

Admissions Tax Grant Program Guidelines

PREAMBLE

In 2002, Mt. Crested Butte voters approved a "4% excise tax on the price paid to gain admission to any place or event in the town that is open to the public" to be utilized 25% for transportation and 75% marketing. Voters ratified the modified language of the tax in 2009 to keep the tax from sunsetting and directed "not less than 25 percent of the revenues of such tax to be utilized for transportation; and the remainder of the revenues from such tax to be utilized for marketing and event sponsorship."

In 2019, to respond to the changing economic landscape of Mt. Crested Butte, concerns of unsustainable tourism, and inconsistent applications of Admissions Tax funds, the Mt. Crested Butte Town Council revised the Admission Tax Grant Application to bring more clarity to the process as well as realign the grant with contemporary values regarding tourism and transportation. Thus, the Mt. CB Admissions Tax Grant funds will be allocated annually to the following categories:

- 80% Events Category
 - Signature Events
 - Destination Events
 - Community Growth & Fundraising
- 20% Traditional Marketing (non-event marketing efforts)
 - Non-Profit/Government Organizations
 - For-Profit MTCB Businesses

The primary intent of Admissions Tax Grant funding is to help businesses and nonprofits create events and programming within the Town. The focus of the events/programs should attract community members and visitors, encourage repeat visitation, and stimulate creativity to develop new events while providing a measurable return on investment to the organization and Town.

Organizations applying for the Admissions Tax Grant must fall into one of the following categories: Non-profit (registered as a 501(c)(3) or 501(c)(6)), for-profit, or government agencies/organizations. Organizations that do not meet the requirements outlined above are not eligible to apply for the grant.

APPLICATION CATEGORIES

The following categories were created to provide clarity to applicants and staff; and may be adjusted based on areas of focus. We require applicants to fit their application into one of the categories/subcategories.

<u>Events (80%):</u> Attract new visitors to MTCB with a measurable return, encourage repeat visitation, engage current residents, stimulate creativity to develop new events, and create a positive community impact. All events funded through the Ad Tax grant must occur within the town limits of MTCB at some point during the event. Grant funding can only be awarded for event component expenses occurring within the town limits of MTCB.

Event categories are as follows:

- Signature Events: Signature events are annual events held in the Town of Mt.
 Crested Butte that have a strong following and are a staple for the Town. While they may bring people from outside the Gunnison Valley, many of the event attendees are also local. These events represent the MTCB brand at the highest level, and the loss of any of them would have a negative impact on the Town. Signature events bring in more than 200 guests and/or are events that have been running in MTCB for more than 5 years, that provide a significant positive financial or community impact.
 - O Non-profit or Government organization requirements:
 - There is no cap on the number of years the organization can apply; however, it is required that the non-profit organization benefit from the event in ways of fundraising, donations, merchant, vendor, or ticket sales. The event must include a measurable monetary or community impact that provides a positive benefit to both the organization and the community each year it is held.
 - Funding will be capped at \$15,000. There is no limit to the number of years an organization may apply; future awards will be based on proven positive monetary or community impact.
 - For-profit organization requirements:
 - For the first three years of the organization being in the Signature Event category, there will be no cap on the amount of funding awarded to the applicant. In the first year, the grant requires the applicant to match 75% of the award with their own funds. After that, it's required that the applicant match grant funds 100% (i.e., if the applicant applies for \$5,000 in funding, they will need to match \$5,000 in funding from their own funds, which can include donations from other organizations).
 - After the first three years, funding will be capped at \$10,000 per year. There is no limit to the number of years an organization may apply; future awards will be based on proven positive monetary or community impact.

- Destination Events: This category represents events and programs that bring people
 to MTCB for the event specifically. Visitors will typically stay in the Town of MTCB and
 be in the base area for the event. These events are annual, new, or one-time events.
 Destination events bring in more than 100 attendees with the intention of creating
 enough traction to fully fund the event internally or move into the signature event
 category.
 - O Non-profit or Government organization requirements:
 - It is required that the non-profit or government organization benefit from the event in ways of fundraising, donations, merchant, vendor, or ticket sales. There must be a monetary component to the event that benefits the organization in a positive way and grows each year of programming.
 - Funds may be awarded for up to five total grant cycles. After that, the applicant will need to move into the signature event category or wait at least two years to apply for funding again for the same event.
 - o For-profit organization requirements:
 - In the first year, the grant requires applicants to match 75% of the award with their own funds. After that, the applicant must match the grant funds 100% (i.e., if the applicant applies for \$5,000 in funding, they will need to match \$5,000 in funding from their own funds, which can include donations from other organizations).
 - Funds may be awarded for up to five total grant cycles. After that, organizations are not eligible for additional funding unless they have been designated as a signature event.
- Community Growth & Fundraising Events: These events benefit the community, businesses in the community, and local non-profits. There is no minimum attendee amount, and only Gunnison County organizations can apply for funding.
 - O Non-profit or Government organization requirements:
 - It is required that the non-profit or government organization benefit from the event in ways of fundraising, donations, merchant, vendor, or ticket sales. The event must include a measurable monetary or community impact that provides a positive benefit to both the organization and the community each year it is held.
 - Funds may be awarded for up to five total grant cycles. After that, the applicant will need to move into the signature event category or wait at least two years to apply for funding again for the same event.
 - For-profit organization requirements:
 - The event must include a measurable monetary or community

- impact that provides a positive benefit to both the organization and the community each year it is held.
- In the first year, the grant requires applicants to match 75% of the award with their own funds. After that, the applicant must match the grant funds 100% (i.e., if the applicant applies for \$5,000 in funding, they will need to match \$5,000 in funding from their own funds, which can include donations from other organizations).
- Funds may be awarded for up to five total grant cycles. After that, organizations are not eligible for additional funding unless they have been designated as a signature event.

<u>Traditional Marketing (20%):</u> Mt. Crested Butte is a resort destination. Crested Butte Mountain Resort (CBMR) brings visitors from around the world to play and stay here. This category is meant to benefit and support local MTCB businesses and Gunnison County non-profit organizations through marketing efforts. The goal of this grant category is to help organizations increase revenue or raise community awareness of their services.

Marketing Categories are as follows:

- Gunnison Valley Non-Profit or Government Organization Requirements: Funds
 from this category shall be utilized by Gunnison Valley community non-profits or
 government organizations to bolster their programming or offerings in the Town of
 MTCB.
 - It is required that the non-profit or government organization benefit from their marketing efforts by increasing awareness, monetary value, or program offerings with proven growth each year.
 - There is no cap on the number of years an applicant can apply for funds in this category as long as they show measurable positive community impact and/or positive monetary return.

• For-profit MTCB Business Requirements:

- In the first year, the grant requires the applicant to match 75% of the award with their own funds. After that, it's required that the applicant matches the grant funds 100% (i.e., if the applicant applies for \$5,000 in funding, they will need to match \$5,000 in funding from their own funds, which can include donations from other organizations).
- If marketing efforts do not show a positive monetary return to the organization after five years, the business will not be eligible to apply for funding for three years.

APPLICATION

The Admissions Tax Grant Application & budget form is designed to help applicants clearly demonstrate the value and impact of their proposed event or program for their organization and the Town of Mt. Crested Butte. By providing a detailed summary, aligning the request with Town Council goals, and outlining a specific budget—including anticipated funding sources and community benefits—applicants can present a strong case for support.

The form also encourages transparency through disclosure of other funding sources and accountability by requiring clear marketing plans and evaluation methods.

Application Rules & Regulations:

- First-time applicants/events are required to contact the Admissions Tax point of contact (Ad Tax POC) prior to submitting their application. Applications received from a new applicant without prior contact with the Ad Tax POC will not be considered.
- Organizations and businesses are unable to apply for grant funding that would benefit or support another organization. The organization that will benefit from the Ad Tax Grant is required to be the applicant.
 - o Examples:
 - Advertising, marketing, and travel agencies are not allowed to apply for the Admissions Tax Ad Grant on behalf of their clients to receive funding. They may be hired as a marketing agency by an Admissions Tax Grant recipient, but are not allowed to apply on behalf of others.
 - A for-profit organization wants to host an event with all proceeds going towards a non-profit organization. In this instance, we would ask that the non-profit organization apply.
- Funds for operations may be used to pay most external costs, including but not limited to equipment and services rental, security, etc. Grant funds cannot be used to pay for the applicant's internal staff costs, pay themselves back, or purchase equipment related to the event.
- Funds for marketing can pay for media (print, TV/radio, social media, video, etc.), hiring of talent, production equipment rental, and external services for marketing and advertising.
- Admissions Tax grant funds cannot be used to pay for regular staff salaries, in-house salaries, operating costs (whether marketing-related or not), or purchase assets for the applicant.
 - Example: Hiring a temporary worker (security) for the event is ok. Offsetting
 the salary of a regular employee is not. Renting a PA for announcements
 during the event is ok. Purchasing a PA for the applicant's perpetual use is
 not.
- Sponsorship: The grant funding is to be considered a sponsorship, and any
 advertising, programs, or other listings are required to mention the Town of Mt.
 Crested Butte as a sponsor (the MTCB logo is available for use upon request). If
 marketing funds are awarded, you may be required to include all advertising copies
 with your final report.
- Marketing: It is required that marketing efforts contain a specific call to action and mention the Town of Mt. Crested Butte as a sponsor.
- The Submittal of an application is not a right to funds. The distribution of Admissions
 Tax grant funds is within the sole discretion of Town Council, and all decisions are
 final
- All events and programs must occur within the town limits of Mt. Crested Butte at some point during the event.
- Grant funding can only be awarded for event component expenses occurring within

- the town limits of MTCB.
- Admission tax funds are designed to be used to augment the applicant's existing
 efforts. Grant funds should not be used for regular ongoing programs (unless they
 are a Signature Category event), nor should they be the sole source of program
 funding.

ADDITIONAL CONSIDERATIONS

Additional consideration will be given to:

- Town of Mt. Crested Butte businesses
- New events, programs, and businesses
- Applications that target new markets, groups, and activities
- Organizations or businesses that demonstrate a financial need for the funds
- Applications that have an environmental sustainability component
- Applications that have other/additional funding sources
- Programs and events that occur during traditionally slower times of the year:
 - September 10 February 10
 - April 1 June 15

AWARDING ADMISSIONS TAX FUNDS

Applicants may contact the Admissions Grant POC or Town Councilors before submitting an application to discuss their proposal. After submission, no further contact regarding the application is allowed.

At its discretion, the Council or Ad Tax POC may reach out to applicants for clarification. Town staff will present applications to Town Council during the Admissions Tax Grant Work Session and the Grant Awardee agenda item at a regular Council meeting.

A representative from the applicant organization must attend both meetings and be familiar with the program and application details. Failure to attend either meeting will result in forfeiture of the funding request and denial of the application.

Presentations are not permitted during these meetings. If Council members have questions, they will address Town staff first and may address the applicant directly. All funding decisions made by Town Council are final and not subject to appeal.

Grant awards will be announced at a regular Town Council meeting. Funds may only be used in the manner approved by the Town Council. Prior to any changes to an applicant's proposed use of funds, the applicant shall submit a request to Ad Tax POC for approval. In the event funds are used in a manner not approved by Town Council, the Town reserves the right to request a return of all awarded funds, not just those funds used in contravention of prior approvals. Additionally, any unspent funds shall be returned to the Town.

Receipt of admissions tax grant funds does not guarantee the grant of future funds in subsequent grant cycles for substantially the same (or existing) program.

REPORTING

The Admissions Tax Grant Report is designed to help evaluate the applicant's success and measure the return on investment (ROI) for both the business/organization and the Town of Mt. Crested Butte. Ultimately, applicants should aim to provide a clear summary that demonstrates the event's overall success and the value it brought to their organization and the Town.

Reporting Rules/Regulations:

- 1. Reporting Deadline: Applicants must submit a report within 90 days of the event/program end date or by the deadline in the Admissions Tax Grant Award Letter signed by the applicant, whichever comes first. In the event of a late submission following the applicable reporting deadline, the applicant will be barred from applying for any Town grant for one year from the date of presenting the Admissions Tax Grant Report to Town Council. In the event the applicant fails to submit a report within one year from their event end date, the applicant shall be liable to the Town for a full reimbursement of any disbursed funds.
- Proper Use of Funds: Funds must be used as outlined in the application and in accordance with Admissions Tax Guidelines. Any misuse of funds will result in reimbursement to the Town for all awarded funds and may prevent future grant eligibility.
- 3. Unused Funds: Any unspent funds must be returned to the Town. Remaining funds cannot be carried over to the next year or cycle. Applicants with outstanding balances are ineligible for future grants until reimbursed.
- 4. Complete Reporting: Reports must be accurate and complete. Failure to provide a completed report with all requested data will result in the report being considered late, and the applicant will be barred from applying for any Town grant for one year from the date of presenting the Admissions Tax Grant Report to Town Council.
- 5. Presentation Requirement: Following submission of a report, applicants must attend the staff presentation of their report to Town Council and answer any questions. Failure to attend will bar them from applying for any Town grant for one year.

Additionally, the following are required to be completed by the applicant following their event or program:

- 1. Remit Admissions Tax collected from tickets or admissions sold to the event on the 20th of the month following the first date of the event. For example, if the event date is August 28 to September 2, the remittance deadline would be September 20. Applicants can contact the Finance Department at finance@mtcb.colorado.gov with questions.
- Remit Sales Tax Funds on the 20th of the month following the event if food, beverages, or merchandise have been sold at the event. For example, if the event date is August 28 to September 2, the remittance deadline would be September 20. Applicants can contact the Finance Department at <u>finance@mtcb.colorado.gov</u> with questions.

Town of Mt. Crested Butte Admissions Tax Grant Application Rubric Score Sheet - Events			
EVENT CRITERIA	DOES NOT MEET REQUIREMENTS (0)	MEETS SOME REQUIREMENTS (1-2)	MEETS ALL REQUIREMENTS (3)
Attendance & Visitors	Event is primarily local in focus and attracts minimal participation from residents or visitors outside the immediate organizers. Offers limited benefit or visibility to the town of Mt. Crested Butte.	1: Event engages the local community but draws few visitors from outside the immediate area. Provides some benefit or visibility to the town, but impact is modest. Goal is to meet the attendance requirements of the event category. 2: Event draws a meaningful mix of local residents and visitors from surrounding areas. Contributes to town visibility and community engagement with measurable benefits. Goal is to meet the attendance requirements of the event category.	Event attracts significant participation from both locals and visitors from outside the region. Enhances the town's profile, provides substantial economic or social benefits, and has clear potential for long-term positive impact. Goal is to meet or surpass the attendance goal of the event category.
Quantifiable Return	Applicant does not present a clear plan for quantifying a positive return from the event or program.	Applicant identifies general goals or outcomes but provides little detail on how success or return will be tracked or quantified. Applicant sets clear goals and criteria for measuring a positive return but lacks strong tracking methods or easily verifiable data.	Applicant articulates a clear, measurable goal for a positive return and describes how they will benchmark success in achieving this goal.
Returning Request	Is a returning grant recipient that has not seen success/positive growth in five years.	I: Is a returning grant recipient that has not seen success/positive growth in three to four years. Is a returning grant recipient that has not seen success/positive growth in two years	This is the first year the applicant has applied for event grant funds and/or they are a returning grant recipient that have seen positive growth from the previous year.
Timing of event	Events during July, August or March and peak times in January, February, and December.	Events during June & September. Events during the month of February; or the applicant is applying for a series of events that occur less than three times during the season.	Events during January, April, May, October, November, and December; is a MTCB business; or the applicant is applying for a series of events that occurs three or more times during the season.
Financial need	The applicant demonstrates substantial financial capacity and is likely capable of executing the event or program without Admissions Tax funding support.	1: The applicant could proceed with the event or program independently, but Admissions Tax funding would significantly enhance its scope, quality, or overall community impact. 2: The applicant shows some financial ability to hold the event or program but would struggle to deliver it successfully without Admissions Tax support. Funding would be essential to ensure its quality or community impact.	The applicant demonstrates limited financial capacity and would be unlikely to execute the event or program without Admissions Tax funding and/or is a Mt. Crested Butte based business or organization.
MTCB Business	The applicant does not demonstrate engagement with Mt. Crested Butte businesses within the proposal	1: The event involves one Mt. Crested Butte business and is projected to generate a modest, positive impact. 2: The event involves one or more Mt. Crested Butte businesses and demonstrates a clear, positive outcome for each.	The applicant is a Mt. Crested Butte based business and/or presents a defined, intentional partnership with one or more Mt. Crested Butte businesses to support and strengthen the proposed event or program.
Community Impact	The event provides little to no measurable benefit to Mt. Crested Butte residents, businesses, or visitors and does not align with community goals or contribute to local engagement.	1: The event provides some benefit to the Mt. Crested Butte community (e.g., modest attendance or visibility) with limited outreach or collaboration with local organizations or residents. 2: The event engages Mt. Crested Butte residents and visitors, contributes to local culture, recreation, or economic vitality, and shows measurable community benefits (e.g., supports local nonprofits, volunteerism, or enhances the guest/resident experience). Promotes inclusivity and collaborates with local partners.	The event delivers lasting benefits to Mt. Crested Butte, strengthening community pride, sense of place, and economic vitality. Engages residents, businesses, and visitors, builds strong local partnerships, and leaves a measurable positive impact on the Town and applicant.

Town of Mt. Crested Butte Admissions Tax Grant Application Rubric Score Sheet - Marketing			
MARKETING CRITERIA	DOES NOT MEET REQUIREMENTS (0)	MEETS SOME REQUIREMENTS (1-2)	MEETS ALL REQUIREMENTS (3)
Quantifiable Return	advertising efforts or provide evidence that they will positively impact the organization.	limited detail on now it will impact the organization and/or the town The application outlines thoughtful advertising efforts with a	The application presents a comprehensive, data- informed advertising plan that is clearly tied to organizational goals and/or supports additional business in the town
Evaluation & Tracking	Goals and benchmarks are missing or unclear.	Goals and benchmarks are included but lack measurable outcomes or clear alignment with organizational objectives. Goals and benchmarks are defined and measurable, though some connection between strategies and expected outcomes may need more detail.	Clear methods are outlined to track, measure, and report advertising results and effectiveness. Proposed efforts are expected to have a strong positive impact, with measurable benchmarks that demonstrate potential to meet or exceed objectives and significantly benefit the organization or broader Mt. Crested Butte community.
Returning Request	Is a returning grant recipient that has not seen success/positive growth in five years	success/positive growth in three to four years 2: Is a returning grant recipient that has not seen	This is the first year the applicant has applied for marketing grant funds and/or they are a returning grant recipient that have seen positive growth from the previous year

benefit to Mt. Community Impact businesses, or vi	community (e.g., mode outreach or collaborat 2: Marketing engages 1 wisitors, and does not align with pals or contribute to local on nonprofits, volunteeris	Mt. Crested Butte residents and visitors, lture, recreation, or economic vitality, and nmunity benefits (e.g., supports local	Marketing provides lasting benefits to Mt. Crested Butte while strengthening community pride, sense o place, and economic vitality. It engages residents, businesses, and visitors, builds strong local partnerships, and leaves a measurable positive impact on the Town and the applicant.
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Town of Mt. Crested Butte Admissions Tax Grant Reporting Rubric Score Sheet - Events			
EVENT CRITERIA	DOES NOT MEET REQUIREMENTS (0)	MEETS SOME REQUIREMENTS (1-2)	MEETS ALL REQUIREMENTS (3)
Attendance & Visitors	The event did not meet its attendance goals and had 50% or more fewer attendees than anticipated.	1: The event met its attendance goals but did not generate additional business within MTCB; OR attendance was below goal by 30% or more due to miscalculation or overestimation. 2: The event met its attendance goals and contributed to a small increase in business activity within MTCB.	The event met or surpassed its attendance goals and significantly benefited Mt. Crested Butte businesses by encouraging visitors to stay longer or spend more time in town.
Quantifiable Return	The awardee is unable to quantify or demonstrate a positive return from the event or program for either the organization or the Town.	The awardee provides limited or assumption-based data with little to no tracking, showing some positive return to the organization and the town, but did not meet the benchmarks or goals outlined in their	The awardee clearly quantified and tracked their results, demonstrating a measurable positive return to both the organization and the Town, and met or exceeded the benchmarks or goals set in their application.
Returning Request	Returning event and grant awardee of three years or more and has not demonstrated success or positive growth during that time	1: Returning event and grant awardee of two years or less and has not demonstrated success or positive growth. 2: First-year awardee that did not see success or positive growth; OR is a returning awardee that saw success or positive growth this year but not in the previous year.	First-year awardee that saw success or positive growth; OR a returning awardee that has shown positive growth from the previous year.
Event Timing	The event was held during July, August or March and peak times in January, February, and December OR conflicted with a Town event date.	Event was held during June & September. Event was held in February; or the awardee held a series of events that occurred less than three times during the season.	Event was held during January, April, May, October, November, and December; is a MTCB business; or the awardee held a series of events that occurred three or more times during the season.
Financial Success	The event did not provide a positive monetary return for the organization.	The event provided a modest monetary return for the organization, but did not raise enough funds to cover the grant award. The event provided a modest monetary return for the organization—enough that it matched the grant award.	The event provided a positive monetary return on investment to the organization and to the Town-surpassing the grant award funds that were provided.
MTCB Business	The event did not involve or provide measurable benefit to any Mt. Crested Butte businesses.	1: The event involved one Mt. Crested Butte business and generated a modest, positive impact. 2: The event involved one or more Mt. Crested Butte businesses and demonstrated a clear, positive outcome for each.	The event was hosted by a Mt. Crested Butte based business and/or had a significant, measurable positive impact on Mt. Crested Butte businesses overall.
Community Impact	The event provided little to no measurable benefit to Mt. Crested Butte residents, businesses, or visitors, and did not align with community goals or contribute to local engagement.	1: The event provided some benefit to the Mt. Crested Butte community (e.g., modest attendance or visibility) with limited outreach or collaboration with local organizations or residents. 2: The event engaged Mt. Crested Butte residents and visitors, contributed to local culture, recreation, or economic vitality, and showed measurable community benefits (e.g., supports local nonprofits, volunteerism, or enhances the guest/resident experience). Promoted inclusivity and collaborated with local partners.	The event delivered lasting benefits to Mt. Crested Butte, strengthening community pride, sense of place, and economic vitality. It engaged residents, businesses, and visitors, built strong local partnerships, and left a measurable positive impact on the Town and the applicant.

Town of Mt. Crested Butte Admissions Tax Grant Reporting Rubric Score Sheet - Marketing			
MARKETING CRITERIA	DOES NOT MEET REQUIREMENTS (0)	MEETS SOME REQUIREMENTS (1-2)	MEETS ALL REQUIREMENTS (3)
Quantifiable Return	Advertising efforts were not successful and did not positively impact on the organization, and/or did not meet the benchmark/goal set in the application.	1: Advertising efforts had a minimal impact on the organization and did not meet the benchmark/goal set in the application. 2: Advertising efforts had a positive impact on the organization and were close to meeting the benchmark/goal set in the application.	Advertising efforts had a strong positive effect on the organization and helped them meet their benchmark/goal set in the application or surpassed the original goal; and/or significantly positively affected a MTCB organization/business.
Evaluation & Tracking	The awardee lacked a system for tracking or evaluating marketing activities, resulting in no measurable understanding of how funds were used or which marketing channels generated the greatest benefit.	The awardee demonstrated partial tracking of marketing efforts but provided limited analysis or evidence identifying which channels were most effective. The awardee demonstrated substantial tracking of marketing efforts and identified some effective channels; however, the evaluation lacked a comprehensive analysis across all platforms.	The awardee effectively tracked the performance of all marketing channels and provided a thorough analysis of which channels were most effective in achieving their goals. They met or exceeded benchmarks for every channel.
Returning Request	Returning event and grant awardee of three years or more and has not demonstrated success or positive growth during that time.	Returning event and grant awardee of two years or less and has not demonstrated success or positive growth First-year awardee that did not see success or positive growth; OR is a returning awardee that saw success or positive growth this year but not in the previous year	First-year awardee that saw success or positive growth; OR a returning awardee that has shown positive growth from the previous year.

Community Impact visitors, and did not align with community goals or contribute to local engagement. visitors, contributed to local culture, recreive conomic vitality, and showed measurable	Significant Community Impact. Marketing provided lasting benefits to Mt. Crested Butte, while strengthening community pride, sense of place, and economic vitality. It engaged residents, businesses, and visitors, built strong local partnerships, and left a measurable positive impact on the Town and the applicant.
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