



CITY OF MANITOWOC
WISCONSIN, USA
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July 5, 2019

To: Mayor Nickels and Common Council

From: April Kroner, Community Development Director

Subject: **Amendments to Room Tax Allocations Policy including Discover Manitowoc Grant Policy**

During the process of receiving and awarding Discover Manitowoc Grants in the first half of 2019, it was discovered that there are discrepancies between the City's existing policy regarding room tax allocations, including the Discover Manitowoc Grants, and how things have been administered over the past few years since it was initially created. Staff brought forward the existing policy to the Room Tax Commission for review and discussion, and it was determined that amendments should be made to the policy and administration of the program. At their May 7, 2019 meeting, the Room Tax Commission directed staff to make the appropriate revisions to the policy (and subsequently to the Discover Manitowoc program guidelines and application for funding) and bring this forward for review and consideration by the City's Finance Committee and Common Council. The Finance Committee recommended approval of the amendments on June 24, 2019.

The following summarizes the primary revisions to the existing policy:

2-16-15 Policy	Application Language	How Administered	Recommendation
No withholding amount	Final 10% of award to be withheld until event report complete	Per policy	Do Not Withhold funds. Amend application
Must be tax-exempt non-profit organization	Preference to non-profits but also open to for-profits	Per app	Allow for-profits to apply. Change Policy.
Apps to be submitted and reviewed bi-annually for awards (timeline provided)	Submittal dates identified Nov 30 and May 31	No deadline – accept as requested	Apps to be submitted and reviewed once/year for awards. Accept apps Jan 1 – Feb 28/29. Review and award in March.
75% of funds allocated to special events/Discover grant; 25% set aside for contingency	N/A	N/A	100% set aside for special events/Discover Grant.
Identified creation and details of a Room Tax Allocation Board	Identified Room Tax Allocation Board	Room Tax Allocation Board disbanded January 2017; Room Tax Commission Created April 2016	Remove reference to Room Tax Allocation Board in Policy and replace with Room Tax Commission per city ordinance.
Room Tax Board to report to council at least 2 times/year in writing	N/A	Not done	Delete requirement for reporting from Policy.
Post-event Reporting: Report back to board w/in 6 mos	Post-event Reporting: Report back to board in 90 days	No set time	Report back In Sept for events completed prior to Sept 1 st ; report back March of following year for events Sept 1-Dec 31.
Post-event reporting: Simple form will be provided to grantees w/set questions and request for documentation	Post-event Reporting: Indicates to provide a report, no form.	Applicant-driven report, no form	Prepare a simple form with requested info/data desired.

Attachments: Revised Room Tax Allocations Policy including Discover Manitowoc Grant Policy
Revised Program Guidelines
Revised Application
Existing City Ordinance creating the Room Tax Commission