

City of Columbia FY 2024/2025 Grants Workshop

February 29, 2024

11:00am-12:00pm

Budget & Program Management & Grants Office



We Are Columbia



Grant Workshop Agenda

- ▶ Special Event Permits
- ▶ Grants Offered
- ▶ H-Tax Grant Application Eligibility Requirements
- ▶ South Carolina State Code
- ▶ Committee Process
- ▶ ZoomGrants H-Tax Application Process
- ▶ City Guidelines/Disbursements
- ▶ H-Tax Timeline
- ▶ ZoomGrants Application Process

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City of Columbia Fee Schedule

Special Event Permit Processing Fees ¹		
Event	Application Deadline	Permit Fee
Major Festival or Event² May include: Outdoor entertainment, sale of food/beverages, service of alcohol, and/or generate revenue Expected attendance greater than 1,000	90 days prior to the event	\$100.00
Festival or Event² May include: Outdoor entertainment, sale of food/beverages, service of alcohol, and/or generate revenue Expected attendance less than 1,000		
Parade, Procession, March, Road Race, Bicycle Race Includes the restriction or closure of roadway		
Private or Public Gathering² May include: Sale or service of food/beverages, outdoor entertainment, and /or the service of alcohol	60 days prior to the event	\$50.00
Neighborhood Gatherings, Block Party or Walk Includes the restriction of sidewalk or residential street	30 days prior to the event	\$25.00
Road Closures Permit Processing Fees ³		
Road Closure Request – City Center: <i>Area bound by Elmwood to Blossom and Pickens to the Congaree River</i> Includes closure for crane operations, road work, where the road is closed		
Full Road Closure	15 days prior to event	\$1,000 per day ⁴
Lane Closure	15 days prior to event	\$500 per day ⁴
Road Closure Request –anywhere other than City Center and neighborhood/residential areas: Includes closure for crane operations, road work, etc.		
Full Road Closure	15 days prior to event	\$500 per day ⁴
Lane Closure	15 days prior to event	\$250 per day ⁴
Road Closure Request – Neighborhood & Residential areas <i>Areas designated as residential base zoning districts by the Unified Development Ordinance in Chapter 17 of City of Columbia Ordinances:</i> Includes closure for crane operations, road work, etc.		
Full Road Closure	15 days prior to event	\$50 per day ⁴

NOTES:

City of Columbia Fee Schedule

Special Event City Services Fees			
Service	Rate	Additional Information	Effective Date**
Public Works Roll Carts	\$20.00 per cart	Delivery and pick up from site Includes disposal after pick up.	Effective January 1, 2024
Public Works Employee Onsite to Service Roll Carts	\$32.00 an hour per employee	Will handle the emptying of roll carts during event.	Effective January 1, 2024
Public Works Barricades	\$10.00 per barricade for first 50 barricades \$7.50 per barricade for 51+ barricades	Includes delivery and pick up from event. Number of barricades needed will be determined between CPD and the event coordinator to ensure public safety.	Effective January 1, 2024
Public Works Street Sweeping	\$50.00 per hour	Arranged as needed and/or requested	Effective January 1, 2024
Public Works Blower Operator	\$20.00 per hour per employee	Arranged as needed and/or requested	Effective January 1, 2024
Public Works Traffic Electrician	\$60.00 per hour per employee	Arranged as needed and/or requested	Effective January 1, 2024
Electricity Box Hookup	\$20.00 per box	As needed and/or requested	Effective January 1, 2024
Water Tap Hookup	\$10.00 per tap	As needed and/or requested	Effective January 1, 2024
Police Officer	\$50.00/hour per officer	Minimum of three hours Number of officers needed will be determined between CPD and the event coordinator.	Effective July 1, 2023
Fire Marshal	\$50.00/hour per Marshal	Minimum of three hours	Effective July 1, 2023
Administration Fee	12% of total invoice	12% of total invoice for Administrative Fee	Effective January 1, 2024

**NOTE: These prices will go into effect January 1, 2024 for all events regardless of date event permit was submitted



Grants Offered

- ▶ To be eligible, an organization or fiscal agent must provide proof of their nonprofit status with documentation.

- ▶ South Carolina Secretary of State Office

- ▶ Exempt from federal income tax under Section 501 (C) of the Internal Revenue Code

All Projects/Events must follow both State Code and City Guidelines for grants offered.

- ▶ Hospitality Tax Grant

- ▶ Provides financial support to nonprofit organizations and their projects/events whose mission is to attract tourists by promoting dining in the City of Columbia.

- ▶ Accommodations Tax Grant

- ▶ Provides financial support to nonprofit organizations and their projects/events whose mission is to attract tourists by promoting overnight accommodations in the City of Columbia.

- ▶ Community Promotions Grants

- ▶ General Fund dollars, provide financial support to nonprofit or charitable organizations within the City of Columbia. Currently no funding is available for the Community Promotions Grants.

Hospitality Tax Grant Application Eligibility Requirements

All organizations/projects/events must meet the following eligibility requirements:

- ▶ Organization/fiscal agent must have a non-profit status with documentation from the South Carolina Secretary of States Office or be exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code whose primary goal is to attract additional visitors through tourism promotion.
- ▶ Projects/events must be in the City limits.
- ▶ Promote the attraction of tourist and promote dining in the City (Council has determined a tourist to be anyone traveling from outside of the city limits).
- ▶ Projects/Events must be completed during fiscal year in which they are funded (July 1, 2024 - June 30, 2025)
- ▶ Must be for **eligible** H-Tax expenditures in compliance with the State Code and City Guidelines
- ▶ Completed applications must be submitted in ZoomGrants no later than midnight on March 29, 2024 for consideration by the committee, and approval by Council
- ▶ All materials submitted for Hospitality Tax grant funding are subject to disclosure based on the Freedom of Information Act

South Carolina State Code

State Code

The revenue generated by the hospitality tax must be used exclusively for the following purposes

- ▶ *Tourism-related buildings including, but not limited to, civic centers, coliseums, and aquariums*
- ▶ Tourism-related cultural, recreational, or historic facilities
- ▶ Beach access and re-nourishment
- ▶ Highways, roads, streets, and bridges providing access to tourist destinations
- ▶ Advertisements and promotions related to tourism development; or
- ▶ Water and sewer infrastructure to serve tourism-related demand.

In a county in which at least nine hundred thousand dollars in accommodations taxes is collected annually, the revenues of the hospitality tax authorized in this article may be used for the operation and maintenance of those items above including police and fire protection, emergency medical services, and emergency-preparedness operations directly attendant to those facilities.

Committee Process

The H-Tax Advisory Committee currently consists of eleven voting members appointed by Council. Committee recommendations assist Council in helping determine allocations of funds available.

Committee Process:

- ▶ Review submitted applications, excluding line item agency applications
- ▶ Interview applicants allowing organizations to give a brief presentation of the project/event and answer any questions the committee may have regarding the project/event
- ▶ The Committee always presents recommendations to City Council with a unanimous approval of the committee. All Recommendations are based on the HTAX Guidelines with the goal of all activities replenishing the HTAX Funding Base.
- ▶ The Committee is dedicated to recommending to City Council the awarding of grants to a diverse population. The Committee looks at the size of organization, mission of event, neighborhood of the event, gender, race, background, age and other characteristics. The Committee considers community enrichment projects, festivals, and cultural events/season.
- ▶ The Committee encourages new organizations to collaborate with seasoned organizations in developing their programs, when appropriate.

Committee Process

- ▶ The Committee has traditionally voted to recommend seed money to those new groups having proposals that show viability and sustainability.
- ▶ The Committee has traditionally attempted to maintain consistent funding levels for arts organizations.
- ▶ The Committee has traditionally voted not to recommend funds for Family/HS/College or University reunions, Galas, Dinners, Runs/Walks/Races, Conferences, Pageants, Capital Campaigns, Landscape Improvement Projects; with exception of the occasional City Council request to fund a certain project/event.

City Guidelines/Disbursements

- ▶ Full reimbursement for projects is dependent on receipt of expected H-Tax revenues from the State of South Carolina
- ▶ Applicants are notified of grant status following City Council final approval
- ▶ The City has the right to audit organizations funded, including access to all expenditure records
- ▶ Grantees are required to include City of Columbia logo and the Experience Columbia SC logo on all project advertising, marketing, or promotional materials
- ▶ Statement of Assurance/Certification must be signed before any funds are distributed
- ▶ Only goods and services that comply with the H-Tax Guidelines and State Law are reimbursable
- ▶ Determination of eligibility of expenses must be made by examining each expense and its purpose
- ▶ Quarterly allocations are made when applicable and a portion of funding may be obtained in advance with backup invoices/contracts submitted within 30 days.
- ▶ All funding request and/or request to carry forward funding must be submitted by May 30th
- ▶ Requests received after May 30th may be subject to a percentage deduction penalty

Eligible Expenses

To ensure your grant is processed timely, Hospitality Tax grant funds must be used for tourism-related expenses in the following categories only:

Examples of generally eligible expenses are:

- ▶ Advertising/Marketing/Promotions (printing and design expenses for advertising materials, mailings for advertising, marketing firm in lieu of in-house marketing staff)
- ▶ Security (security used for events is allowable)
- ▶ Entertainment (Artist performances fees only, speaker fees only)

Examples of possibly eligible expenses (determined on a case-by-case evaluation) are:

- ▶ Portion of employee's salary hired to perform eligible function (e.g., marketing manager.) Funding for salaries of any kind will be determined on an individual basis and cannot be requested for the full salary of the paid employee. Reimbursements will require timesheets, proof of payment and must only include employer portion of payroll.

Ineligible Expenses

Examples of generally ineligible expenses are:

- ▶ Non-event related security
- ▶ Artist *per diems*
- ▶ Rentals (e.g., stages, tents, tables, chairs, venue)
- ▶ Decorations
- ▶ Staging or fencing
- ▶ Items given to tourist once they are here (tee shirts, cups, trophies...etc.)
- ▶ Administrative and operating costs of the organization
- ▶ Rent, office equipment and supplies, utilities
- ▶ Food and beverage of any kind for any purpose
- ▶ Insurance, memberships, registrations, permits, donations
- ▶ Credit card receipts without explanation of expenses
- ▶ Maintenance and upkeep of property (except tourism-related building and facilities)
- ▶ Accounting or legal expenses
- ▶ Employee benefits
- ▶ Invoices outside the funding year, transportation or accommodations.
- ▶ Private or member only events
- ▶ Religious or Political
- ▶ Activities in other events already funded by the city

Please note that this list of examples is generally applicable but there may be exceptions to each, which is why each expense must be examined individually.

Reimbursement Request

To request grant reimbursements, a request for payment must be submitted in ZoomGrants. Requests for grant reimbursements are considered for payment when the following items are submitted on time and completely:

1. **Letter of Reimbursement** for project expenses requires a written request on **organizational letterhead** including valid contact information (number/address), and the requested amount.
2. **Reimbursement Request Summary** - complete the form as indicated. Please ensure totals are correct.
 - a. Assign a **“Label #”** and list all invoices/receipts with proof of payment attached as backup

Reimbursement Request Summary							
<small>All fiscal year request must be received by May 30th (refer to H-Tax Guidelines for details.)</small>							
Organization:	(enter organization)						
Project/Event:	(enter project/event)						
Request Date:	(enter request date)						
Request Amount:	(amount)	(This amount must match the request letter & not exceed total invoices/receipts listed below)					
Assign "Label #", and list below each invoice/receipt attached as backup for your request and proof of payment. In the lower right corner of each attachment, indicate the matching "Label #" assigned. Example:							
1A	Invoice	01/10/24	10893	ABC Design	3,000.00	Marketing/Advertising/Promotion	
1B	Check	01/15/24	5608	Proof of Payment			
2A	Receipt	02/03/24	G579	ABC Band	550.00	Entertainment/Artist	
2B	Check	02/17/24	5609	Proof of Payment			
Label #	Document Type	Date	Invoice/ Receipt #	Vendor	Eligible Expenses	Budget Category	Notes
1A							
1B							
2A							
2B							
					0.00		

Reimbursement Request

3. Submit **detailed invoices** and **receipts** verifying eligible expenditures. Include legible photocopies of itemized invoices, reflecting date, description and dollar amount. Monthly statements are not acceptable unless they contain the same pertinent information listed on the invoices. If a copy of a paid invoice is not available, a copy of an executed agreement may be considered (i.e. **artist contracts**). Expenditures must be consistent with the application budget. **Only goods and services that comply with SC State Law and the Hospitality Tax Grant Guidelines are reimbursable.**
4. **Proof of payment** - attach legible photocopy of the **canceled check(s)** to the appropriate invoice to certified proof of payment. If paid by credit card or wire, provide a photocopy of the **credit card statement** highlighting the item purchased. Any other proof of payment will be considered on a case-by-case basis by the Grants Office.
5. Quarterly allocations are made when applicable. A portion of funding may be obtained in advance but back up **documentation** (see #1 - 4) must be submitted within 30 days after event.

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PAYROLL EXAMPLE

Statement of Activity Detail

December 2, 2023 - January 3, 2024

DATE	TRANSACTION TYPE	NUM	NAME	CLASS	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Ordinary Revenue/Expenditures								
Expenditures								
7200 Personnel Expenses								
7210 Salaries								
12/15/2023	Journal Entry	57		10 Operating:15 Operating - H-Tax Eligible	ED Salary - 75% H-Tax Eligible - 12/15/23 payroll	-Split-	2,241.35	2,241.35
12/27/2023	Journal Entry	58		10 Operating:15 Operating - H-Tax Eligible	ED Salary - 75% H-Tax Eligible - 12/27/23 payroll	-Split-	2,241.35	4,482.70
Total for 7210 Salaries							\$4,482.70	
7230 Payroll Tax Expense								
12/15/2023	Journal Entry	57		10 Operating:15 Operating - H-Tax Eligible	ED P/R taxes - 75% elig - 12/15/23 payroll	-Split-	171.46	171.46
12/27/2023	Journal Entry	58		10 Operating:15 Operating - H-Tax Eligible	ED P/R taxes - 75% elig - 12/27/23 payroll	-Split-	171.46	342.92
Total for 7230 Payroll Tax Expense							\$342.92	
Total for 7200 Personnel Expenses							\$4,825.62	
Total for Expenditures							\$4,825.62	
Net Revenue							\$ (4,825.62)	

H-Tax Timeline FY 2024/2025

H-TAX GRANT TIMELINE

Application Cycle:	March 1, 2024 - March 29, 2024
Application Workshop - virtual	February 29, 2024 (new groups required)
Applications Due:	March 29, 2024 - by midnight
Presentations to H-Tax Committee:	TBD
Award Notifications:	TBD Following Council approval
Grant Reimbursement Cycle/Fiscal Year:	July 1, 2024 - June 30, 2025
Deadline Reimbursement Request:	May 30, 2025

ZoomGrants H-Tax Application Process

- ▶ Access to ZoomGrants
- ▶ https://www.zoomgrants.com/zgf/City_of_Columbia/Hospitality_Tax_Grant_FY_24_25
 - ▶ Creating an Account
 - ▶ Account Owner login
 - ▶ Collaborator login
- ▶ Accessing/Completing Application
- ▶ [Hospitality Tax Grant Guideline](#)
 - ▶ Summary Tab
 - ▶ Pre-Application & Eligibility Determination
 - ▶ Application Questions
 - ▶ Budget
 - ▶ Tables
 - ▶ Documents
- ▶ Submitting Application

Questions



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