



General Guidelines *for* Lodging Tax Funding Support Applicants

As required by the Washington State Legislature, the City of Moses Lake established the Lodging Tax Advisory Committee (*LTAC*) to support tourism promotion projects within the community. The group's responsibilities include oversight over funding requests aimed at utilizing a portion of the hotel/motel tax revenues that the city receives. These funds are derived from lodging rentals in the area. The purpose of the program is to provide funding to eligible organizations or groups for the purpose of positively impacting tourism in the greater Moses Lake area. Funding of the program and specific awards are dependent on recommendations of the Moses Lake Lodging Tax Advisory Committee (*LTAC*) and final decision by the Moses Lake City Council. The City Council may allocate all, none, or a portion of the available funds.

Moses Lake's Lodging Tax Advisory Committee (*LTAC*) is accepting proposals for tourism related services to be and paid for from Moses Lake's Lodging Tax Fund. By State law, the city's lodging tax revenue may only be used to promote tourism (such as tourism marketing and operations of special events and festivals designed to attract tourists) and for certain capital, operating and maintenance expenses for tourism facilities owned by the city or by qualified non-profit organizations. The Lodging Tax Advisory Committee (*LTAC*) shall make its recommendations to the Moses Lake City Council following the proposal deadline date as part of the city's annual budget process.

Proposal Deadline: 1st Monday in March* – 5:00 p.m. (received or postmarked)
*2014 only. 2015 and beyond deadline will be the 1st Monday in December preceding the year your organization is requesting funding.

Mailing Address: Moses Lake Lodging Tax Advisory Committee
P.O. Box 1579
Moses Lake, WA 98837

Delivery Address: Moses Lake Lodging Tax Advisory Committee
411 S. Balsam Street
Moses Lake, WA 98837

To Receive a Lodging Tax Application Packet:

Download from the city’s website.....<http://www.cityofml.com/documentcenter/view/xyz>
In Person.....Visit Moses Lake Parks & Recreation, S. 411 Balsam St.,
Moses Lake, WA 98837
QuestionsContact Kerri Smoot at Moses Lake Parks & Recreation
Department (509) 764.3805

General Guidelines

- Proposals are limited to tourism promotion and marketing and the marketing and operations of special events and festivals.
- City of Moses Lake considers lodging tax funded proposals from governmental and non-profit organizations.
- The city does not make any multi-year commitments with LTAC funds, however, service providers are not limited or prohibited from making repeat annual requests of the same nature or for projects that span more than one year.
- Proposals must comply with federal, state, and county laws and requirements. NOTE: City of Moses Lake may not use public funds in any way that can be construed as a gift to an individual or organization.
- Proposals must completely address the questions, and all requested supplemental information must be provided.
- To be considered, a fully completed and signed original application, plus FIVE (5) complete copies with requested supporting documents, must be received at the Moses Lake Parks & Recreation Department, 411 S. Balsam Street, P.O. Box 1579, Moses Lake, WA 98837, by 5:00 p.m., 1st Monday in March of any given year.

Background Information

The Lodging Tax is an existing excise (sales) tax authorized by State law in RCW 67.28, Public Stadium, Convention, Arts and Tourism Facilities.

The City of Moses Lake has imposed an excise tax on charges for lodging by hotels, motels, and similar business enterprises, pursuant to Chapter 82.08 RCW. In Moses Lake, the total tax on lodging is 4% (this includes the original 2% from sales tax and the additional 2% special excise tax).

Moses Lake’s Lodging Tax Advisory Committee (LTAC)

Per RCW 67.28.1817, the State requires that local governments collecting the lodging tax establish a Lodging Tax Advisory Committee consisting of at least five members:

- The Chair – an elected city council member
- At least two members - persons involved in activities authorized to be funded by revenue received from the Hotel-Motel Tax
- At least two members – representatives of businesses required to collect the tax

LTAC Committee members are appointed by the Mayor. The Committee’s role is advisory in nature, with the Committee’s purpose being to advise the City Council on uses of the city’s lodging tax when a change in use is proposed. The City Council makes the final decision about how to use the city’s lodging tax receipts.

- By state law, lodging tax funds may only be used for tourism promotion and the marketing and operations of special events and festivals and for the acquisition and/or operation, including maintenance, of tourism-related facilities. The following definitions are copied verbatim from RCW 67.28.080.

Definitions

“Acquisition” includes, but is not limited to, citing, acquisition, design, construction, refurbishing, expansion, repair, and improvement, including paying or securing the payment of all or any portion of general obligation bonds, leases, revenue bonds, or other obligations issued or incurred for such purposes.

“Municipality” means any county, city or town of the State of Washington.

“Operations” includes, but is not limited to, operation, management and marketing.

“Tourism” means economic activity resulting from tourists, which may include sales of overnight lodging, meals, tours, gifts, or souvenirs.

“Tourist” means a person who travels from a place of residence to a different town, city, county, state, or country, for purposes of business, pleasure, recreation, education, arts, heritage, or culture.

“Tourism promotion” means activities and expenditures designed to increase tourism, including but not limited to advertising, publicizing, or otherwise distributing information for the purpose of attracting and welcoming tourists; developing strategies to expand tourism; operating tourism promotion agencies; and funding marketing of special events and festivals designed to attract tourists.

“Tourism-related facility” means real or tangible personal property with a usable life of three or more years, or constructed with volunteer labor, and used to support tourism, performing arts, or to accommodate tourist activities.

City of Moses Lake Policy Statement for Use of the Lodging Tax

City of Moses Lake’s Lodging Tax Fund will be the source of city funding for tourism promotion. The city does not make any multi-year commitments with lodging tax funds. However, service providers are not limited or prohibited from making repeat annual requests of the same nature. The city intends to maintain a reserve in the fund, and will assess on an annual basis how much of the fund to appropriate in a given year.

The revenues received from the city’s hotel/motel tax may be used for the following purposes only:

1. Tourism promotion and marketing and the marketing and operations of special events and festivals
2. Operation of a tourism promotion agency
3. Capital and/or operating costs for city-owned tourism facilities or qualified non-profit organizations
4. Paying all or any part of the cost of tourism promotion
5. Acquiring tourism related facilities
6. Operating tourism related facilities
7. Funding of a multi-jurisdictional tourism related facility

Eligible Grant Categories

- General Tourism Promotion – This category provides funds to promote or publicize tourism promotion programs in the greater Moses Lake area. This could include, but is not limited to, such programs as producing a marketing brochure highlighting the city's unique tourist features; and the implementation of certain tourism elements of an Economic Development Plan.
- Special Events/Festivals – This category will provide funds to projects that promote and operate existing and new special events/festivals. These special events/festivals, either existing or new, must be open to all and have a clear goal of attracting tourists to the community. Proposals for existing special events/festivals must demonstrate that requested funds are for expanded tourist related elements and not simply to replace existing funding.
- Capital Projects – This category will provide funds to support city-owned or qualified non-profit organization owned capital projects related to tourism.

Matching Fund Requirement

While matching funds are not required, the amount of additional funds, supplies, materials and staff time an organization brings to an event is a good measure of that organization's commitment to success.

Applicant Eligibility

The program is open to grant applications from any public and/or private entity with the demonstrated ability to accomplish the proposed project. This includes, but is not limited to, City of Moses Lake; non-profit arts, cultural, heritage, educational and community organizations; museums; historical societies; chambers of commerce; and other public or private business groups. Informal groups are eligible to apply under the umbrella of another eligible organization as a fiscal agent. Collaborative projects are encouraged. Eligibility of sponsors and projects are defined broadly to encourage wide participation and innovative proposals. Organizations may apply for and receive funding in subsequent years; however, continuity of funds is not guaranteed.

Application Requirements

The attached funding application addresses the following specific areas:

- Eligibility: Each applicant will concisely define the service and or product to be provided and demonstrate how it will do so. The project must be in compliance with the State statutes and city guidelines established in this program.

- Project Description and Scope of Work: The applicant will submit a scope of work that describes the project in detail.
- Promotion Plan: If applicable, the proposal will include a detailed description of the plan to advertise, publicize, and distribute information related to the project.
- Time Line: The scope of work will include a timeline indicating when each element will be undertaken and completed. Projects are expected to be completed during the funding year, especially for funds that sponsor special events. It is within the Lodging Tax/Tourism Advisory Committee's discretion to revoke the funding if funds are not expended within the funding year without proper explanation.
- Budget: The project budget will include both revenue and expense categories; all income (including in-kind) will be broken out by amount and source, and eligible expenses will be itemized.
- Reimbursement: Payment must occur after the services have been performed. A municipality may not provide advance payment to private organizations for tourism promotion. Projects must first incur costs and then request reimbursement with submittal of the final closeout report as stated in the contract guidelines.

Selection Process

- After applications are submitted to the Lodging Tax Advisory Committee, they will be reviewed and evaluated by committee members and staff for completeness and eligibility. Applicants may be contacted to provide clarification, make corrections, or supply additional information. Applications that do not meet the guidelines will be disqualified and returned. Applicants will be notified of the date, time and place of this Committee meeting and may be requested to attend.
- The Committee's funding recommendation will then be forwarded on to the Moses Lake City Council for final decision. Applicants will be notified following the City Council's decision for funding.

Project Evaluation Criteria

The following criteria will be utilized in evaluating all proposals.

1. **Tourism Promotion**: Does the project meet the basic state and city requirements for tourism promotion? Will it promote a positive image for the city? Will it attract visitors, build new audiences and encourage tourist expansion? Will it increase awareness of the city's amenities, history, facilities and natural environment?
2. **Benefit to the City**: How will this project benefit the people of Moses Lake? What are the projected direct and indirect dollar expenditures by visitors? What is the estimated number of visits and/or overnight stays generated? Who will attend the event? How many visitors will the event serve?
3. **Innovation**: Is this project unusual or unique? Does it move an existing program in a new direction? Does it reflect quality in content or programming?
4. **Community Support**: Does the project have broad-based city appeal or

support? What is the evidence of need for this project in the city?

5. Evidence of Partnerships: What kind and degree of partnership does the project exhibit? Does it exhibit volunteer involvement or inter-jurisdictional, corporate, business and/or civic support?
6. Management Capability: How have you demonstrated an ability to successfully complete the project through effective business practices in the areas of finance, administration, marketing and production? What are the administrative credentials of paid or volunteer staff or individuals?
7. Previous and Replacement Funding: Do you have a history of successful use of grant and/or public funding? Is there a reliance on annual funding from the same sources? Does the project anticipate using city funds to replace existing funds? You may apply for and receive funding in subsequent years; however, continuity of funds is not guaranteed.
8. Evaluation: In the scope of work, did you provide a method of evaluating the proposed project upon completion? All recipients must make a concerted effort to determine the effectiveness of the project for which they receive funding. The final report requires an assessment on the number of visitors brought to the greater Moses Lake area, how much community support was shown for the project and how any project partnerships added to the effectiveness of the project. Therefore, a good project application will contain details as to how the project will be evaluated for success, i.e. what methodology will be used to determine the number of visitors and to assess community support.
9. Scale of Project: Is the project of a scale suitable for this funding program? Can the project be completed by the end of the year?
10. Application: Is the application clear, accurate, complete and neat?

Awarded Projects Should:

- Generate overnight stays in Moses Lake hotels, motels, bed & breakfasts and campgrounds (this will enhance regular sales tax as well as regenerate Hotel/Motel tax revenues)
- Encourage support of Moses Lake businesses, restaurants and attractions
- Promote the city as a destination place. Recipients are to use the City of Moses Lake tourism logo if the award is for co-sponsored event. If the award is not a co-sponsored event the recipient should note on any advertising material that "Tourism support provided by City of Moses Lake's Lodging Tax Fund".
- Attract positive coverage in local, regional and national media
- Attract visitors, build new audiences and stimulate the development of other tourism opportunities
- Promote the unique attributes of Moses Lake for tourists
- Support regional tourism planning/promotion

- Support long-lasting assets, capital facilities/amenities
- Increase awareness of the city's amenities, history, facilities and natural environment
- Use seed money for innovative, new programs
- Take an existing program in a new direction
- Have broad-based community appeal or support
- Reflect excellent quality in content or programming

The Successful Applicant should:

- Have a demonstrated history of successful use of grant and/or public funding
- Have a demonstrated ability to successfully complete the proposed project through effective business practices in the areas of finance, administration, marketing and production
- Have a demonstrated ability to successfully complete the proposed project through effective business practices in the areas of finance, administration, marketing and production
- Document and measure the overall economic impact—estimate number of visitors and overnight stays; forecast direct and indirect dollar expenditures by visitors; forecast expected revenue to the project/event and expenditures associated with any public service required
- Provide a method for evaluating the proposed project upon completion, based upon the above requirements.
- Seek multiple sources of support rather than rely on City of Moses Lake as a sole funding source
- Work toward total self-sufficiency in funding
- Encourage volunteer involvement and inter-jurisdictional, corporate, business and/or civic partnerships
- Use the hotel/motel tax funds to leverage funds from other sources

Disclaimer: *The City of Moses Lake reserves the right, in its sole discretion, to fund or not fund any particular project or program for which an application is submitted. The determination of whether to fund a particular project or program will be based upon a number of factors, including, but not limited to, the ability of the program or project to promote tourism in the community, the relative merits of the project or program compared to the applications, and the overall availability of funding. The city is the sole judge of its obligation to fund any particular project or program regardless of its merits under these factors.*

Moses Lake Tourism

Lodging Tax Grant Application

RCW 67.28.1817

Date: _____

Organization Name: _____

Address: _____

Phone: _____ Email: _____

Contact Person(s): _____

Current Organization Officers: _____

What is your IRS Tax Classification, (i.e. 501(c)(3), etc.) : _____

I Have attached a copy of my organization's IRS documentation

Requested Funding Support Amount: _____

Eligibility: Please define the service and or product to be provided and demonstrate how it will do so. The project must be in compliance with the state statutes and city guidelines established in this program.: _____

(attach additional pages if necessary)

Project Description and Scope of Work: Please detail the total scope of work of your proposed project: _____

(attach additional pages if necessary)

Promotion Plan: Provide a detailed description of the plan to advertise, publicize, and distribute information related to the project: _____

(attach additional pages if necessary)

Time Line: Provide a detailed timeline indicating when each element will be undertaken and completed. Projects are expected to be completed during the funding year: _____

(attach additional pages if necessary)

Budget: Please provide a detailed project budget, which includes both revenue, and expense categories; all income (including in-kind) will be broken out by amount and source, and eligible expenses will be itemized:

(attach additional pages if necessary)

Other Details: Please provide any additional information that may help the committee understand how your proposed project will benefit tourism efforts in Moses Lake:

(attach additional pages if necessary)

I have read and understand the “General Guidelines for Lodging Tax Grant Applicants” and certify that this project legally and lawfully qualifies for funding support utilizing lodging tax revenues from The City of Moses Lake.

Printed Name

Signature and Today's Date

Lodging Tax Expenditure Report

*Festivals, special events and tourism-related facilities owned by Local Jurisdictions or Non-Profit Organizations
TEAR SHEETS AND/OR AFFIDAVITS FROM ADVERTISING MUST BE ATTACHED*

Official Report Form is due: _____

1. Organization: _____

2. Event Name: _____

3. Event Date(s): _____

4. Total amount spent on the event/activity: _____

5. Total amount of lodging tax funds expended: _____

6. The number of participants who attended the event/activity in each of the following categories:

- Staying overnight in paid accommodations away from their place of residence or business: _____
- Staying overnight in unpaid accommodations (e.g. with friends and family) *and* traveling fifty miles or more one way from their place of residence or business: _____
- Staying for the day only *and* traveling more than fifty miles or more one way from their place of residence or business: _____
- Attending but not included in one of the three categories above: _____

7. Estimated total event or facility attendance: _____

8. The estimated number of participants in any of the above categories that attended from out-of-state (includes other countries): _____

9. A description of methods used to determine attendance and distinguish among the visitor categories at the event/activity: _____

10. Any other information that demonstrates the impacts of the festivals, event or tourism-related facility owned by a non-profit organization or local jurisdiction (please describe):

(attach additional pages if necessary)

Submitted by: _____

Email and/or phone number: _____

Date: _____

KEEP A COPY OF THIS WORKSHEET FOR YOUR RECORDS

Please submit a copy of this worksheet, all tear sheets, affidavits and accompanying billing statement/invoices to:

Moses Lake Lodging Tax Advisory Committee
P.O. Box 1579, Moses Lake, WA 98837 509.764.3808