



**Trek  
"Where the Best Begins"**

**Application for Funding FY 2025/2026**

**Please attach additional sheets as required**

**Fiscal Year 2025-2026 Hotel-Motel Tax**

**Tax Fund Grant Program**

- About the program

The Hotel-Motel tax grant application provides non-profit organizations a mechanism to be considered for funding allocations derived from hotel/motel tax grant revenues. The funds are gross receipt revenues from the renting of all rooms where accommodations are furnished to transient guests for rent. State Code governs the use of revenues derived from the tax. All entities, excepting governmental entities, must be non-profit as recognized by the Internal Revenue Code of the United States to be eligible for the consideration of the allocation of these funds. All recommendations on allocations shall be subject to City Council approval.

**INCOMPLETE APPLICATIONS WILL BE DISQUALIFIED FROM CONSIDERATION**

**General Information**

**Contact Person:** \_\_\_\_\_ **Title:** \_\_\_\_\_

**Email:** \_\_\_\_\_

**Organization Name:** \_\_\_\_\_ **Tax ID/Federal ID #** \_\_\_\_\_

**Organization Street Address:** \_\_\_\_\_

**City:** \_\_\_\_\_ **State:** \_\_\_\_\_ **Zip Code:** \_\_\_\_\_

**Telephone:** \_\_\_\_\_ **Fax:** \_\_\_\_\_

**Applications are due no later than February 1, 2025, to the following address:**

**City of Riverside City Hall  
60 Greene Street  
PO Box 188  
Riverside, Iowa 52327**

### History and Uses

The citizenry of the City of Riverside approved the implementation of the Hotel-Motel Tax in November of 2006 with the tax to become effective January 1, 2007. The percentage approved was seven percent and is imposed upon the gross receipts from the renting of all rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests for rent. The intended use of the tax was to promote community development and tourism in Riverside.

#### **State Code 423A.7 (4) (a) governs the use of revenue derived from the tax and provides that:**

- 1) At least fifty percent of the revenues derived there from for the acquisition of sites for, or constructing, improving, enlarging, equipping, repairing, operating, or maintaining of recreation, convention, cultural, or entertainment facilities including but not limited to memorial buildings, halls, and monuments, civic center convention buildings, auditoriums, coliseums, and parking areas or facilities located at those recreation, convention, cultural, or entertainment facilities or the payment of principal and interest, when due, on bonds or other evidence of indebtedness issued by the County or City for those recreation, convention, cultural, or entertainment facilities, or for the promotion and encouragement of tourist and convention business in the City or County and surrounding areas.
- 2) The remaining revenues may be spent by the City or County, which levies the tax for any city or county operations authorized by law as a proper purpose for the expenditure within statutory limitations of City or County revenues derived from ad valorem taxes.

### Eligibility and Allocation Procedures

All entities, excepting government entities, must be non-profit as recognized by the Internal Revenue Code of the United States to be eligible for the consideration of the allocation of these funds.

All recommendations on allocations shall be subject to City Council approval.

- 1) **Resolution:** Allows council members to allocate funding to requesting organizations through a resolution. Prior to allocating funding, organizations must provide written justifications for the funding requested. Justification would include how the funds will be spent, benefit provided to the City through funding their request, and the positive effect their organization will have on the community if the funding is granted. Eligible applicants would be defined as those organizations that qualify for one of the approved hotel-motel categories. Potential applicants for this funding would have a direct or clearly stated indirect potential impact on the future visitor or cultural enhancements. In addition, organizations submitting applications must provide compelling evidence as to why their particular “special project” should be funded.

**Type of Grant (choice from category 1-4 below)** \_\_\_\_\_

**Requested Amount:** \_\_\_\_\_

**Category 1: Community Culture and Education.** Applicants are educational, cultural, and entertainment-oriented entities that are mission-driven and improve the overall quality of life in Riverside. Organizations must have 501 non-profit status under the Internal Revenue Code. Applicants must have regular hours they are open to the public or a regular series of events open to the public.

**Category 2: Community Recreation and Events.** Applicants are community recreational and event-oriented entities particularly for recreation activities, annual events or limited time events which illustrate a positive impact on the quality of life. Organizations must have 501 non-profit status under the Internal Revenue Code.

**Category 3: New and Emerging Organizations and Events.** Applicants are limited to a total of three successive annual applications for a new or emerging organization or event. The program or event shall show uniqueness, fulfill an

unmet need, or program, and have a positive impact on the quality of life. Organizations must have 501 non-profit status under the Internal Revenue Code.

**Category 4: Service-Related Organizations.** Applicants could apply on an annual basis. Organizations will need to describe the service they provide and the need in the city of Riverside.

### **Eligibility and Allocation Procedures**

#### **Required to be submitted with application:**

- Mission Statement (optional)
- Current Board Member List
- Verify 501 non-profit status
- Annual financial statement

#### **Part 1: Quantitative Section:**

Provide basic quantitative data that is appropriate to your mission. Include the following: number of days open to public, performances, attendees, clients, demographic figures showing where the people who use your services or programs live, local economic impact, etc.

#### **Part 2: Qualitative Section:**

1. Describe cultural educational, recreational, or tourism value your hotel-motel funding request will provide in meeting your organization's mission statement and/or current strategic plan.
2. Identify special and/or unique opportunities your organization's hotel-motel funding request provides residents and tourists in such areas as leisure opportunities, educational opportunities, programs that promote diversity and cultural awareness, special programs, or collections, etc.
3. Identify ways in which your organization works with other organizations to bring visitors to Riverside. Address any of the following that occurred during the previous year: partnerships, collaborations, joint marketing, etc.
4. Detail what your organization has done in the past year to reduce your organization's need for hotel-motel funding. Include sponsorship of events, promotions, fund raising, cost sharing programs, etc.

#### **Part 3: Fiscal Accountability:**

Operating and/or capital requests will require current year budget detail breakdown, in addition a balance sheet showing most recent year-end assets, liabilities, and equity.

### **Quantitative Section**

Briefly describe project (350 words or less)

### **City Responsibilities**

The City, upon receipt from the State of Iowa, will promptly remit payments to grantees receiving funds starting with the first payment in September of each fiscal year.

Disbursements of **capital grants** will be made by the City upon presentation by the grantee of **paid** invoices or other documents in an acceptable form and content as prescribed by the City.

All disbursements of funds shall be subject to the City receiving collected funds from the State of Iowa Department of Revenue.

The City, as part of the annual budget process, will provide an opportunity to receive public input on the allocation of these funds.

The City shall not under any circumstances be obligated financially under this grant application program except to disburse those funds according to the budgeted allocations.

### Assurances

Applicants hereby agree and acknowledge that:

They will expend funds, received because of this application, solely on the described project and programs included within the grant application documents within the fiscal year from which the grant is disbursed.

If they are awarded funds, applicants will include in all appropriate promotions, publicity, advertising, and in printed material the following credit line as applicable:

- ***This project was partially supported by a Hotel-Motel Tax Fund grant from the City of Riverside.***
- ***Our operations are partially supported by a Hotel-Motel Tax Fund grant from the City of Riverside.***
- ***Our operations are and this project was partially supported by a Hotel-Motel Tax Fund grant from the City of Riverside.***

The filing of this application has been approved by the legally authorizing body of the applicant, if applicable.

The facts, figures and information contained in this application including all attachments, are true and correct.

Failure to comply with the administrative rules for this program will result in the forfeiture of funds allocated based upon this application grant.

All records of the grantee relating to this grant application are available during reasonable business hours to the City or their authorized representative upon request.

All records of the grantee related to this grant will be maintained for a period of three years following the date the final grant payment is made.

All grants acknowledge that the source of the grant it is requesting from the City comes from the hotel and motel tax applicable in the City of Riverside as contemplated by Iowa Code Chapter 423A.7(4)(a). The grantee specifically acknowledges the limited use that can be made of hotel and motel tax revenues and assures the City of Riverside that the grant will be used only for allowable purposes as specifically set forth in Iowa Code Chapter 423A.7(4)(a). The grantee additionally and specifically acknowledges and assures the City of Riverside that it will not use the grant for any purpose which would be improper pursuant to this law. Furthermore, the grantee warrants that should it use the grant for any purpose not allowed by the Iowa Code Section 423A.7 (4) (a) that it will reimburse, in full, the City of Riverside the entire amount of the grant.

\_\_\_\_\_  
Officer Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Officer Signature

\_\_\_\_\_  
Date

## Final Reporting

Organizations that received hotel-motel funding for fiscal year 2024/2025 will be required to submit a report by February 1, 2026, outlining how hotel-motel funding was used. This report should show how hotel-motel funding met the quantitative, qualitative, and fiscal accountability your organization provided in the hotel-motel application. This word document should be a maximum of 250 words. ***Failure to file a report by February 1, 2026, with the City of Riverside may result in your organization being disqualified from requesting hotel-motel funding in the next fiscal year. Reports should be mailed to Riverside City Hall, P.O. Box 188, Riverside, Iowa 52327.***

The following items shall be included in the final report, if applicable:

- General attendance last year
- Paid visitor attendance last year
- Attendance by school children last year
- Number of full-time staff
- Number of volunteers last year
- Number of volunteer hours last year
- Regular meetings/agendas concerning your use of grant funds
- Days open to the public
- Number of out-of-town visitors (More than 100 mi.)
- How are number of out-of-town visitors tracked
- Local economic impact
- How your organization works
- Other information- provide information you believe the Council should know

If you receive a grant in this cycle, be prepared to provide this information in your final report.