



Grinnell Hotel and Motel Tax Committee
Tentative Agenda
Tuesday, January 26, 2021
12:00 pm
Via Zoom

Join Zoom Meeting

<https://zoom.us/j/99357616686?pwd=MU4zVVFySIV5K3cyNIQ5dzIETXZPZz09>

Meeting ID: 993 5761 6686

Passcode: 608964

One tap mobile

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Find your local number: <https://zoom.us/u/abtHhSyYgZ>

Roll Call:

Cirks __ Lang __ Nowasell __ Smith __ Spriggs __ White __ Wright __

1. Call Meeting to Order
2. Approve Agenda
3. Approve minutes from November 24, 2020.
4. Review FY21 Budget and Proposed FY22 Budget
5. Inquiries
6. Adjournment

Grinnell Hotel and Motel Tax Committee
Minutes
Tuesday, November 24, 2020
Via Zoom

<https://zoom.us/j/98689913972?pwd=TFhLcmpyeDNmbEo1bk5WbFdHOUsyQT09>

Roll Call: Nowasell, Smith, Spriggs, White, Wright. Absent: Cirks, Lang.

Also present were Mayor Agnew, Kendra Vincent, Russ Behrens, and Kim Kolars.

1. Nowasell called the meeting to order at 12:07 p.m.
2. White made the motion, second by Wright to approve the agenda. AYES: 6-0. Motion carried.
3. Wright made the motion, second by Smith to approve the minutes from October 27, 2020. AYES: 6-0. Motion carried.
4. The monthly budget report was reviewed and the \$140 for the mini grant was questioned. No action was taken. Russ commented on the revenues from the Iowa reinvestment allocation.
5. Kendra Vincent reported on the results of the 2020 Travel Iowa Ad.
6. There were no inquiries.
7. The meeting was adjourned at 12:25 p.m.

Respectfully submitted by
Kim Kolars, Acting Secretary for the Committee

CITY OF GRINNELL
 PROPOSED BUDGET REPORT
 AS OF: JANUARY 31ST, 2021

145-HOTEL/MOTEL TAX - SPC REV
 HOTEL/MOTEL PROMOTION

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- CURRENT BUDGET	2020-2021 Y-T-D ACTUAL	(----- REESTIMATED BUDGET	2021-2022 PROPOSED BUDGET
<u>REVENUES</u>							
145-3.550.2.4440 H/M - STATE GRANT	0	0	0	0	0	0	0
145-3.550.2.4705 H/M - HOLIDAY LIGHT DON	0	13,605	0	0	0	0	0
145-3.550.2.4780 H/M - OTHER MISC REVENU	2,220	2,756	4,806	500	400	500	500
SALE OF TREES							500
145-3.550.4.4085 H/M - TAX DISTRIBUTION	373,206	399,590	320,185	400,000	140,470	205,500	300,000
145-3.550.4.4300 H/M - INTEREST EARNED	1,265	2,239	1,330	1,000	431	600	800
TOTAL REVENUES	376,691	418,190	326,321	401,500	141,301	206,600	301,300
<u>EXPENDITURES</u>							
<u>SALARIES & WAGES</u>							
145-4.550.1.6010 H/M - SALARIES	17,266	18,648	20,644	18,600	9,708	19,000	19,400
145-4.550.1.6020 H&M - PART TIME SALARIE	6,906	4,649	54	6,350	0	6,350	5,550
145-4.550.1.6040 H&M - OVERTIME SALARIES	0	0	143	0	1,060	1,060	150
145-4.550.1.6050 H&M - TEMP PAY	6,153	2,200	5,617	7,000	9,034	18,000	20,000
TEMP AGENCY							20,000
TOTAL SALARIES & WAGES	30,325	25,498	26,458	31,950	19,802	44,410	45,100
<u>EMPLOYEE BENEFIT COSTS</u>							
145-4.550.1.6110 H&M - FICA	1,777	1,690	1,488	2,350	673	1,460	1,922
145-4.550.1.6130 H&M - IPERS	1,629	1,931	1,472	1,750	877	1,795	2,465
TOTAL EMPLOYEE BENEFIT COSTS	3,406	3,621	2,961	4,100	1,550	3,255	4,387
<u>STAFF DEVELOPMENT</u>							
145-4.550.1.6210 H&M - DUES, MBRSPS	1,120	1,142	1,165	2,000	0	2,000	2,000
TOTAL STAFF DEVELOPMENT	1,120	1,142	1,165	2,000	0	2,000	2,000
<u>CONTRACTUAL SERVICES</u>							
145-4.550.2.6413 H&M - PYMT TO OTHER AGE	13,083	75,843	54,257	75,000	0	15,000	35,000
REBATE TO GRINNELL CTR LLC							35,000
145-4.550.2.6421 H&M - CONSULTATION & PR	350	0	32,506	0	0	0	0
TOTAL CONTRACTUAL SERVICES	13,433	75,843	86,763	75,000	0	15,000	35,000
<u>COMMODITIES</u>							
145-4.550.2.6508 H&M - POSTAGE AND SHIPP	0	0	0	50	0	50	50
145-4.550.2.6513 H&M - MISC SUPP - TREES	5,790	14,841	12,478	7,000	16,340	25,000	25,000
TREES/FLOWERS OTHER DWTN							25,000
145-4.550.2.6524 H&M - SPORTS AUTHORITY	0	0	0	0	0	0	0
145-4.550.2.6525 H&M - GAAC PROJECTS/DEV	14,951	13,040	10,616	15,000	0	7,500	7,500
BEG RETIRING CONTRIBUTION							5,000
PUBLIC ART INITIATIVE							2,500
145-4.550.2.6526 H&M - PROJ DEV/OTHER EX	70,942	14,838	1,928	15,000	0	0	10,000
CBD RECRUITMENT DWTN ONLY							5,000
EVENT RECRUITMENT/HOST							5,000
145-4.550.2.6527 H&M - FEES/OTHER EXP	31,585	37,391	32,970	41,150	364	700	12,000

CITY OF GRINNELL
 PROPOSED BUDGET REPORT
 AS OF: JANUARY 31ST, 2021

145-HOTEL/MOTEL TAX - SPC REV
 HOTEL/MOTEL PROMOTION

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- CURRENT BUDGET	2020-2021 Y-T-D ACTUAL	(----- REESTIMATED BUDGET	2021-2022 PROPOSED BUDGET
CVB SERVICES							0
PROJECTS/PROMOTIONS							9,300
OTHER PROMOTIONS, MTGS ETC							2,000
MUSIC LICENSE FEE							700
145-4.550.2.6528 H&M - MINI-GRANT AWARDS	0	1,500	1,500	5,000	0	0	0
145-4.550.2.6529 H&M - GRINNELL FIREWORK	12,000	12,500	0	13,000	0	13,000	13,500
145-4.550.2.6530 H&M - FIRE CONVENTION	0	20,000	20,000	0	0	0	0
2ND YEAR CONTRIBUTION							0
TOTAL COMMODITIES	<u>135,269</u>	<u>114,110</u>	<u>79,491</u>	<u>96,200</u>	<u>16,704</u>	<u>46,250</u>	<u>68,050</u>
CAPITAL OUTLAY							
145-4.550.3.6727 H&M - PROJECTS	0	46,013	68,443	43,800	4,494	10,000	10,000
CENTRAL EVENTS/ENTERTAINMENT							5,000
HOLIDAY LGTS (CENTRAL PARK)							5,000
HWY 146 ENHANCEMENTS							0
TOTAL CAPITAL OUTLAY	<u>0</u>	<u>46,013</u>	<u>68,443</u>	<u>43,800</u>	<u>4,494</u>	<u>10,000</u>	<u>10,000</u>
TOTAL EXPENDITURES	<u>183,553</u>	<u>266,228</u>	<u>265,281</u>	<u>253,050</u>	<u>42,550</u>	<u>120,915</u>	<u>164,537</u>
REVENUE OVER/ (UNDER) EXPENDITURES	193,138	151,962	61,040	148,450	98,751	85,685	136,763

CITY OF GRINNELL
 PROPOSED BUDGET REPORT
 AS OF: JANUARY 31ST, 2021

145-HOTEL/MOTEL TAX - SPC REV
 TRANSFER

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- CURRENT BUDGET	2020-2021 Y-T-D ACTUAL	(----- REESTIMATED BUDGET	2021-2022 PROPOSED BUDGET
<u>REVENUES</u>							
145-3.910.4.4830 H/M - TRANS IN (INTERNA	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0
<u>EXPENDITURES</u>							
<u>TRANSFERS</u>							
145-4.910.5.6911 H&M - TRANSFER	198,292	132,961	238,452	122,500	0	112,500	152,500
GEN FUND TRANS							37,500
SPORTS AUTHORITY 009							25,000
EMS							25,000
INDOOR ACTIVITY CTR							10,000
COMMUNITY DEVELOP SVCS							30,000
VETERANS MEMORIAL BLDG							25,000
TOTAL TRANSFERS	<u>198,292</u>	<u>132,961</u>	<u>238,452</u>	<u>122,500</u>	<u>0</u>	<u>112,500</u>	<u>152,500</u>
TOTAL EXPENDITURES	<u>198,292</u>	<u>132,961</u>	<u>238,452</u>	<u>122,500</u>	<u>0</u>	<u>112,500</u>	<u>152,500</u>
REVENUE OVER/ (UNDER) EXPENDITURES	(198,292)	(132,961)	(238,452)	(122,500)	0	(112,500)	(152,500)
FUND TOTAL REVENUE	376,691	418,190	326,321	401,500	141,301	206,600	301,300
FUND TOTAL EXPENDITURES	<u>381,845</u>	<u>399,189</u>	<u>503,733</u>	<u>375,550</u>	<u>42,550</u>	<u>233,415</u>	<u>317,037</u>
REVENUE OVER/ (UNDER) EXPENDITURES	(5,153)	19,001	(177,412)	25,950	98,751	(26,815)	(15,737)

*** END OF REPORT ***

Quarter	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
2nd	\$90,131.93	\$95,828.25	\$104,494.18	\$116,962.66	\$105,602.77	\$73,907.96
3rd	\$107,657.34	\$111,076.28	\$114,627.80	\$134,632.88	\$119,839.44	\$66,561.88
4th	\$73,517.99	\$71,656.90	\$71,773.33	\$85,062.86	\$58,992.57	<i>\$35,395.54</i>
1st	\$60,998.14	\$67,370.52	\$82,310.69	\$62,941.62	\$35,750.05	<i>\$29,600.04</i>
Total	\$332,305.40	\$345,931.95	\$373,206.00	\$399,600.02	\$320,184.83	\$205,465.42

3rd Quarter FY 20-21: July-August-September, this is traditionally the quarter with the highest revenue due to summer travel and Grinnell College students starting/returning. Grinnell College students are now primarily completing course work remotely and parents of students that did come to campus were encouraged not to come to Grinnell. The COVID-19 pandemic hit in the final month of the FY 19-20 1st quarter, so we had two months with 'normal' activity and hotel stays. Even with two typical month's revenue for this quarter it decreased 43% from FY 18-19 to FY 19-20. FY 18-19 was an exceptional revenue year and revenue was likely going to be slightly lower in FY 19-20 even without COVID. I predict revenue will be off 40% in FY 20-21 3rd quarter and 4th quarter. I predict revenue will be 80% for the 1st quarter FY 20-21 compared to FY 19-20.

The FY 19-20 budget revenue forecast \$433,300, actual revenue \$320,184.83 (-\$113,115.17).

The FY 20-21 budget revenue forecast \$401,500, re-estimated revenue \$205,465.42 (-\$196,034.58).

Revenue shortfall from downward trend after exceptional FY 18-19 revenue and COVID-19 pandemic impacts for FY 19-20 and FY 20-21 estimated to be \$309,149.75.

For 3rd Quarter FY 21-21 I had estimated \$71,903.66 and the actual collection is \$66,561.88 – a difference of -\$5,341.78 or -7.4%.

80% of \$375,000 = \$300,000.