1.0 Purpose:

The purpose of this policy is to provide a fair, equitable, and uniform funding process to organizations in the City of Roswell and to provide procedures to apply for and receive funding towards groups, events, services, and programs that benefit residents in the City of Roswell.

2.0 General Guidelines and Definitions:

1. The City of Roswell can utilize a portion of Lodgers’ Tax funding to promote activities and events, subject to budget availability and allocation. Lodgers’ Tax funding is available to assist with the cost of advertising, publicizing, and promoting tourism-related events. Lodgers’ Tax funding is not available to fund, establish, or host an event or to pay for operational or administrative costs.

2. The Tourism and Event Manager is responsible for accepting Lodgers’ Tax funding applications, reviewing proposals, and working with applicants to ensure that the process is as efficient as possible and the events are in keeping with City guidelines and policies. Often, these requests will be included with the Special Event Permit request process.

3. Use of Lodgers’ Tax funds is subject to the availability and allocation of funding by the City Council.

4. Lodgers’ Tax funds are allocated on a first-come, first-serve basis and cannot be guaranteed to any applicant.

5. Funding limits per organization or event in any one fiscal year will be set by City Council on a case-by-case basis.

3.0 Application Process:

1. Applicants who wish to hold an event in the City of Roswell shall follow the process as outlined in the Special Events Policy. If the applicant is also requesting sponsorship from Lodgers’ Tax funds, the additional process outlined in this policy shall be included as part of the event approval process.

2. Applicants should follow the submission time requirements as outlined in the Special Events Policy.

3. Applications should include, in addition to the required items for the Special Event Permit, historical information on the amount of attendees, the portion that traveled from out-of-town, the portion that stayed in local hotels, and other information on the past success of the event.

4. Roswell reserves the right to request supplementary information in support of the application.

4.0 Eligible Expenses:

1. Lodgers’ Tax funds must be expended in accordance with the Lodgers’ Tax Act for purposes of advertising, publicizing, and promoting tourist-related attractions, facilities, and events.
2. The items listed below are generally acceptable expenses related to advertising in markets located outside 30 miles of Roswell, NM:
   
a. Radio, television, newspaper, billboard or magazine advertisements
b. Posters, brochures, flyers, postcards, or other marketing materials
c. Postage for mailing of marketing materials
d. Website, Facebook, or other internet paid advertising placement
e. Free T-shirts for registration participants or attendees
3. Police, Fire and Sanitation services are recognized as eligible expenses.
4. The items listed below are generally not acceptable expenses related to events and do not constitute an all-inclusive list:
   
a. Administrative, operational, or event manager costs (includes marketing firm services)
b. Costumes
c. Payments, other than placed advertisements, for entertainment
d. Equipment rental
e. Food or beverages (including water) provided for entertainment, judges, contestants, workers, or as hospitality
f. Gifts or in-kind expenses
g. Lodging or travel
h. Monetary awards
i. Programs given out during the event
j. Rent of facility
k. Thank you advertisements after the event

5.0 Funding Levels:

1. Lodgers’ tax funding will be awarded at no more than 50% of eligible expenses on a direct pay or reimbursement basis only. No advances will be given to applicants.
2. A separate allocation of Lodgers’ Tax funds may be recommended for labor from City personnel for Police, Fire, EMS, or Sanitation services by the Occupancy Tax Board to the City Council and approved through the outlined approval process.
3. Personnel time shall be logged separately per event and charged directly to the Lodgers’ Tax fund. This time may be regular pay, but could include overtime depending on the time of the event and staffing levels.
4. Charges for City personnel expenses awarded through Lodgers’ Tax shall not be charged directly to the Applicant.

6.0 Approval Process:

1. Staff will review all applications and make recommendations to the Occupancy Tax Board (OTB).
2. Each application for Lodgers’ Tax funding will be considered by the OTB at a meeting held two (2) times per year.
3. Applicants are placed on the OTB agenda in the order the completed application is submitted.
4. Recommendations for the level of City sponsorship and allocated amounts for City personnel will be made by the OTB to the City Finance Committee based, as much as possible, on the following considerations which are listed in order of priority and allocated points:
   a. Return on investment to the community based on tourism i.e. additional Lodgers’ Tax generated as a direct result of your organization or event (estimated attendance from out-of-town visitors, estimated room nights in local lodging facilities) (25 points)
   b. Historical performance of the event including award dollars used, prior attendance and room nights, Lodgers’ Tax per attendee (20 points)
   c. Estimated cost of service request from City departments (15 points)
   d. Other economic impact i.e. additional Gross Receipts Tax generated as a direct result of your organization or event (restaurants, purchasing in local stores) (10 points)
   e. Record of submitting required documents to City in a timely manner (10 points)
   f. General attendance to the event including local attendees (10 points)
   g. Uniqueness of the event (10 points)

5. The City Finance Committee will review the recommendation made by the OTB and either approve the request for final consideration by the City Council or, if the Finance Committee does not concur with the OTB’s recommendation, the Finance Committee will recommend their desired funding level for City sponsorship and allocated amounts for City personnel for consideration by the City Council. Any change in funding levels cannot exceed available revenue for any given year.

7.0 Applicant Requirements:

1. Applicants, or a representative, shall attend the scheduled meeting of the OTB and make a brief presentation (five (5) minutes maximum) at which time the application will be reviewed.

2. The Applicant will also be advised to attend the Finance Committee meeting where the OTB recommendation will be considered.

3. It may also be helpful for the applicant to attend the City Council meeting where the Finance Committee’s recommendation will be considered, but this is not required.

4. The applicant must agree to use the phrase: “Paid in part by the City of Roswell Lodgers’ Tax Fund” along with an approved City logo in any advertisement or marketing for the event including T-shirts. This should either be verbal and/or in print depending on the type of advertising media or marketing including t-shirts.

5. The Public Affairs Department will oversee and approve any logo usage for any event and will approve or deny any marketing or promotion for a City Sponsored Event. The applicant should ensure that the advertising media is provided to the Public Affairs Department with sufficient time for review.

8.0 Reimbursement Process:

1. Awardees of Lodgers’ Tax funds will be reimbursed up to the level of their approved funding allocation after an event has taken place.

2. In order for the awardee to receive their reimbursement, the following must be submitted to the Tourism and Event Manager:
   
   a. Reimbursement Form
   b. Detailed proof of payment for each eligible expense
   c. Copy of any advertisements or marketing materials to show that the marketing requirements were met
      
      i. Photocopies of actual ads placed
      ii. Pictures of actual billboard(s)
      iii. Written transcript for radio or television advertisement and/or air check or spot

   d. Event Report to include survey results for room nights in the City, overall event attendance
   e. Financial statement of the complete budget with the advertising/marketing budget clearly broken out

3. All requests will be reviewed for their eligibility and may be denied if they are not eligible expenses.

4. Requests for reimbursement may be submitted in multiple submissions. No reimbursement will be issued without receipt of the appropriate support documents, Event Report, and financial statement or after ninety (90) calendar days from the last day of the event.

5. If additional information or support documentation is requested by the City, the requested information must be provided within ten (10) business days following the request. Otherwise, the items will not be reimbursed.

Approved as to Form: 

[Signature]

City Attorney

Date: 12/15/17

Policy Approved: 

[Signature]

Joseph Neeb, City Manager

Date: 12/15/17

Council Ratification Date: August 10, 2017