

2ND AMENDED RESOLUTION NO: 2

**A RESOLUTION CREATING THE TOURISM ADVISORY COMMITTEE;
ESTABLISHING MEMBERSHIP; DUTIES AND AUTHORITY.**

WHEREAS, the Roxy Theater Community Trust ("Authority") finds that its beneficiary, the City of Muskogee ("City"), took action to allocate tourism funds of the City to the Authority for administration of the City's Tourism activities;

WHEREAS, prior to approval this Resolution, the Authority unanimously approved the First Amendment to the Roxy Theater Community Trust, hereinafter renamed, the Muskogee Tourism Authority, as directed by the City;

WHEREAS, the Authority finds that the City further directed the authority, and the Authority agreed, to establish a 7-member advisory committee to perform certain duties and responsibilities necessary to assist the Authority in the performance of its functions.

WHEREAS, the Authority originally adopted this Resolution on October 28, 2020, and does now wish to amend the same by this instrument.

**NOW, THEREFORE, BE IT RESOLVED BY THE TRUSTEES OF THE MUSKOGEE
TOURISM AUTHORITY AS FOLLOWS:**

Section 1 – Committee Created

The Muskogee Tourism Advisory Committee is hereby created with its purpose being to serve in an advisory capacity to the Authority on all matters within its purview. The Committee shall meet as often as necessary to fulfill its purpose and its meetings shall be held in compliance with the Oklahoma Open Meeting Act.

Section 2 – Membership

The Committee shall be comprised of seven (7) members, all of whom shall be appointed by, and serve at the pleasure of, the Authority, subject to the following criteria:

- A. one member shall be appointed from within the membership of the Muskogee Hotel/Motel Lodging Association for an initial term of 4-years;
- B. one member shall be appointed from the governing board of Main Street Muskogee for an initial term of 3-years;
- C. one member shall be appointed from the leadership of the Castle of Muskogee for an initial term of 2-years;
- D. one member shall be appointed from among the governing boards of the museums which operate within the City of Muskogee for an initial term of 3 years;
- E. one member shall be the Chairman or Chairman's Designee from the Greater Muskogee Area Chamber of Commerce who shall serve a term commiserate with the term as Chairman;
- F. two members shall be appointed at-large for an initial term of 1-year.

From amongst their members, the Committee shall select a Chair and Vice-Chair. Chair of the board of trustees of the Authority shall serve as an *ex officio*, non-voting member of the Committee.

Section 3 – Terms

The terms of the Committee shall be staggered in accordance with the initial terms outlined in Section 2 above. All vacancies which may occur shall be filled for a term of 4-years.

Section 4 - Duties and Authority

PURPOSE: Funding allocations to the Muskogee Tourism Authority are governed by the City of Muskogee. The Authority receives a percentage of Hotel/Motel Tax to promote visitor ship to the City of Muskogee through marketing, advertising, collaboration, and solicitation of competitive bids to attract prospective organizations to the community. This procedural outline serves as guidance for the administration of Grants as authorized by the governing body of the Muskogee Tourism Authority.

POLICY: Tourism is the management and practice of initiatives to increase visitors to the City of Muskogee and positively impact the city's economic vitality through partnerships, collaboration, and effective marketing strategies. Funding to support activities and events must be in line with tourism-related activities and events such as but not limited to leisure, meetings, conferences, sports, outdoor recreation, film, music, or culture. Management, with consultation of the Board Chair and Executive Committee, may deviate from this policy in the best interest of the Authority and the promotion of Tourism.

Grant Category #1: Event Sponsorships:

Maximum Award: \$500

Timeline: Monthly at Board of Trustees Meetings

This level of support is provided to organizations for events or projects that encourage tourists to visit Muskogee. This activity encourages marketing and increases the presence of "Visit Muskogee" to target markets and sectors. Applicants will submit their application to management for review, then management will make recommendations to the Muskogee Tourism Authority Board of Trustees for final approval.

Eligibility:

- Established Organization with a minimum 1 year successful event preparation experience.
- Project or events designed to target one or more of these tourism sectors: leisure, meetings, conferences, sports, outdoor recreation, film, music, or culture.
- Event must have a printed publication or verifiable digital publication for distribution.

- Event must be or have a component open to the public.

Funding Disbursements

- Applicants approved for funding will receive sponsorship payment one week prior to the date of the event, provided the applicant provides a completed W-9 and other requested documentation.
- Post event report data will not be used to reduce the award amount. However, funding will not be provided to the grantee if the event did not occur. Previous grant funds may be requested to be returned if an event did not occur.
- Funding is based the on current year budget, and no guarantees of future funding.
- All organizations are welcome to apply for funding. However, the Muskogee Tourism Authority funds may not be used for political parties, or affiliated groups.

Grant Category #2: Tourism Support Grant:

Maximum Award: \$5,000.00

Timeline: Quarterly at Advisory Committee Meeting and Board of Trustees

This level of support is required to adhere to the competitive application process. Applicants are seeking funding to support large events attracting significant numbers of guests. While other tourism-related entities are allocated hotel/motel dollars through the City of Muskogee, the Muskogee Tourism Authority is the lifeline and connection for the relationship between the hoteliers and tourism efforts. Therefore, as part of this competitive process, a requirement of at least one overnight stay is included in the rubric for consideration. Funding will be made on a reimbursement basis. No funds will be disbursed without proper reimbursement documentation. Grants should be submitted to management for review of completeness, then sent to the Muskogee Tourism Authority's Advisory Committee to make a recommendation for funding, and finally sent to the Muskogee Tourism Authority's Board of Trustees for final approval. Application must be submitted a minimum of 90 days prior to each event or project.

Eligibility:

- Established Organization with a minimum 1 year successful event preparation experience.
- Project or events designed to target one or more of these tourism sectors: leisure, meetings, conferences, sports, outdoor recreation, film, music, or culture.
- Event must have a printed publication or verifiable digital publication for distribution.
- Event must be or have a component open to the public.
- Event must draw a substantial number of non-county visitors.
- Event must include a minimum requirement of at least one overnight stay.
- Event must contain a marketing/advertising plan to individuals outside the county.
- Event must demonstrate they have a minimum of 50% of the requested amount as a match for funding the project.

Funding Disbursements

- Applicants approved for funding must submit expenses eligible for reimbursement
- 50% of reimbursement will be made one week prior to the event
- 50% of reimbursement will be made after the event has occurred and the post-event report has been submitted.
- No funds will be disbursed without the proper reimbursement documentation.
- Post event report data will not be used to reduce the award amount. However, funding will not be provided to the grantee if the event did not occur. Previous grant funds may be requested to be returned if an event did not occur.
- Funding is based on the current year budget, and no guarantees of future funding.
- All organizations are welcome to apply for funding. However, the Muskogee Tourism Authority funds may not be used for political parties, or affiliated groups.

Grant Category #3: Collaboration Grants:

Maximum Award: No Limit

Timeline: Annually, July 1st

The Muskogee Tourism Authority accepts proposals for collaboration once per year. These applications are due no later than July 1st for events or projects that occur in the fiscal year (July 1 – June 30). Collaboration Grants are reserved for partner attractions, or brand new events/projects seeking a co-host, or established events/projects that are seeking a co-host to add a new element to their event or project. All projects or events must be designed to benefit Tourism and the City's economic impact. Applications will be accepted only once per year. The applications should be submitted to the Muskogee Tourism Authority Board of Trustees for approval during the July Board of Trustees meeting.

Eligibility:

- Partner attractions which receive City support (including the Muskogee Civic Center, Parks and Recreation, Three Rivers Museum, Batfish, Roxy Theater, OK Music Hall of Fame, and others); or
- New events or projects that would like to partner with Visit Muskogee to co-host their event. This collaboration request should be submitted prior to the planning of their event or project; or
- Existing events or projects that would like to partner with Visit Muskogee to co-host a new element to their existing event or project. This collaboration request should be submitted prior to the planning of the new addition to the event or project.

Funding Disbursements:


- Funding disbursements shall be made according to the Collaboration Agreement approved by the Muskogee Tourism Authority Board of Trustees.
- Funding is based the on current year budget, and no guarantees of future funding.
- All organizations are welcome to apply for funding. However, the Muskogee Tourism Authority funds may not be used for political parties, or affiliated groups.

PASSED AND APPROVED BY THE BOARD OF TRUSTEES OF THE MUSKOGEE TOURISM AUTHORITY THIS 8th DAY OF December, 2022.

MUSKOGEE TOURISM AUTHORITY


Daniel Chepkauskas
Chair of the Board of Trustees

ATTEST:



Tracy Cole
Trust Secretary/Treasurer



2nd Amended

RESOLUTION NO. 3

A RESOLUTION CREATING FINANCIAL, CLAIMS APPROVAL PROCEDURES, ASSET CAPITALIZATION, RESERVE FUND, AND GRANTS APPLICATION PROCEDURES

WHEREAS, the Muskogee Tourism Authority finds it prudent to create financial procedures to ensure appropriate accountability of all public funds in its custody and control;

WHEREAS, Oxford Productions, Inc., as managing agent for the Authority, is designated the Purchasing Agent of the Authority.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE MUSKOGEE TOURISM AUTHORITY AS FOLLOWS:

Section 1. Financial Policy and Procedures

- A. Purchased by Purchasing Agent. All purchases of supplies, equipment or services on behalf of the Authority shall be made by the Purchasing Agent, through its authorized employees, in accordance with the management agreement entered into by and between the Authority and the Purchasing Agent and this policy. The Purchasing Agent shall comply with all applicable competitive bidding requirements imposed by state law. All purchases by the Purchasing Agent must be documented and approved after disbursement in accordance with this policy.
- B. Emergency Purchases. The Purchasing Agent may make emergency purchases in cases that have or could impose significant provable loss to the authority or where human life or property is endangered. When an emergency condition arises, and the need cannot be met through normal purchasing methods, the emergency purchase shall be made with such competition as is feasible under the circumstances. The person responsible for the emergency purchase shall obtain prior approval from the Board Chair and make a written determination stating the basis of the emergency purchase and for the selection of the particular contractor. This statement shall be sent to the Board of Trustees as soon as possible.
- C. Board Chair may Investigate. The Board Chair has full authority to question the quality, quantity, kind, and source of materials and services being requisitioned.
- D. Splitting or Stringing Purchases. Splitting or stringing purchases is the practice of issuing multiple purchase orders, petty cash transactions or requisitions for purchasing like items and services or separating a complete project, with the willful intent to circumvent the purchasing policy. Splitting or stringing purchases is a violation of Authority policy and state law. Persons discovered splitting or stringing purchases may be subject to discipline up to and including termination. THIS PRACTICE WILL NOT BE TOLERATED.

Section 2. Claims Approval Procedure

At each regular board meeting, all purchases made in the previous months should be presented to the Authority by the Purchasing Agent for post-approval in the form of claims. The report shall be prepared by the Purchasing Agent in such manner and form as to be clear, concise, and fully

identify to whom all claims were paid, the amount paid, the justification of each, and include any other information deemed necessary by the Authority. If the report of the Purchasing Agent is found to be correct, the Authority shall thereafter approve the same and a copy of the same shall be kept in the same manner as all other financial records of the Authority. If the report is incorrect or additional information is required, the Authority shall direct an investigation of the claim to occur in order to provide additional information. If the claim is disallowed, the Authority shall cause any such action permitted by state law to be taken. The Purchasing Agent shall furnish any financial reports to any Trustee of the Authority on demand.

Section 3. Capitalization of Assets Policy

For the purposes of auditing standards, the Authority shall consider for capitalization, and thus subject to depreciation, any asset which (A) was acquired for use in operations, (B) which has a useful life of at least one years and (C) must have a cost value exceeding Two Thousand Five Hundred Dollars (\$2,500.00). Such expenditures include the cost of renovation, betterments, or improvements to assets which add to the permanent value of the asset, make the asset better than it was when acquired, or extend its useful life beyond its original useful life. Costs (A) below the \$2,500.00 threshold for capitalization or (B) which neither significantly add to the permanent value of an asset nor prolong its useful life shall be expensed.


Section 4. Reserve Fund

The Authority received approximately \$180,000 from the City of Muskogee to be used for Capital expenditures in 2020, which the Authority set aside in an Arvest Bank Account entitled "Visitor Center Fund." The City's requirement to expend said funds in the manner listed above, expired after a 12 month period and therefore the Authority hereby directs the Arvest Visitor Center Fund Account be amended to "Operating Reserve Fund." The Authority directs funds held in said account be used to provide sufficient cash flow to meet the daily financial needs of the Authority, to sustain Authority services in the event of unexpected financial disruptions, and for such further purposes as the Authority may determine proper.

Section 5. Grants Policy

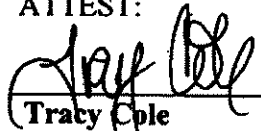
In the performance of its public functions, the Authority makes grants to various grantees which further the goals of the Authority. Prospective grantees shall make written application for any and all grant opportunities to the Purchasing Agent. The Purchasing Agent shall present such completed application to the Tourism Advisory Committee for review. The Committee shall determine, at a minimum, if the requested grant is consistent with the goals of the Authority and, if so, the recommended amount of granting funding to be provided. The Committee shall make such a recommendation to the Board of Trustees, which shall have authority to approve, reject, or modify any such recommendation. In certain peculiar instances which, in the opinion of the Purchasing Agent, warrant such treatment, grant applications may be presented to the Board of Trustees without first review by the Committee. Furthermore, the Purchasing Agent may make determinations for grant funding when a grant is considered out of cycle. These determinations must be reported back to the Board of Trustees through the Claims process.

APPROVED THIS 17th day of November, 2022.



Daniel Chepkauskas
Chair

ATTEST:



Tracy Cole
Secretary/Treasurer

*Updated
per IRS.*

RESOLUTION NO. 4

A RESOLUTION ADOPTING AN EMPLOYEE RETIREMENT SYSTEM, DEFINED CONTRIBUTION PLAN FOR MUSKOGEE TOURISM AUTHORITY; PROVIDING RETIREMENT BENEFITS FOR ELIGIBLE EMPLOYEES OF MUSKOGEE TOURISM AUTHORITY; PROVIDING FOR PURPOSE AND ORGANIZATION; PROVIDING FOR DEFINITIONS; PROVIDING FOR ELIGIBILITY AND PARTICIPATION; PROVIDING FOR EMPLOYER AND EMPLOYEE CONTRIBUTIONS; PROVIDING FOR ACCOUNTING, ALLOCATION, AND VALUATION; PROVIDING BENEFITS; PROVIDING FOR REQUIRED NOTICE; PROVIDING FOR AMENDMENTS AND TERMINATION; PROVIDING FOR TRANSFER TO AND FROM OTHER PLANS; CREATING A COMMITTEE AND PROVIDING FOR POWERS, DUTIES, AND RIGHTS OF COMMITTEE; PROVIDING FOR PAYMENT OF CERTAIN OBLIGATIONS; PROVIDING FOR DURATION AND PAYMENT OF EXPENSES; PROVIDING FOR EFFECTIVE DATE; PROVIDING FOR VESTING SCHEDULES; PROVIDING FOR A FUND TO FINANCE THE SYSTEM TO BE POOLED WITH OTHER INCORPORATED CITIES, TOWNS AND THEIR AGENCIES AND INSTRUMENTALITIES FOR PURPOSES OF ADMINISTRATION, MANAGEMENT, AND INVESTMENT AS PART OF THE OKLAHOMA MUNICIPAL RETIREMENT FUND; PROVIDING FOR PAYMENT OF ALL CONTRIBUTIONS UNDER THE SYSTEM TO THE OKLAHOMA MUNICIPAL RETIREMENT FUND FOR MANAGEMENT AND INVESTMENT; PROVIDING FOR NON-ALIENATION OF BENEFITS AND LOSS OF BENEFITS FOR CAUSE; ADOPTING THOSE AMENDMENTS MANDATED BY THE INTERNAL REVENUE CODE; PROVIDING FOR EMPLOYER PICKUP OF MANDATORY CONTRIBUTIONS; PROVIDING FOR REPEALER AND SEVERABILITY

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF MUSKOGEE TOURISM AUTHORITY:

Section 1. That pursuant to the authority conferred by the laws of the State of Oklahoma, and for the purpose of encouraging continuity and meritorious service on the part of Authority employees and thereby promote public efficiency, there is hereby authorized created, established, and approved and adopted, effective as of July 1, 2021, the funded Plan designated "Employee Retirement System of Muskogee Tourism Authority, Defined Contribution Plan," (hereinafter called System), an executed counterpart of which is marked Exhibit "A" (Joinder Agreement) and Exhibit "B" (Defined Contribution Master Plan) and attached hereto as part hereof.

Section 2. ADMINISTRATION. For the purpose of administration of the System there is hereby established a Committee, which shall be the members of the Board of Trustees of Muskogee Tourism Authority, as now existing or as from time to time duly elected or appointed and constituted. The powers and duties of the Committee shall be as set forth in the System instrument attached hereto as Exhibit "B".

Section 3. FUND. A fund is hereby provided for the exclusive use and benefit of the persons entitled to benefits under the System. All contributions to such fund shall be paid over to and received in trust for such purpose by the Authority. Such Fund shall be pooled for purposes of management and investment with similar funds of other incorporated cities, towns, and municipal trusts in the State of

Oklahoma as a part of the Oklahoma Municipal Retirement Fund in accordance with the trust agreement of the Oklahoma Municipal Retirement Fund, a public trust. The Authority shall hold such contributions in the form received, and from time to time pay over and transfer the same to the Oklahoma Municipal Retirement Fund, as duly authorized and directed by the Board of Trustees. The Fund shall be nonfiscal and shall not be considered in computing any levy when the annual estimate is made to the County Excise Board.

Section 4. APPROPRIATIONS. The Muskogee Tourism Authority, is hereby authorized to incur the necessary expenses for the establishment, operation, and administration of the System, and to appropriate and pay the same. In addition, the Muskogee Tourism Authority, is hereby authorized to appropriate annually such amounts as are required in addition to employee contributions to maintain the System and the Fund in accordance with the provisions of the Defined Contribution Plan. Any appropriation so made to maintain the System and Fund shall be for deferred wages or salaries, and for the payment of necessary expenses of operation and administration to be transferred to the trustees of the Oklahoma Municipal Retirement Fund for such purposes and shall be paid into the Fund when available, to be duly transferred to the Oklahoma Municipal Retirement Fund.

Section 5. SPECIAL INCOME TAX TREATMENT FOR CONTRIBUTIONS UNDER IRC414. The Plan contains provisions which are intended to constitute a pick-up program by the Employer which satisfies the requirements of section 414(h)(2) of the Internal Revenue Code of 1986 (the "Code"); and the Plan, be, and it is, approved and adopted as of the date therein stated; and required contributions described in Section 5 of the Joinder are designated as "picked-up" by the employer so as to not be included in Plan Participants' gross income for Federal income tax purposes as provided in Section 414(h)(2) of the Code. All such required contributions are to be paid by the employer in lieu of contributions by the Plan Participant. No Participant in the Plan shall have the option of choosing to receive the amounts of required Contributions directly in lieu of having such amounts paid by the employer to the Trustees of the Plan.

Section 6. EXECUTION. The Chairman and Secretary be and they are each hereby authorized and directed to execute (in counterparts, each of which shall constitute an original) the System instrument, and to do all other acts and things necessary, advisable, and proper to put said System and related trust into full force and effect, and to make such changes therein as may be necessary to qualify the same under Sections 401(a) and 501(a) of the Internal Revenue Code of the United States. The counterpart attached hereto as Exhibit "A" and Exhibit "B", which has been duly executed as aforesaid simultaneously with the passage of this Resolution and made a part hereof, is hereby ratified and confirmed in all respects.

This Committee is hereby authorized and directed to proceed immediately on behalf of the Muskogee Tourism Authority, to pool and combine the Fund into the Oklahoma Municipal Retirement

Fund as a part thereof, with similar funds of such other cities and towns, for purposes of pooled management and investment.

Section 7. REPEALER. Any Resolution inconsistent with the terms and provisions of this Resolution is hereby repealed, provided, however, that such repeal shall be only to the extent of such inconsistency and in all other respects this Resolution shall be cumulative of other Resolutions regulating and governing the subject matter covered by this Resolution.

Section 8. SEVERABILITY. If, regardless of cause, any section, subsection, paragraph, sentence or clause of this Resolution, including the System as set forth in Exhibit "A" and Exhibit "B", is held invalid or to be unconstitutional, the remaining sections, subsections, paragraphs, sentences, or clauses shall continue in full force and effect and shall be construed thereafter as being the entire provisions of this Resolution.

END

The undersigned hereby certifies that the foregoing Resolution was introduced before the Board of Trustees of the Muskogee Tourism Authority on the 15th day of April, 2021, and was duly adopted and approved by the Chairman and Board of Trustees on the 15th day of April, 2021, after compliance with notice requirements of the Open Meeting Law (25 OSA, Sections 301, et. seq.).

MUSKOGEE TOURISM AUTHORITY

By

Jaime Stout

ATTEST:

Sharon Kay
Secretary

