10/2013 CADO Survey Results

Destination	Tax	DMO Budget	Comments / Questions
Alamosa PUBLIC	1.9% Lodging Tax 2.9% State Tax 2% Local Tax 2% County Tax 4% Other Tax (Marketing Dist Tax) **12.8% Total Tax Guest Pays/ Room** **Percent of Lodging Tax DMO Receives: 100%**	Total Operating Budget: $550,000 Revenue Sources: Lodging Tax Rev: $170,000 Membership: $0 Other Tax Rev (Mkting): $380,000 Other Income: $0 **$550,000 Total Revenue**	1. IS lodging Tax Dedicated to DMO? **Yes** 2. If So, what other Arrangement? 3. If taxes have changed in recent years, please describe. 4. Comments for other Revenue Arrangements
Aspen _____	2% Lodging Tax 2.9% State Tax 2.4% Local Tax 3.6% County Tax 0.4% Other Tax (Roaring Fork Transit Tax) **11.3% Total tax Guest pays/Room** **Percent of Lodging Tax DMO Receives: 75% (1.5% of 2% lodging tax)**	Total Operating Budget: $1.5M-$1.7M Revenue Sources: Lodging Tax Rev: 1.5-1.7M Membership: $0 Other Tax Rev: Other Income: $0 **$1.5-1.7M Total Revenue**	1. IS lodging Tax Dedicated to DMO? **No. 1.5% of 2% dedicated to marketing** 2. If So, what other Arrangement? **Other .5% goes to transportation services that provide free transport around City of Aspen** 3. If taxes have changed in recent years, please describe. **Sales tax increased from 2.1 to 2.4 in 2012 for educational purposes** 4. Comments for other Revenue Arrangements
Aurora PRIVATE	8% Lodging Tax 2.9% State Tax 3.75% Local Tax 2% County Tax: 0.25% Arapahoe County 0.75% Adams County 1% Douglas County Other Tax: 1% RTD, .10% Cultural Facilities **Total Tax Guest Pays/Room** **12.25% Arapahoe** **12.75% Adams**	Total Operating Budget: $550,000 Revenue Sources: Lodging Tax Rev: $539,000 (98% of operating budget) Membership: $11,000 (2% of Annual Budget) Other Tax Rev: $0 Other Income: $0 **$550,000 Total Revenue**	1. IS lodging Tax Dedicated to DMO? **10% Annually dedicated to DMO** 2. If So, what other Arrangement? **N/A** 3. If taxes have changed in recent years, please describe. **N/A** 4. Comments for other Revenue Arrangements **N/A**

	13.00% Douglas **Percent of Lodging Tax DMO Receives: 10%**		
Avon PRIVATE	4% Lodging Tax 2.9% State Tax 4% Local Tax 1.5% County Tax **12.4% Total Tax Guest Pays/Room** **Percent of Lodging Tax DMO Receives: 0%**	Total Operating Budget: $1,840,000 Revenue Sources: Lodging Tax Rev: $0 Membership: $370,500 Other Tax Rev: $0 Other Income: $1,469,500 **$1,840,000 Total Revenue**	1. IS lodging Tax Dedicated to DMO? **No.** 2. If So, what other Arrangement? **Commissions earned on booked leisure & group business** 3. If taxes have changed in recent years, please describe. **N/A** 4. Comments for other Revenue Arrangements **General fund support from county and municipalities for economic development efforts of approximately $165,000**
Beaver Creek PRIVATE	0.96% Lodging Tax 2.9% State Tax 5.35% Local Tax 1.5% County Tax **10.71% Total Tax Guest Pays/Room** **Percent of Lodging Tax DMO Receives: 0%**	Total Operating Budget: $1,840,000 Revenue Sources: Lodging Tax Rev: $0 Membership: $370,500 Other Tax Rev: $0 Other Income: $1,469,500 **$1,840,000 Total Revenue**	1. IS lodging Tax Dedicated to DMO? **No.** 2. If So, what other Arrangement? **Commissions earned on booked leisure & group business** 3. If taxes have changed in recent years, please describe. **N/A** 4. Comments for other Revenue Arrangements **General fund support from county and municipalities for economic development efforts of approximately $165,000**

Boulder PRIVATE	7.50% Lodging Tax 2.9% State Tax 0% Local Tax (added to food service& retail) 0.8% County Tax 1.10% Other Tax (RTD, SCFD, & others) **12.30% Total Tax Guest Pays/Room** **Percent of Lodging Tax DMO Receives: 20%**	Total Operating Budget: $1,389,000 Revenue Sources: Lodging Tax Rev: $841,000 Membership: N/A Other Tax Rev: $548,000 Other Income: $123,911 (supplemental funds, 2012 taxes over perform) **$1,572,911 Total Revenue**	1. IS lodging Tax Dedicated to DMO? **No.** 2. If So, what other Arrangement? **A continued 27 year working agreement with various Councils and City Managers, and Finance Directors** 3. If taxes have changed in recent years, please describe. **In 2010 residents voted to increase the Accommodations tax (no sales tax on a room) by 2%, which 50% increase comes to the CVB. Prior to Accommodations increase the CVB received 9% of the Accommodations Tax and 100% of the Food Service Tax.** 4. Comments for other Revenue Arrangements **In our annual contract there is wording if the taxes under preform, the City could reduce the final payment by the amount. This wording has always been in our contract. Over the last 10 years, the taxes over performed four times and we have asked for these funds and have received them. The request comes during the Supplemental Funds request.**
Breckenridge PUBLIC	3.4% Lodging Tax 2.9% State Tax 2.5% Local Tax 2.75% County Tax 0.001% Other Tax **11.675____% Total Tax Guest Pays/Room** **Percent of Lodging Tax DMO Receives: 29.40%**	Total Operating Budget: $ Revenue Sources: Lodging Tax Rev: $2,550,000 Membership: $190,000 Other Tax Rev: $0 Other Income: $2,995,688 **$5,735,688 Total Revenue**	1. IS lodging Tax Dedicated to DMO?**No.** 2. If So, what other Arrangement? **N/A** 3. If taxes have changed in recent years, please describe. **N/A** 4. Comments for other Revenue Arrangements **Lodging Tax: Town of Breckenridge** **Other Income from: Breckenridge Ski Resort, OTA/Mkt Surcharge, Welcome Center Sales, Interest, Special Events, Opportunity Rollover,**

			Central Reservations
Colorado Springs PRIVATE	2% Lodging Tax (Total Lodgers and Auto Rental Tax combined) 2.9% State Tax 2.50% Local Tax (added to food service& retail) 1.23% County Tax 1% Other Tax (Auto Rental Tax) **9.63% Total Tax Guest Pays/Room** **Percent of Lodging Tax DMO Receives: 69.2% (66.7% usually)**	Total Operating Budget: $3,352,581 Revenue Sources: Lodging Tax Rev: $2,415,346 Membership: $492,184 Other Tax Rev: $280,654 Other Income: $100,859 **$3,894,000 Total Revenue**	1. IS lodging Tax Dedicated to DMO? **No.** 2. If So, what other Arrangement? **Traditional 2/3rds but not guaranteed; not included in ordinance** 3. If taxes have changed in recent years, please describe. **New local sheriff's dept tax in El Paso County 2013 = 0.23%** 4. Comments for other Revenue Arrangements **Receive funds from El Paso County economic development ($24,000); State CTO grants from $10-$25k; Fed grant in '12/'13 and private donations for advertising after Waldo Canyon fire - all these were included in the Other Income line.**
Delta County PUBLIC	1.99% Lodging Tax 0% State Tax 0% Local Tax 0% County Tax **9.63% Total Tax Guest Pays/Room: 1.99%** **% of Lodging Tax DMO Receives: 100%**	Total Operating Budget: Revenue Sources: Lodging Tax Rev: $80,317.80 Other Income: $20,000 **$_____ Total Revenue**	1. IS lodging Tax Dedicated to DMO? **Yes** 2. If So, what other Arrangement? **100% comes to our county cmte and the cmte. determines the marketing** 3. If taxes have changed in recent years, please describe. 4. Comments for other Revenue Arrangements **We get $20,000 from our Commissioners but only if we can show donations and grants from others. Then they match $ for $. We do seek grants from other**

			sources. We coop a lot with our neighbors, we get tremendous in-kind support from our businesses.
Denver 80% PUBLIC/ 20% PRIVATE	10.75% Lodging Tax (Visit Denver rate is 2.75% of the total) 2.9% State Tax 0% Local Tax (added to food service& retail) 0% County Tax 1.1% Other Tax (RTD is 1% & Cultural is 0.1%) **14.75% Total Tax Guest Pays/Room** **Percent of Lodging Tax DMO Receives: 25.56%**	Total Operating Budget: $18,800,000 Revenue Sources: Lodging Tax Rev: $15,300,000 Membership: $1,000,000 Other Tax Rev: $0 Other Income: $2,500,000 **$18,800,000 Total Revenue**	1. IS lodging Tax Dedicated to DMO? **Yes** 2. If So, what other Arrangement? **See Previous** 3. If taxes have changed in recent years, please describe. **N/A** 4. Comments for other Revenue Arrangements
Durango PUBLIC	2% Lodging Tax 2.9% State Tax 3% Local Tax 2% County Tax **9.90% Total Tax Guest Pays/Room** **Percent of Lodging Tax DMO Receives:**	Total Operating Budget: $883,000 Revenue Sources: Lodging Tax Rev: $793,000 Membership: $0 Other Tax Rev: $0 Other Income: $90,000 **$ 883,000 Total Revenue**	1. IS lodging Tax Dedicated to DMO? **DMO and Transportation** 2. If So, what other Arrangement? **N/A** 3. If taxes have changed in recent years, please describe. **N/A** 4. Comments for other Revenue Arrangements **N/A**
Estes Park PUBLIC	2% Lodging Tax 2.9% State Tax 4% Local Tax 0.6% County Tax **9.5% Total Tax Guest Pays/Room** **Percent of Lodging Tax DMO Receives: 2%**	Total Operating Budget: $2,100,000 Revenue Sources: Lodging Tax Rev: $1,480,000 Membership: $0 Other Tax Rev: $0 Other Income: $330,000 **$ 1,810,000 Total Revenue**	1. IS lodging Tax Dedicated to DMO? **Yes** 2. If So, what other Arrangement? **2%** 3. If taxes have changed in recent years, please describe. N/A 4. Comments for other Revenue Arrangements **In**

			city limits, the guest pays 9.5%; in unincorporated Larimer County the total sales tax rate is 6.6%. In both jurisdictions, Visit Estes Park collects a 2% sales tax on short-term stays.
Fort Collins PRIVATE	3% Lodging Tax 2.9% State Tax 3.85% Local Tax 0.8% County Tax **10.55% Total Tax Guest Pays/Room** **Percent of Lodging Tax DMO Receives:**	Total Operating Budget: $942,768 Revenue Sources: Lodging Tax Rev: $781,643 Membership: $32,737 Other Tax Rev: $122,694 Other Income: $0 **$ 937,074 Total Revenue**	1. IS lodging Tax Dedicated to DMO? 2. If So, what other Arrangement? 3. If taxes have changed in recent years, please describe. 4. Comments for other Revenue Arrangements
Glenwood Springs _____	2.5% Lodging Tax 2.9% State Tax 3.70% Local Tax 1% County Tax 1% Other/ Tax (Rural Transit) **11.10% Total Tax Guest Pays/Room** **Percent of Lodging Tax DMO Receives: 85%**	Total Operating Budget: $700,000 Revenue Sources: Lodging Tax Rev: $700,000 Membership: $0 Other Tax Rev: $0 Other Income: $0 **$ 700,000 Total Revenue**	1. IS lodging Tax Dedicated to DMO? **Yes** 2. If So, what other Arrangement? **85%** 3. If taxes have changed in recent years, please describe. **2012 we were successful in getting the city to base the tourism marketing fund on actual receipts from September 1 through August 31 annually.** 4. Comments for other Revenue Arrangements
Grand Junction- PUBLIC	3 % Lodging Tax 2.9% State Tax 2.75% Local Tax 2% County Tax **10.65% Total Tax Guest Pays/Room** **Percent of Lodging Tax DMO Receives: 100%**	Total Operating Budget: $1,837,000 Revenue Sources: Lodging Tax Rev: $1,212,000 Membership: $6,000 (marketing services) Other Tax Rev: $649,530 Other Income: $2,300 interest / 2,400 misc	1. IS lodging Tax Dedicated to DMO? **Yes** 2. If So, what other Arrangement? **100%** 3. If taxes have changed in recent years, please describe. **n/a** 4. Comments for other Revenue Arrangements **n/a**

		$ 1,872,230 Total Revenue	
Greeley _____	3 % Lodging Tax 2.9% State Tax 3.46% Local Tax No County Tax **9.36% Total Tax Guest Pays/Room** **Percent of Lodging Tax DMO Receives: 65%**	Total Operating Budget: $223,194 Revenue Sources: Lodging Tax Rev: $210,000 Membership: $10,144 Other Tax Rev: $0 Other Income: $3,050 **$ 223,194 Total Revenue**	1. IS lodging Tax Dedicated to DMO? Shared with **Visit Greeley, Island Grove Regional Park & City Image Campaign** 2. If So, what other Arrangement? N/a 3. If taxes have changed in recent years, please describe. N/a 4. Comments for other Revenue Arrangements n/a
Longmont PUBLIC	2 % Lodging Tax 2.9% State Tax 3.28% Local Tax 0.08% County Tax 1.10% Other Tax (RTD 1% and Cultural .10%) **10.07% Total Tax Guest Pays/Room** **Percent of Lodging Tax DMO Receives: 100%**	Total Operating Budget: $361,740 Revenue Sources: Lodging Tax Rev: $361,740 Membership: $0 Other Tax Rev: $0 Other Income: $0 **$ 313,972.20 Total Revenue**	1. IS lodging Tax Dedicated to DMO? **Yes** 2. If So, what other Arrangement? **N/A** 3. If taxes have changed in recent years, please describe. **The tax rate has not changed recently. In 2013, the City of Longmont dedicated 100% of the lodging tax funds to the organization. Prior to that, the organization received 90%** 4. Comments for other Revenue Arrangements
Ouray PRIVATE	3$ per night Lodging Tax 2.9% State Tax 3% Local Tax 2% County Tax **Total Tax Guest Pays/Room:** (Sales Tax 7.9% + LOT tax: $3 per night - hotel/vacation rentals; $1.50 per night - campsites/RV sites within Ouray City Limits)	Total Operating Budget: Revenue Sources: Lodging Tax Rev: $185,000 Membership: $60,000 Other Tax Rev: $0 Other Income: $295,000 **$ 540,000 Total Revenue**	1. IS lodging Tax Dedicated to DMO? **By contract and history, yes. Could technically be challenged. Originally brokered allowance was 80-87% of annual LOT income** 2. If So, what other Arrangement? **See Above.** 3. If taxes have changed in recent years, please describe. **In 2009 LOT tax went up $1 per hotel**

	Percent of Lodging Tax DMO Receives: based on annual contract, approximately 80% of annual income, currently $185,000 for FY2013		**room and added in vacation rentals and campgrounds as listed above.** 4. Comments for other Revenue Arrangements **Chamber membership, events sponsorship and income, some grants**
Mt. Crested Butte PRIVATE	4% Lodging Tax 2.9% State Tax 4% Local Tax 1% County Tax 0.35% Other Tax (RTA) **12.25% Total Tax Guest Pays/Room** **Percent of Lodging Tax DMO Receives:90%**	Total Operating Budget: $1,000,000 Revenue Sources: Lodging Tax Rev: $1,000,000 **$ 1,000,000 Total Revenue**	1. IS lodging Tax Dedicated to DMO? **YES.** 2. If So, what other Arrangement? **N/a** 3. If taxes have changed in recent years, please describe. **N/a** 4. Comments for other Revenue Arrangements **N/a**
Pagosa Springs PUBLIC	(4.9% Town, 1.9% County) Lodging Tax 2.9% State Tax 4% County Tax (Split 50/50 Between Town and County) **11.8% Town, 8.8% County Total Tax Guest Pays/Room** **Percent of Lodging Tax DMO Receives: 100% Town, 0% County**	Total Operating Budget: $430,000 Revenue Sources: Lodging Tax Rev: $430,000 Membership: $0 Other Tax Rev: $0 Other Income: $0 **$ 430,000 Total Revenue**	1. IS lodging Tax Dedicated to DMO? **100% of Town, 0% of County** 2. If So, what other Arrangement? 3. If taxes have changed in recent years, please describe. **Town lodgers tax passed in Nov 2006** 4. Comments for other Revenue Arrangements **Town and County are negotiating Visitor Center Operations; Town will be required to fund a portion of overall visitor center budget; unknown for 2014**
Snowmass Village PUBLIC	2.40% Lodging Tax 2.9% State Tax 1% Local Tax 3.50% County Tax 0.50% Other Tax (TOSV Marketing Sales Tax) **12.80% Total Tax Guest Pays/Room** **Percent of Lodging Tax DMO Receives:**	Total Operating Budget: Revenue Sources: Lodging Tax Rev: $1,500,000 Membership: $0 Other Tax Rev: $3,800,000 Other Income: $50,000 **$ 5,300,000 Total Revenue**	1. IS lodging Tax Dedicated to DMO? **Yes, 2.4% lodging tax is used to fund TOSV Group Sales Department** 2. If So, what other Arrangement? **2.5% Sales Tax is used to fund TOSV Marketing & Special Events Department of Snowmass Tourism**

	4.9% (2.5% Marketing Tax, 2.4% Lodging Tax to fund Group Sales)		3. If taxes have changed in recent years, please describe. **In 2004, 2.5% tax that funded Snowmass Resort Association was switched to fund a new TOSV Marketing/Special Events Department**
Steamboat Springs	1% Lodging Tax 2.9% State Tax 4.75% Local Tax 1% County Tax 2% Other Tax (Local Marketing Dist) **11.65% Total Tax Guest Pays/Room** **Percent of Lodging Tax DMO Receives:0%**	Total Operating Budget: 1,508,580 Revenue Sources: Lodging Tax Rev: $0 Membership: $854,235 Other Tax Rev: $0 Other Income: $725,000 **$ 1,579,235 Total Revenue**	1. IS lodging Tax Dedicated to DMO? **No** 2. If So, what other Arrangement? N/A 3. If taxes have changed in recent years, please describe. **Yes additional .25% was added to help fund the airline program** 4. Comments for other Revenue Arrangements
Vail PRIVATE	1.4% Lodging Tax 2.9% State Tax 4% Local Tax 1.5% County Tax **9.8% Total Tax Guest Pays/Room** **Percent of Lodging Tax DMO Receives:0%**	Total Operating Budget: $1,840,000 Revenue Sources: Lodging Tax Rev: $0 Membership: $370,500 Other Tax Rev: $0 Other Income: $1,469,500 **$1,840,000 Total Revenue**	1. IS lodging Tax Dedicated to DMO? **No.** 2. If So, what other Arrangement? **Commissions earned on booked leisure & group business** 3. If taxes have changed in recent years, please describe. **N/A** 4. Comments for other Revenue Arrangements **General fund support from county and municipalities for economic development efforts of approximately $165,000**