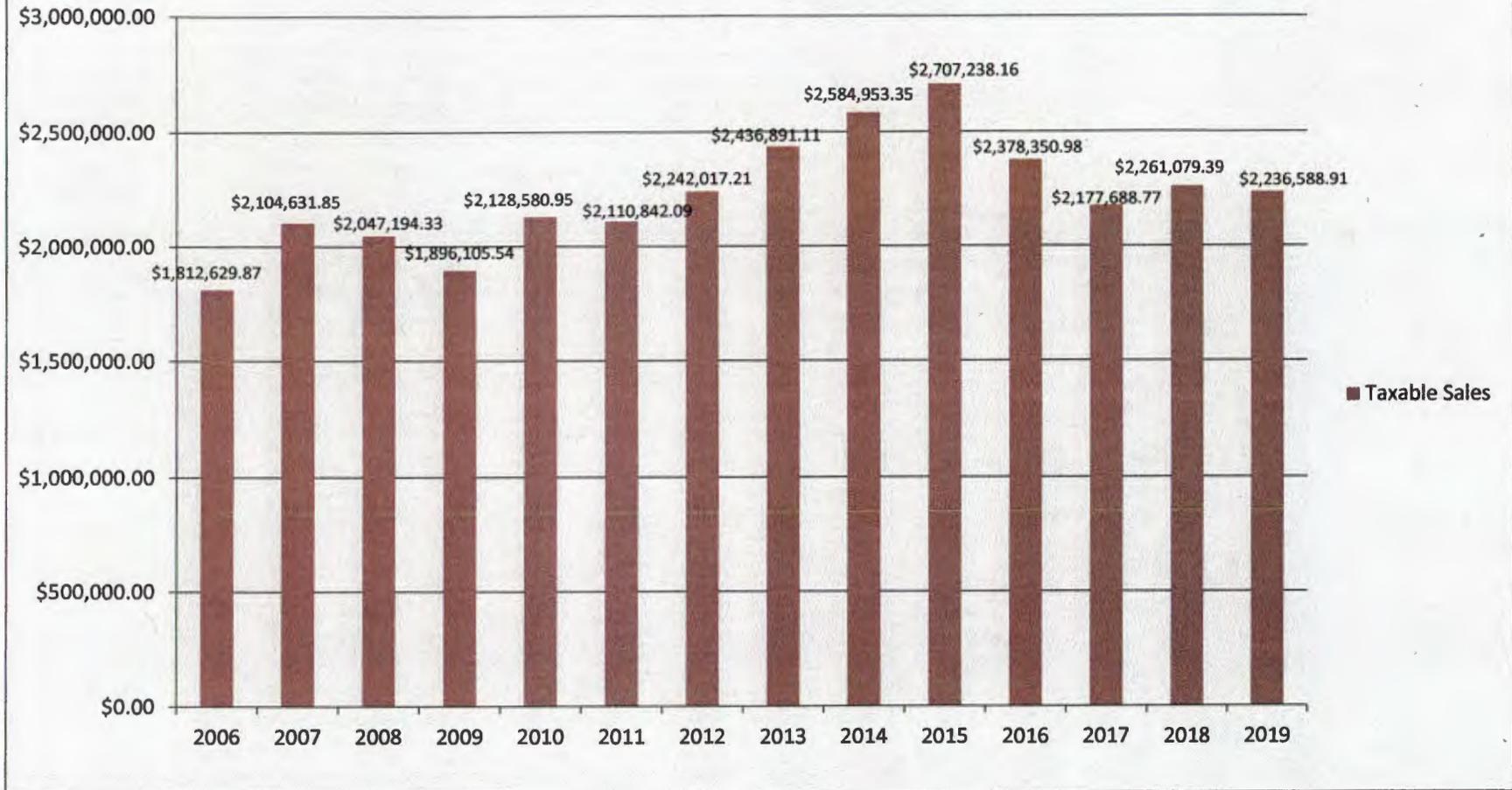
4th Quarter Revenue



Notes:

- 1. Ordinance 607-87 passed on December 8, 1987 at 5%. Started with 4 locations, currently have 10 locations.
- 2. Ordinance 1258-2006 passed on April 11, 2006 at 6%, effective July 1, 2006.
- 3. Ordinance 1322-2007 passed on December 11, 2007 at 7%, effective January 1, 2008.
- 4. Ordinance 1428-2011 passed on November 8, 2011 at 8%, effective January 1, 2012
- 5. Resolution 25-2014 passed on October 14, 2014 at 7.5%, effective January 1, 2015.
- 6. Ordinance 1521-2015 passed on November 9, 2015 at 8%, effective January 1, 2016

4th Quarter Taxable Sales



Notes:

1. Ordinance 607-87 passed on December 8, 1987 at 5%. Started with 4 locations, currently have 10 locations.
2. Ordinance 1258-2006 passed on April 11, 2006 at 6%, effective July 1, 2006.
3. Ordinance 1322-2007 passed on December 11, 2007 at 7%, effective January 1, 2008.
4. Ordinance 1428-2011 passed on November 8, 2011 at 8%, effective January 1, 2012
5. Resolution 25-2014 passed on October 14, 2014 at 7.5%, effective January 1, 2015.
6. Ordinance 1521-2015 passed on November 9, 2015 at 8%, effective January 1, 2016

FINAL

**Room Tax Allocation
2019**

*Feed
2-5-2020*

	Sales	Amount Received Room Tax - 5%	Received Room Tax - 6%	Amount Received Room Tax - 6.5%	Received Room Tax - 8%
2019 Room Tax	10,099,409.03	504,970.45	605,964.54	706,958.63	807,952.72
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
TOTALS	\$ 10,099,409.03	\$ 504,970.45	\$ 605,964.54	\$ 706,958.63	\$ 807,952.72

Sales Tax Due at 6% \$ 605,964.54
 (Less) Sales at 5% \$ 504,970.45
Amount due to Omni Center **\$ 100,994.09**

Total Sales Tax Allocation	Room Tax Rcvd	NonTour Rm Tx Rev	Min Tourism
Room tax % Prior to 1994 (5%)	\$ 504,970.45	\$ 25,248.52	\$ 479,721.93
Room tax % Post 1994 (C-F)@ 30%	\$ 302,982.27	\$ 90,894.68	\$ 212,087.59
Subtotal	\$ 807,952.72	\$ 116,143.20	\$ 691,809.52
Less Contribution to Omni			\$ 100,994.09 Omni 650-41210
Total available to Tourism Fund			\$ 590,815.43 Tourism 650-41210
			\$ 691,809.52
City portion of Non Rm Tx Rev Subtotal		\$ 38,327.26	City 100-41210
Special Proj portion of Rm Tx Rev Subtotal		\$ 77,815.95	Spec Proj 204-41210
Total		\$ 116,143.20	
Check figure			\$ 807,952.72

CODE #650
Omni 650-41210
Tourism 650-41210
City 100-41210
Spec Proj 204-41210

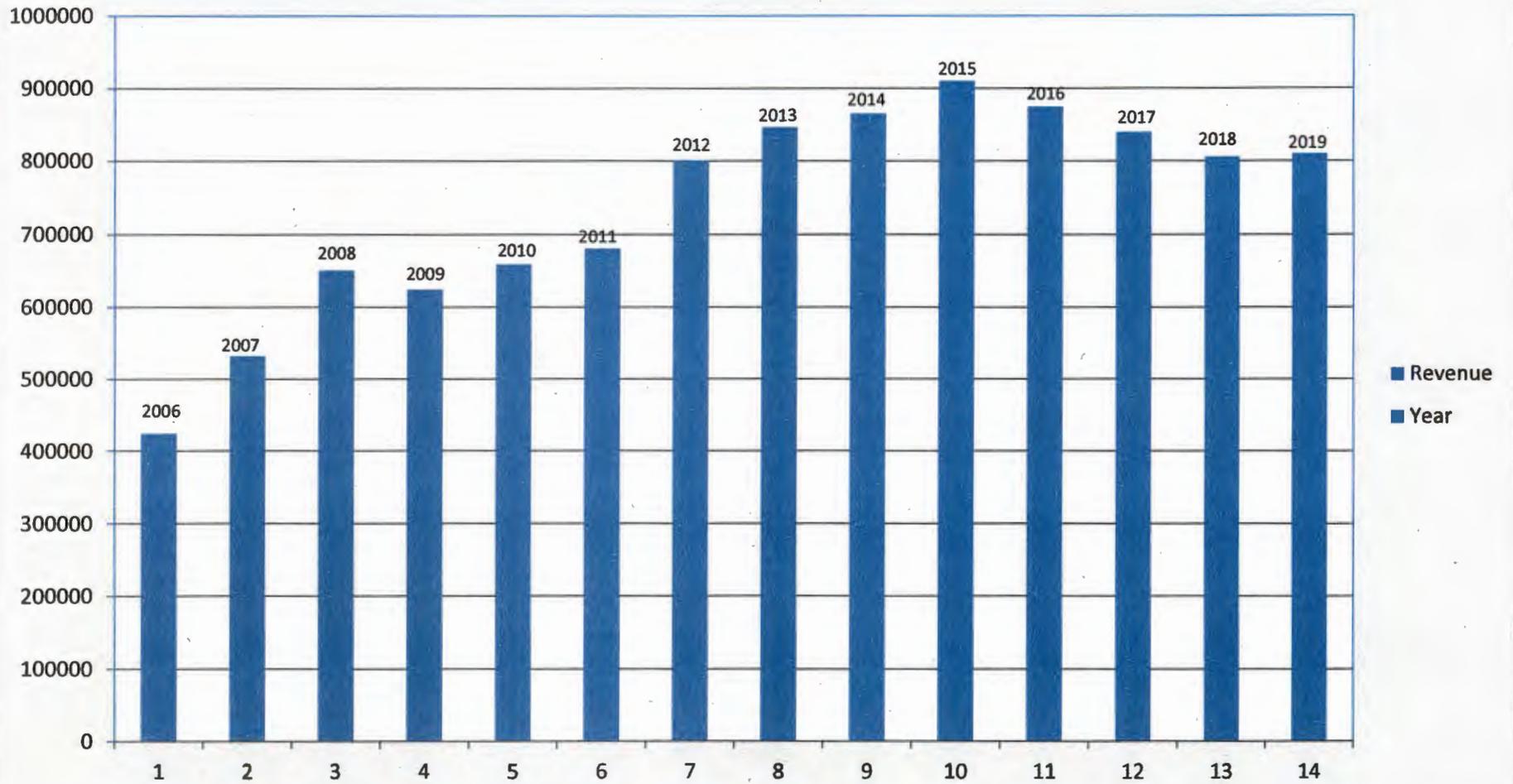
\$691,809.52 2016 Tourism Room Tax

L.C.V.B.-Contribution by Tourism

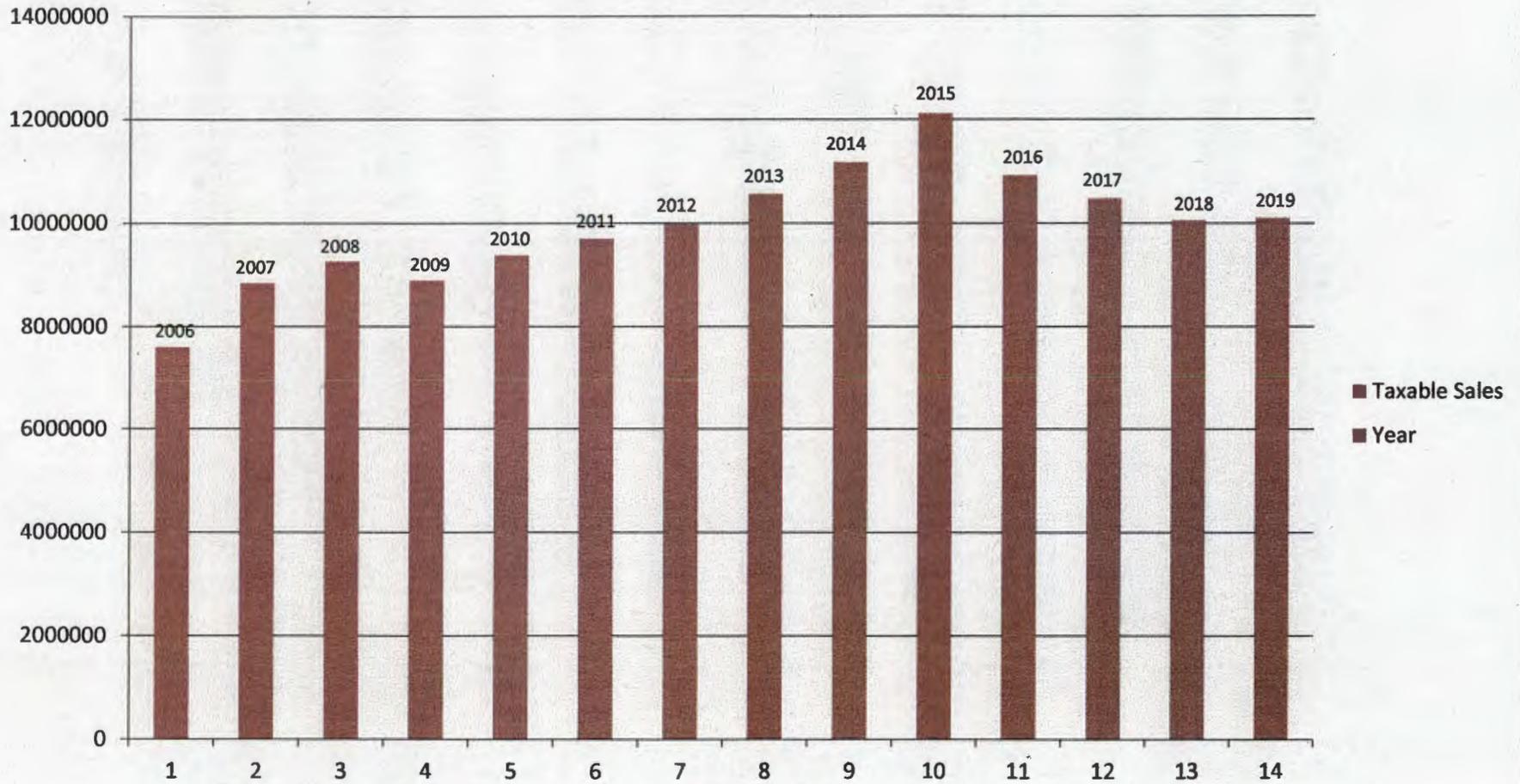
Gross Sales \$10,099,409.03
 2.8% Contractual \$282,783.46 **Tourism 650-51900-290**

OK

Annual Revenue



Annual Taxable Sales



#5-A

	Total		Total		Total	
	Room		Room		Room	
	Nights		Nights		Nights	
JANUARY		FEBRUARY		March		
TYH Bantam Tour. Jan 5-6	48	Mites Tour Feb 2-3	0	LABA Mar. 8-10	12	
TYH Bantam B Tour. Jan 12-13	115	Jim Olson Feb 4	1	Railroad Show Mar. 15-17	63	
TYH Jan 19 and 20	180	Feb. 8-10	332	Advance Auto Parts	13	
Ona JV Tournament Jan. 25		Feb 16-17	368	Cornhole Mar. 23	13	
TYH Jan 26 & 27	378			Family Fun Expo Mar. 24	0	
				Gun Show Mar. 29-31	26	
TOTALS	721	TOTALS	701	TOTALS	127	1st Quarter 1549
APRIL		MAY		JUNE		
Kicking Bear April 6	4	Beer Show May 4	23	Coulee Rock Club June 1/2	25	
AAA April 9	4	Volleyball May 4	10	Roller Deby June 8	2	
Craft show April 12-14	79	Roller Derby May 11	2	Hue Grad Party June 15	42	
Altra Easter Egg Hunt Apr. 20	15	Volleyball May 11	15	Celebrate Onalaska/softball	57	
Dept. of Rev Apr. 25	1	Driftless May 17-18	16			
3 River Throwdown Apr. 26-27	125	Jodi Copus shelter May 26	16			
TOTALS	228	TOTALS	82	TOTALS	126	2nd Quarter 436
JULY		AUGUST		SEPTEMBER		
Sled Hockey ice times		MLF	1035			
All Class Reunion July 6	40	Planet Hockey Camp July 29 to Aug 2	12	Johnson Wedding Sept. 7	60	
Roller Derby July 13	38	Vue Party Aug 10	31	MMA Sept. 14	85	
Laura Stamm July 20/21	15	Grassroots to Champions Aug 23-25	14	Workforce Development Sept. 19	0	
Meltdown July 20/21	2	HS Volleyball tour Aug 27-29	80			
BASS Meeting July 31	177					
TOTALS	272	TOTALS	1172	TOTALS	145	3rd Quarter 1589
OCTOBER		NOVEMBER		DECEMBER		
		South Dakota Elite Hockey	15	DECEMBER 6/7	50	
Guns Show Oct 3-6	19	WWHA Banquet	0	December 20	10	
Craft Show Oct 11-13	65	Festival of Lights	5			
K9 Dog Training	272	Horse show (Model)	10			
		Turkey Trot				
TOTALS	356	TOTALS	30	TOTALS	60	4th Quarter 446

TOTALS 4020