

CITY OF SEGUIN

RESOLUTION NO. _____

STATE OF TEXAS

RESOLUTION APPROVING THE AGREEMENT TO DELEGATE USE AND EXPENDITURE OF HOTEL OCCUPANCY TAX REVENUE BETWEEN THE CITY OF SEGUIN AND THE SEGUIN CONSERVATION SOCIETY

WHEREAS, the City of Seguin approved funding for the Seguin Conservation Society for fiscal year 2023 not to exceed \$9,500; and

WHEREAS, the Seguin Conservation Society agrees to provide the services as mentioned in the attached agreement, and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Seguin, Texas that:

1. The Agreement to Delegate Use and Expenditure of Hotel Occupancy Tax Revenue between the City of Seguin and the Seguin Conservation Society attached hereto is approved.
2. The City Manager is authorized to enter into this agreement.

PASSED AND APPROVED this 1st day of November, 2022.

Donna Dodgen, Mayor

ATTEST:

Naomi Manski, City Secretary

AGREEMENT TO DELEGATE USE AND EXPENDITURE
OF HOTEL OCCUPANCY TAX REVENUE
(Seguin Conservation Society)

This Agreement is made this 1st day of October, 2022, by and between the City of Seguin, Texas, a municipal corporation of Guadalupe County, Texas, and the Seguin Conservation Society (“Delegee”).

I.

The City of Seguin, Texas, by authority of powers granted to it under state statutes and City of Seguin Charter has heretofore enacted a local hotel occupancy tax on occupants of hotels within the City of Seguin.

II.

As part of its Obligation under state statutes [primarily Texas Tax Code, Section 351.101] to use local hotel occupancy tax funds for attracting and promoting tourism and the convention and hotel industry, and in consideration for the Delegee attracting and promoting tourism for the visitor market from which the City of Seguin derives direct tourist income benefit, and provided that the Delegee complies with the other terms of this Agreement, the City of Seguin hereby agrees to pay the Delegee a portion of the local hotel occupancy tax funds as follows:

City of Seguin shall pay the lesser of eleven thousand one hundred fifty dollars (\$9,500.00), or the amount actually expended on eligible budgeted items as set out below as specific areas, in quarterly installments to the Delegee for the 2023 fiscal year, if the Delegee holds the event for which the funds have been authorized. If the event is not held, delegee shall not be eligible for funding. The City of Seguin has budgeted \$900,000 in estimated hotel occupancy tax collections for fiscal year 2023. If the actual revenue for fiscal year 2023 is not \$900,000, the delegee’s final quarterly installment will be reduced on a pro rata basis with the other organizations’ funding for fiscal year 2023.

Delegee acknowledges that in no event shall the Delegee be entitled to no more than the lesser of nine thousand five hundred dollars (\$9,500.00), or the amount actually expended in the specific areas set out below, in hotel occupancy tax revenue for the 2023 fiscal year.

Delegee agrees that any local hotel occupancy tax funds paid to it by the City of Seguin shall be used only in the following specific areas:

Historical restoration and preservation projects or activities or advertising and conducting solicitations and promotional programs to encourage tourists and convention delegates to visit preserved historic sites or museums;

- 1) at or in the immediate vicinity of convention center facilities or visitor information centers; or*
- 2) located elsewhere in the municipality or its vicinity that would be frequented by tourists and convention delegates.*

Delegee also agrees that advertising and signage for all events funded or partially funded under this agreement shall contain the following wording:

Partial funding for this event was provided by the City of Seguin, Texas.

As part of its quarterly reports, Delegee shall provide copies of advertising, signage, or other proof that the above statement was included.

In order to be eligible for funding from Hotel Occupancy Taxes, the Delegee promised to undertake the Heritage Christmas Tour of Homes, events at the Texas Theatre and social media and mail program which attracts tourists to the City. The Heritage Christmas Tour of Homes is to be held on December 3, 2022. Events at the Texas Theatre occur throughout the year. If the event is not held and the organization wishes to substitute another event, the organization must come before City Council no less than one month prior to the new event. This event must meet the objective for use of hotel occupancy tax funds as set out in the Texas Tax Code. In the event that these events are not held, then funding to the Delegee will be reduced accordingly.

III.

It is expressly understood and agreed by and between the parties that the Delegee is hired and engaged as an independent contractor and is not an officer, agent or employee of the City of Seguin.

IV.

Delegee shall provide to the City, prior to obtaining any local hotel occupancy tax funds, a proposed budget for the upcoming year including a listing of each scheduled activity, program or event that is directly funded by the revenue provided, said budget to be approved by the City Council in writing in advance of the release of any local hotel occupancy tax funds. It is understood and agreed by and between the parties that, upon budget approval by the City, a fiduciary duty is created in the Delegee with respect to each expenditure of revenue provided.

Delegee shall also provide to the City, prior to obtaining any local hotel occupancy tax funds, a list of events for the period October 1, 2022 through September 30, 2023. These events may be posted on the Seguin Convention and Visitors' Bureau website. If any events are added or deleted during this period, delegee shall immediately notify the Director of Finance for the City.

Thereafter, the Delegee shall provide to the Seguin City Council periodic reports, at least quarterly, on the activities that are conducted to benefit City of Seguin tourism, as well as an annual financial statement listing the expenditures made from revenue from the local hotel occupancy tax. These quarterly reports are to be provided to the City of Seguin's Director of Finance by the 15th day of October, January, April and July for the quarters immediately preceding these dates. These reports must be submitted on the City of Seguin's forms provided as Attachment A to this Agreement. If the quarterly reports are not received by these dates and/or not submitted on the required forms, the City will not issue a payment for said quarter. It is further agreed by the Delegee that it shall maintain said revenue in a separate account established for that purpose and that it shall not commingle that revenue with any other money or maintain it in any other account.

Delegee shall also provide a Post Event Report Form as provided as Attachment B to this Agreement within ten (10) days following the event that is funded by the use of hotel occupancy tax funds. Failure to submit a completed Post Event Report Form may delay the disbursement of payments to the Delegee; the City reserves the right to withhold quarterly payments to the Delegee until the time that all required post-event forms have been submitted.

The Delegee shall maintain complete and accurate financial records of each expenditure of local hotel occupancy tax revenue and, upon request of the City Council or other person, shall make the records available for inspection and review. These records may be audited by an outside auditor appointed by the City at the City's expense. The Delegee shall provide a contact name, address and phone number for the audit along with this signed Agreement. The Delegee shall cooperate in all respects with the auditor and assist the auditor in gathering the records necessary for the audit. It is understood and agreed by and between the parties that hotel occupancy tax funds may be spent by the Delegee for day-to-day operations including supplies, salaries, office rental, travel expenses, and other administrative costs, if same have been previously approved in the budget and if directly related to the activities authorized under this Agreement. If a municipal or other public or private entity that conducts an activity authorized under this Agreement conducts other activities that are not authorized under this Agreement, the portion of the total administrative costs of the entity for which hotel occupancy tax revenue may be used may not exceed the portion of those administrative costs actually incurred in conducting the authorized activities.

Delegee is prohibited from using any hotel occupancy tax funds to directly or indirectly communicate, influence, attempting to influence, or otherwise lobby any political entity, an agent or employee of a political entity, or any political campaign. Any violation of this prohibition shall result in disqualification from receiving future funds.

As a further condition of receiving funds from the City, Delegee certifies that it has paid all ad valorem taxes that it may owe, that no liens exist on Delegee's property, and that Delegee has no other unpaid debt to the City.

V.

This Agreement shall be effective the 1st day of October, 2022, and shall continue in force until September 30, 2023. Either the City or the Delegee shall, upon affording proper written notice in the manner hereinbelow provided, have the option to terminate this Agreement at any time within thirty (30) days after giving such notice. Expiration or termination of this Agreement does not, however, relieve the Delegee of any requirement to file reports or otherwise account for the expenditure of all funds received prior to expiration or termination of this Agreement.

VI.

Any notice necessary or appropriate relative to this Agreement shall be effective when deposited in the United States mails, either certified or registered mail, postage prepaid and addressed to the City Manager, City of Seguin, P.O. Box 591, Seguin, Texas 78156, or to the Delegee, Post Office Box 245, Seguin, Texas 78156.

VII.

No part of this Agreement may be assigned or delegated without the prior written consent of the other party, and any attempted assignment of benefits or rights or delegation of duties or obligations shall be a breach of this Agreement. However, nothing in this Agreement shall prohibit the Delegee from participating with regional or state tourism programs or to contract for joint promotion with other agencies.

VIII.

This Agreement shall be governed by and construed under the laws of the State of Texas; however, Delegee further agrees that it will comply with all applicable federal and state laws, local ordinances and local codes.

IX.

INDEMNITY CLAUSE

The Delegee agrees to and shall indemnify and hold harmless and defend the City of Seguin, Texas, its officers, agents, and employees from any and all claims, losses, causes of action and damages, suits, and liability of every kind including all expenses of litigation, court costs, and attorney fees, for injury to or death to any person, or

for damage to any property, arising from or in connection with the operations of the Delegee, its officers, agents and employees, carried out in furtherance of this Agreement. It is the expressed intention of the parties hereto, both the Delegee and the City of Seguin, that the indemnity provided for in this paragraph is also an agreement by the Delegee to indemnify and protect the City of Seguin from the consequences of the City of Seguin's own negligence, where the negligence is a concurring cause of the injury, death, or damage.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date and year first above written.

CITY OF SEGUIN, TEXAS

Attest:

By: _____
Steve Parker, City Manager

SEGUIN CONSERVATION SOCIETY

Attest:

By: _____
_____, President

QUARTERLY HOTEL OCCUPANCY TAX REPORT FORM

FOR QUARTER ENDED _____

Beginning Balance as of _____

This should equal the ending balance of the preceding quarter

Revenues:

Include occupancy tax money received from City of Seguin

Total Revenues:

Expenditures:

Include only funds spent from money received from City of Seguin.

These expenditures must meet requirements in Texas Tax Code Section 351.101

Total Expenditures:

This total should equal the "Total Expenditures" on the Disbursements Journal for the same quarter.

Net Revenues (Expenditures)

=====

Ending Balance as of _____

DISBURSEMENTS JOURNAL

<u>Date</u>	<u>Check #</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
			These expenditures must meet the requirements in Texas Tax Code 351.101	

Total Expenditures

POST EVENT REPORT FORM

HOTEL OCCUPANCY TAX FUNDING

By law of the State of Texas, the City of Seguin collects a Hotel Occupancy Tax (HOT) from hotels, motels, and bed & breakfast inns. The revenue from the HOT may be used only to directly promote tourism and the convention and hotel industry. According to the “Agreement to Delegate Use and Expenditure of Hotel Occupancy Tax Revenue” between the Seguin Conservation Society and the City of Seguin, the HOT funds expended by your organization are limited to:

Historical restoration and preservation projects or activities or advertising and conducting solicitations and promotional programs to encourage tourists and convention delegates to visit preserved historic sites or museums;

- 1) at or in the immediate vicinity of convention center facilities or visitor information centers; or*
- 2) located elsewhere in the municipality or its vicinity that would be frequented by tourists and convention delegates.*

According to the above-mentioned agreement, your organization is required to submit a Post Event Report Form within ten (10) days following the event funded by the use of HOT funds.

Post Event Report Form

(Form shall be submitted within ten (10) days following the event)

ORGANIZATION INFORMATION

Date: _____

Name of Organization: _____

Address: _____

City, State, Zip: _____

Contact Name: _____

Contact Phone Number: _____

PROJECT OR EVENT

Name of Event or Project: _____

Date of Event or Project: _____

Primary Location of Event or Project: _____

Primary Purpose of Funded Event/Project: _____

Amount Used from Hotel Occupancy Tax Funds (Cannot be more than the Ending Balance of the Quaterly Report submitted for quarter prior to event): _____

How Were the Funds Actually Used? _____

Actual percentage of funded Event costs covered by hotel occupancy tax: _____

How many years have you held this Event or Project: _____

How many people did you predict would attend this Event? (number submitted in application for hotel occupancy tax funds): _____

What would you estimate was the actual attendance at the Event? _____

How many room nights were generated at Seguin hotels, motels or bed & breakfasts by attendees of this Event or Project? _____

If this Event has been funded by hotel occupancy tax in the last three years, how many room nights were generated at Seguin hotels, motels, or bed & breakfasts by attendees of this Event or Project? If records were not kept, please estimate the number of room nights and indicate if it is an estimate.

Last Year _____

Two Years Ago _____

Three Years Ago _____

What method did you use to determine the number of people who booked rooms at Seguin hotels, motels, or bed & breakfasts (e.g.; room block usage information, survey of hoteliers, etc.)?

Was a room block established for this Event at an area hotel (hotels), and if so, did the room block fill? _____

Please check all efforts your organization actually used to promote this Event and how much was actually spent in each category:

_____ Newspaper

_____ Press Releases

_____ Radio

_____ TV

_____ Direct Mail

_____ Other _____

CITY OF SEGUIN

RESOLUTION NO. _____

STATE OF TEXAS

RESOLUTION APPROVING THE AGREEMENT TO DELEGATE USE AND EXPENDITURE OF HOTEL OCCUPANCY TAX REVENUE BETWEEN THE CITY OF SEGUIN AND THE MID-TEXAS SYMPHONY

WHEREAS, the City of Seguin approved funding for the Mid-Texas Symphony for fiscal year 2023 not to exceed \$6,000; and

WHEREAS, the Mid-Texas Symphony agrees to provide the services as mentioned in the attached agreement, and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Seguin, Texas that:

1. The Agreement to Delegate Use and Expenditure of Hotel Occupancy Tax Revenue between the City of Seguin and the Mid-Texas Symphony attached hereto is approved.
2. The City Manager is authorized to enter into the agreement.

PASSED AND APPROVED this 1st day of November, 2022.

Donna Dodgen, Mayor

ATTEST:

Naomi Manski, City Secretary

AGREEMENT TO DELEGATE MANAGEMENT, USE AND EXPENDITURE
OF HOTEL OCCUPANCY TAX REVENUE
(Mid-Texas Symphony)

This Agreement is made this 1st day of October, 2022, by and between the City of Seguin, Texas, a municipal corporation of Guadalupe County, Texas, and the Mid-Texas Symphony (“Delegee”).

I.

The City of Seguin, Texas, by authority of powers granted to it under state statutes and City of Seguin Charter has heretofore enacted a local hotel occupancy tax on occupants of hotels within the City of Seguin.

II.

As part of its Obligation under state statutes [primarily Texas Tax Code, Section 351.101] to use local hotel occupancy tax funds for attracting and promoting tourism and the convention and hotel industry, and in consideration for the Delegee attracting and promoting tourism for the visitor market from which the City of Seguin derives direct tourist income benefit, and provided that the Delegee complies with the other terms of this Agreement, the City of Seguin hereby agrees to pay the Delegee a portion of the local hotel occupancy tax funds as follows:

City of Seguin shall pay the lesser of six thousand dollars (\$6,000.00), or the amount actually expended on eligible budgeted items as set out below as specific areas, in quarterly installments to the Delegee for the 2023 fiscal year, if the Delegee holds the event for which the funds have been authorized. If the event is not held, delegee shall not be eligible for funding. The City of Seguin has budgeted \$900,000 in estimated hotel occupancy tax collections for fiscal year 2023. If the actual revenue for fiscal year 2023 is not \$900,000, the delegee’s final quarterly installment will be reduced on a pro rata basis with the other organizations’ funding for fiscal year 2023.

Delegee acknowledges that in no event shall the Delegee be entitled to no more than the lesser of six thousand dollars (\$6,000.00), or the amount actually expended in the specific areas set out below, in hotel occupancy tax revenue for the 2023 fiscal year.

Delegee agrees that any local hotel occupancy tax funds paid to it by the City of Seguin shall be used only in the following specific areas:

The encouragement, promotion, improvement and application of the arts, including instrumental and vocal music, dance, folk art, creative writing, architecture, design and allied fields, painting and sculpture, photography, graphic and craft arts, motion pictures, radio, television, tape and sound

recordings and other arts related to the presentation, performance, execution, and exhibition of these major art forms.

Delegee also agrees that advertising and signage for all events funded or partially funded under this agreement shall contain the following wording:

Partial funding for this event was provided by the City of Seguin, Texas.

As part of its quarterly reports, Delegee shall provide copies of advertising, signage, or other proof that the above statement was included.

In order to be eligible for funding from Hotel Occupancy Taxes, the Delegee promised to undertake the Celebrating the Americas Concert on September 11, 2022, A Storybook Holiday Concert on December 11, 2022 and the Symphonie Fantastique Concert on April 30, 2023 which attracts tourists to the City. If the event is not held and the organization wishes to substitute another event, the organization must come before City Council no less than one month prior to the new event. This event must meet the objective for use of hotel occupancy tax funds as set out in the Texas Tax Code. In the event that these events are not held, then funding to the Delegee will be reduced accordingly.

III.

It is expressly understood and agreed by and between the parties that the Delegee is hired and engaged as an independent contractor and is not an officer, agent or employee of the City of Seguin.

IV.

Delegee shall provide to the City, prior to obtaining any local hotel occupancy tax funds, a proposed budget for the upcoming year including a listing of each scheduled activity, program or event that is directly funded by the revenue provided, said budget to be approved by the City Council in writing in advance of the release of any local hotel occupancy tax funds. It is understood and agreed by and between the parties that, upon budget approval by the City, a fiduciary duty is created in the Delegee with respect to each expenditure of revenue provided.

Delegee shall also provide to the City, prior to obtaining any local hotel occupancy tax funds, a list of events for the period October 1, 2022 through September 30, 2023. These events may be posted on the Seguin Convention and Visitors' Bureau website. If any events are added or deleted during this period, delegee shall immediately notify the Director of Finance for the City.

Thereafter, the Delegee shall provide to the Seguin City Council periodic reports, at least quarterly, on the activities that are conducted to benefit City of Seguin tourism, as well as

an annual financial statement listing the expenditures made from revenue from the local hotel occupancy tax. These quarterly reports are to be provided to the City of Seguin's Director of Finance by the 15th day of October, January, April and July for the quarters immediately preceding these dates. These reports must be submitted on the City of Seguin's forms provided as Attachment A to this Agreement. If the quarterly reports are not received by these dates and/or not submitted on the required forms, the City will not issue a payment for said quarter. It is further agreed by the Delegee that it shall maintain said revenue in a separate account established for that purpose and that it shall not commingle that revenue with any other money or maintain it in any other account.

Delegee shall also provide a Post Event Report Form as provided as Attachment B to this Agreement within ten (10) days following the event that is funded by the use of hotel occupancy tax funds. Failure to submit a completed Post Event Report Form may delay the disbursement of payments to the Delegee; the City reserves the right to withhold quarterly payments to the Delegee until the time that all required post-event forms have been submitted.

The Delegee shall maintain complete and accurate financial records of each expenditure of local hotel occupancy tax revenue and, upon request of the City Council or other person, shall make the records available for inspection and review. These records may be audited by an outside auditor appointed by the City at the City's expense. The Delegee shall provide a contact name, address and phone number for the audit along with this signed Agreement. The Delegee shall cooperate in all respects with the auditor and assist the auditor in gathering the records necessary for the audit. It is understood and agreed by and between the parties that hotel occupancy tax funds may be spent by the Delegee for day-to-day operations including supplies, salaries, office rental, travel expenses, and other administrative costs, if same have been previously approved in the budget and if directly related to the activities authorized under this Agreement. If a municipal or other public or private entity that conducts an activity authorized under this Agreement conducts other activities that are not authorized under this Agreement, the portion of the total administrative costs of the entity for which hotel occupancy tax revenue may be used may not exceed the portion of those administrative costs actually incurred in conducting the authorized activities.

Delegee is prohibited from using any hotel occupancy tax funds to directly or indirectly communicate, influence, attempting to influence, or otherwise lobby any political entity, an agent or employee of a political entity, or any political campaign. Any violation of this prohibition shall result in disqualification from receiving future funds.

As a further condition of receiving funds from the City, Delegee certifies that it has paid all ad valorem taxes that it may owe, that no liens exist on Delegee's property, and that Delegee has no other unpaid debt to the City.

V.

This Agreement shall be effective the 1st day of October, 2022, and shall continue in force until September 30, 2023. Either the City or the Delegee shall, upon affording proper written notice in the manner hereinbelow provided, have the option to terminate this Agreement at any time within thirty (30) days after giving such notice. Expiration or termination of this Agreement does not, however, relieve the Delegee of any requirement to file reports or otherwise account for the expenditure of all funds received prior to expiration or termination of this Agreement.

VI.

Any notice necessary or appropriate relative to this Agreement shall be effective when deposited in the United States mails, either certified or registered mail, postage prepaid and addressed to the City Manager, City of Seguin, P.O. Box 591, Seguin, Texas 78156, or to the Delegee, 1000 W. Court Street, #3216, Seguin, Texas 78155.

VII.

No part of this Agreement may be assigned or delegated without the prior written consent of the other party, and any attempted assignment of benefits or rights or delegation of duties or obligations shall be a breach of this Agreement. However, nothing in this Agreement shall prohibit the Delegee from participating with regional or state tourism programs or to contract for joint promotion with other agencies.

VIII.

This Agreement shall be governed by and construed under the laws of the State of Texas; however, Delegee further agrees that it will comply with all applicable federal and state laws, local ordinances and local codes.

IX.

INDEMNITY CLAUSE

The Delegee agrees to and shall indemnify and hold harmless and defend the City of Seguin, Texas, its officers, agents, and employees from any and all claims, losses, causes of action and damages, suits, and liability of every kind including all expenses of litigation, court costs, and attorney fees, for injury to or death to any person, or for damage to any property, arising from or in connection with the operations of the Delegee, its officers, agents and employees, carried out in furtherance of this Agreement. It is the expressed intention of the parties hereto, both the Delegee and the City of Seguin, that the indemnity provided for in this paragraph is also an agreement by the Delegee to indemnify and protect the City of Seguin from the

consequences of the City of Seguin's own negligence, where the negligence is a concurring cause of the injury, death, or damage.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date and year first above written.

CITY OF SEGUIN, TEXAS

Attest:

By: _____
Steve Parker, City Manager

MID TEXAS SYMPHONY

Attest:

By: _____
_____, President

QUARTERLY HOTEL OCCUPANCY TAX REPORT FORM

FOR QUARTER ENDED _____

Beginning Balance as of _____

This should equal the ending balance of the preceding quarter

Revenues:

Include occupancy tax money received from City of Seguin

Total Revenues:

Expenditures:

Include only funds spent from money received from City of Seguin.

These expenditures must meet requirements in Texas Tax Code Section 351.101

Total Expenditures:

This total should equal the "Total Expenditures" on the Disbursements Journal for the same quarter.

Net Revenues (Expenditures)

=====

Ending Balance as of _____

DISBURSEMENTS JOURNAL

<u>Date</u>	<u>Check #</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
			These expenditures must meet the requirements in Texas Tax Code 351.101	

Total Expenditures

POST EVENT REPORT FORM

HOTEL OCCUPANCY TAX FUNDING

By law of the State of Texas, the City of Seguin collects a Hotel Occupancy Tax (HOT) from hotels, motels, and bed & breakfast inns. The revenue from the HOT may be used only to directly promote tourism and the convention and hotel industry. According to the “Agreement to Delegate Use and Expenditure of Hotel Occupancy Tax Revenue” between the Mid Texas Symphony and the City of Seguin, the HOT funds expended by your organization are limited to:

The encouragement, promotion, improvement and application of the arts, including instrumental and vocal music, dance, folk art, creative writing, architecture, design and allied fields, painting and sculpture, photography, graphic and craft arts, motion pictures, radio, television, tape and sound recording and other arts related to the presentation, performance, execution, and exhibition of these major art forms.

According to the above-mentioned agreement, your organization is required to submit a Post Event Report Form within ten (10) days following the event funded by the use of HOT funds.

Post Event Report Form

(Form shall be submitted within ten (10) days following the event)

ORGANIZATION INFORMATION

Date: _____

Name of Organization: _____

Address: _____

City, State, Zip: _____

Contact Name: _____

Contact Phone Number: _____

PROJECT OR EVENT

Name of Event or Project: _____

Date of Event or Project: _____

Primary Location of Event or Project: _____

Primary Purpose of Funded Event/Project: _____

Amount Used from Hotel Occupancy Tax Funds (Cannot be more than the Ending Balance of the Quaterly Report submitted for quarter prior to event): _____

How Were the Funds Actually Used? _____

Actual percentage of funded Event costs covered by hotel occupancy tax: _____

How many years have you held this Event or Project: _____

How many people did you predict would attend this Event? (number submitted in application for hotel occupancy tax funds): _____

What would you estimate was the actual attendance at the Event? _____

How many room nights were generated at Seguin hotels, motels or bed & breakfasts by attendees of this Event or Project? _____

If this Event has been funded by hotel occupancy tax in the last three years, how many room nights were generated at Seguin hotels, motels, or bed & breakfasts by attendees of this Event or Project? If records were not kept, please estimate the number of room nights and indicate if it is an estimate.

Last Year _____

Two Years Ago _____

Three Years Ago _____

What method did you use to determine the number of people who booked rooms at Seguin hotels, motels, or bed & breakfasts (e.g.; room block usage information, survey of hoteliers, etc.)?

Was a room block established for this Event at an area hotel (hotels), and if so, did the room block fill? _____

Please check all efforts your organization actually used to promote this Event and how much was actually spent in each category:

_____ Newspaper

_____ Press Releases

_____ Radio

_____ TV

_____ Direct Mail

_____ Other _____

CITY OF SEGUIN

RESOLUTION NO. _____

STATE OF TEXAS

RESOLUTION APPROVING THE AGREEMENT TO DELEGATE USE AND EXPENDITURE OF HOTEL OCCUPANCY TAX REVENUE BETWEEN THE CITY OF SEGUIN AND THE TEATRO DE ARTES DE JUAN SEGUIN

WHEREAS, the City of Seguin approved funding for the Teatro de Artes de Juan Seguin for fiscal year 2023 not to exceed \$15,000; and

WHEREAS, the Teatro de Artes de Juan Seguin agrees to provide the services as mentioned in the attached agreement, and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Seguin, Texas that:

1. The Agreement to Delegate Use and Expenditure of Hotel Occupancy Tax Revenue between the City of Seguin and the Teatro de Artes de Juan Seguin attached hereto is approved.
2. The City Manager is authorized to enter into the agreement.

PASSED AND APPROVED this 1st day of November, 2022.

Donna Dodgen, Mayor

ATTEST:

Naomi Manski, City Secretary

AGREEMENT TO DELEGATE MANAGEMENT, USE AND EXPENDITURE
OF HOTEL OCCUPANCY TAX REVENUE
(Teatro de Artes de Juan Seguin)

This Agreement is made this 1st day of October, 2022, by and between the City of Seguin, Texas, a municipal corporation of Guadalupe County, Texas, and the Teatro de Artes de Juan Seguin (“Delegee”).

I.

The City of Seguin, Texas, by authority of powers granted to it under state statutes and City of Seguin Charter has heretofore enacted a local hotel occupancy tax on occupants of hotels within the City of Seguin.

II.

As part of its Obligation under state statutes [primarily Texas Tax Code, Section 351.101] to use local hotel occupancy tax funds for attracting and promoting tourism and the convention and hotel industry, and in consideration for the Delegee attracting and promoting tourism for the visitor market from which the City of Seguin derives direct tourist income benefit, and provided that the Delegee complies with the other terms of this Agreement, the City of Seguin hereby agrees to pay the Delegee a portion of the local hotel occupancy tax funds as follows:

City of Seguin shall pay the lesser of fifteen thousand dollars (\$15,000.00), or the amount actually expended on eligible budgeted items as set out below as specific areas, in quarterly installments to the Delegee for the 2023 fiscal year, if the Delegee holds the event for which the funds have been authorized. If the event is not held, delegee shall not be eligible for funding. The City of Seguin has budgeted \$900,000 in estimated hotel occupancy tax collections for fiscal year 2023. If the actual revenue for fiscal year 2023 is not \$900,000, the delegee’s final quarterly installment will be reduced on a pro rata basis with the other organizations’ funding for fiscal year 2023.

Delegee acknowledges that in no event shall the Delegee be entitled to no more than the lesser of fifteen thousand dollars (\$15,000.00), or the amount actually expended in the specific areas set out below, in hotel occupancy tax revenue for the 2023 fiscal year.

Delegee agrees that any local hotel occupancy tax funds paid to it by the City of Seguin shall be used only in the following specific areas:

The encouragement, promotion, improvement and application of the arts, including instrumental and vocal music, dance, folk art, creative writing, architecture, design and allied fields, painting and sculpture, photography, graphic and craft arts, motion pictures, radio, television, tape and sound

recordings and other arts related to the presentation, performance, execution, and exhibition of these major art forms.

Delegee also agrees that advertising and signage for all events funded or partially funded under this agreement shall contain the following wording:

Partial funding for this event was provided by the City of Seguin, Texas.

As part of its quarterly reports, Delegee shall provide copies of advertising, signage, or other proof that the above statement was included.

In order to be eligible for funding from Hotel Occupancy Taxes, the Delegee promised to undertake Hispanic Heritage activities, Ballet Folklorico De La Rosa performance during the Mid-Texas Symphony “Celebrating the Americas” Concert, Pecan Fest activities, the Noche de Gala, and the Cinco de May/Recital Celebration which all attract tourists to the City. The Hispanic Heritage activities will be held throughout the year. The Ballet Folklorico De La Rosa performance during the Mid-Texas Symphony “Celebrating the Americas” Concert is to be held on September 11, 2022. The Pecan Fest will be held in October 2022. The Noche de Gala is to be held in March of 2023. The Cinco de Mayo/Recital Celebration is to be held in May of 2023. If the event is not held and the organization wishes to substitute another event, the organization must come before City Council no less than one month prior to the new event. This event must meet the objective for use of hotel occupancy tax funds as set out in the Texas Tax Code. In the event that these events are not held, then funding to the Delegee will be reduced accordingly.

III.

It is expressly understood and agreed by and between the parties that the Delegee is hired and engaged as an independent contractor and is not an officer, agent or employee of the City of Seguin.

IV.

Delegee shall provide to the City, prior to obtaining any local hotel occupancy tax funds, a proposed budget for the upcoming year including a listing of each scheduled activity, program or event that is directly funded by the revenue provided, said budget to be approved by the City Council in writing in advance of the release of any local hotel occupancy tax funds. It is understood and agreed by and between the parties that, upon budget approval by the City, a fiduciary duty is created in the Delegee with respect to each expenditure of revenue provided.

Delegee shall also provide to the City, prior to obtaining any local hotel occupancy tax funds, a list of events for the period October 1, 2022 through September 30, 2023. These

events may be posted on the Seguin Convention and Visitors' Bureau website. If any events are added or deleted during this period, delegee shall immediately notify the Director of Finance for the City.

Thereafter, the Delegee shall provide to the Seguin City Council periodic reports, at least quarterly, on the activities that are conducted to benefit City of Seguin tourism, as well as an annual financial statement listing the expenditures made from revenue from the local hotel occupancy tax. These quarterly reports are to be provided to the City of Seguin's Director of Finance by the 15th day of October, January, April and July for the quarters immediately preceding these dates. These reports must be submitted on the City of Seguin's forms provided as Attachment A to this Agreement. If the quarterly reports are not received by these dates and/or not submitted on the required forms, the City will not issue a payment for said quarter. It is further agreed by the Delegee that it shall maintain said revenue in a separate account established for that purpose and that it shall not commingle that revenue with any other money or maintain it in any other account.

Delegee shall also provide a Post Event Report Form as provided as Attachment B to this Agreement within ten (10) days following the event that is funded by the use of hotel occupancy tax funds. Failure to submit a completed Post Event Report Form may delay the disbursement of payments to the Delegee; the City reserves the right to withhold quarterly payments to the Delegee until the time that all required post-event forms have been submitted.

The Delegee shall maintain complete and accurate financial records of each expenditure of local hotel occupancy tax revenue and, upon request of the City Council or other person, shall make the records available for inspection and review. These records may be audited by an outside auditor appointed by the City at the City's expense. The Delegee shall provide a contact name, address and phone number for the audit along with this signed Agreement. The Delegee shall cooperate in all respects with the auditor and assist the auditor in gathering the records necessary for the audit. It is understood and agreed by and between the parties that hotel occupancy tax funds may be spent by the Delegee for day-to-day operations including supplies, salaries, office rental, travel expenses, and other administrative costs, if same have been previously approved in the budget and if directly related to the activities authorized under this Agreement. If a municipal or other public or private entity that conducts an activity authorized under this Agreement conducts other activities that are not authorized under this Agreement, the portion of the total administrative costs of the entity for which hotel occupancy tax revenue may be used may not exceed the portion of those administrative costs actually incurred in conducting the authorized activities.

Delegee is prohibited from using any hotel occupancy tax funds to directly or indirectly communicate, influence, attempting to influence, or otherwise lobby any political entity,

an agent or employee of a political entity, or any political campaign. Any violation of this prohibition shall result in disqualification from receiving future funds.

As a further condition of receiving funds from the City, Delegee certifies that it has paid all ad valorem taxes that it may owe, that no liens exist on Delegee's property, and that Delegee has no other unpaid debt to the City.

V.

This Agreement shall be effective the 1st day of October, 2022, and shall continue in force until September 30, 2023. Either the City or the Delegee shall, upon affording proper written notice in the manner hereinbelow provided, have the option to terminate this Agreement at any time within thirty (30) days after giving such notice. Expiration or termination of this Agreement does not, however, relieve the Delegee of any requirement to file reports or otherwise account for the expenditure of all funds received prior to expiration or termination of this Agreement.

VI.

Any notice necessary or appropriate relative to this Agreement shall be effective when deposited in the United States mails, either certified or registered mail, postage prepaid and addressed to the City Manager, City of Seguin, P.O. Box 591, Seguin, Texas 78156, or to the Delegee, 921 West New Braunfels Street, Seguin, Texas 78155.

VII.

No part of this Agreement may be assigned or delegated without the prior written consent of the other party, and any attempted assignment of benefits or rights or delegation of duties or obligations shall be a breach of this Agreement. However, nothing in this Agreement shall prohibit the Delegee from participating with regional or state tourism programs or to contract for joint promotion with other agencies.

VIII.

This Agreement shall be governed by and construed under the laws of the State of Texas; however, Delegee further agrees that it will comply with all applicable federal and state laws, local ordinances and local codes.

IX.

INDEMNITY CLAUSE

The Delegee agrees to and shall indemnify and hold harmless and defend the City of Seguin, Texas, its officers, agents, and employees from any and all claims, losses, causes of action and damages, suits, and liability of every kind including all expenses of litigation, court costs, and attorney fees, for injury to or death to any person, or for damage to any property, arising from or in connection with the operations of the Delegee, its officers, agents and employees, carried out in furtherance of this Agreement. It is the expressed intention of the parties hereto, both the Delegee and

the City of Seguin, that the indemnity provided for in this paragraph is also an agreement by the Delegee to indemnify and protect the City of Seguin from the consequences of the City of Seguin's own negligence, where the negligence is a concurring cause of the injury, death, or damage.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date and year first above written.

CITY OF SEGUIN, TEXAS

Attest:

By: _____
Steve Parker, City Manager

TEATRO DE ARTES DE JUAN SEGUIN

Attest:

By: _____
_____, President

QUARTERLY HOTEL OCCUPANCY TAX REPORT FORM

FOR QUARTER ENDED _____

Beginning Balance as of _____

This should equal the ending balance of the preceding quarter

Revenues:

Include occupancy tax money received from City of Seguin

Total Revenues:

Expenditures:

Include only funds spent from money received from City of Seguin.

These expenditures must meet requirements in Texas Tax Code Section 351.101

Total Expenditures:

This total should equal the "Total Expenditures" on the Disbursements Journal for the same quarter.

Net Revenues (Expenditures)

=====

Ending Balance as of _____

DISBURSEMENTS JOURNAL

<u>Date</u>	<u>Check #</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
			These expenditures must meet the requirements in Texas Tax Code 351.101	

Total Expenditures

POST EVENT REPORT FORM

HOTEL OCCUPANCY TAX FUNDING

By law of the State of Texas, the City of Seguin collects a Hotel Occupancy Tax (HOT) from hotels, motels, and bed & breakfast inns. The revenue from the HOT may be used only to directly promote tourism and the convention and hotel industry. According to the “Agreement to Delegate Use and Expenditure of Hotel Occupancy Tax Revenue” between the Teatro de Artes de Juan Seguin and the City of Seguin, the HOT funds expended by your organization are limited to:

The encouragement, promotion, improvement and application of the arts, including instrumental and vocal music, dance, folk art, creative writing, architecture, design and allied fields, painting and sculpture, photography, graphic and craft arts, motion pictures, radio, television, tape and sound recording and other arts related to the presentation, performance, execution, and exhibition of these major art forms.

According to the above-mentioned agreement, your organization is required to submit a Post Event Report Form within ten (10) days following the event funded by the use of HOT funds..

Post Event Report Form

(Form shall be submitted within ten (10) days following the event)

ORGANIZATION INFORMATION

Date: _____

Name of Organization: _____

Address: _____

City, State, Zip: _____

Contact Name: _____

Contact Phone Number: _____

PROJECT OR EVENT

Name of Event or Project: _____

Date of Event or Project: _____

Primary Location of Event or Project: _____

Primary Purpose of Funded Event/Project: _____

Amount Used from Hotel Occupancy Tax Funds (Cannot be more than the Ending Balance of the Quaterly Report submitted for quarter prior to event): _____

How Were the Funds Actually Used? _____

Actual percentage of funded Event costs covered by hotel occupancy tax: _____

How many years have you held this Event or Project: _____

How many people did you predict would attend this Event? (number submitted in application for hotel occupancy tax funds): _____

What would you estimate was the actual attendance at the Event? _____

How many room nights were generated at Seguin hotels, motels or bed & breakfasts by attendees of this Event or Project? _____

If this Event has been funded by hotel occupancy tax in the last three years, how many room nights were generated at Seguin hotels, motels, or bed & breakfasts by attendees of this Event or Project? If records were not kept, please estimate the number of room nights and indicate if it is an estimate.

Last Year _____

Two Years Ago _____

Three Years Ago _____

What method did you use to determine the number of people who booked rooms at Seguin hotels, motels, or bed & breakfasts (e.g.; room block usage information, survey of hoteliers, etc.)?

Was a room block established for this Event at an area hotel (hotels), and if so, did the room block fill? _____

Please check all efforts your organization actually used to promote this Event and how much was actually spent in each category:

_____ Newspaper

_____ Press Releases

_____ Radio

_____ TV

_____ Direct Mail

_____ Other _____

CITY OF SEGUIN

RESOLUTION NO. _____

STATE OF TEXAS

RESOLUTION APPROVING THE AGREEMENT TO DELEGATE USE AND EXPENDITURE OF HOTEL OCCUPANCY TAX REVENUE BETWEEN THE CITY OF SEGUIN AND THE SEGUIN-GUADALUPE COUNTY HISPANIC CHAMBER OF COMMERCE

WHEREAS, The City of Seguin approved funding for the Seguin-Guadalupe County Hispanic Chamber of Commerce for fiscal year 2023 not to exceed \$3,700; and

WHEREAS, the Seguin-Guadalupe County Hispanic Chamber of Commerce agrees to provide the services as mentioned in the attached agreement, and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Seguin, Texas that:

1. The Agreement to Delegate Use and Expenditure of Hotel Occupancy Tax Revenue between the City of Seguin and the Seguin-Guadalupe County Hispanic Chamber of Commerce attached hereto is approved.
2. The City Manager is authorized to enter into the agreement.

PASSED AND APPROVED this 1st day of November, 2022.

Donna Dodgen, Mayor

ATTEST:

Naomi Manski, City Secretary

AGREEMENT TO DELEGATE USE AND EXPENDITURE
OF HOTEL OCCUPANCY TAX REVENUE

(Seguin - Guadalupe County Hispanic Chamber of Commerce)

This Agreement is made this 1st day of October, 2022, by and between the City of Seguin, Texas, a municipal corporation of Guadalupe County, Texas, and the Seguin-Guadalupe County Hispanic Chamber of Commerce (“Delegee”).

I.

The City of Seguin, Texas, by authority of powers granted to it under state statutes and City of Seguin Charter has heretofore enacted a local hotel occupancy tax on occupants of hotels within the City of Seguin.

II.

As part of its Obligation under state statutes [primarily Texas Tax Code, Section 351.101] to use local hotel occupancy tax funds for attracting and promoting tourism and the convention and hotel industry, and in consideration for the Delegee attracting and promoting tourism for the visitor market from which the City of Seguin derives direct tourist income benefit, and provided that the Delegee complies with the other terms of this Agreement, the City of Seguin hereby agrees to pay the Delegee a portion of the local hotel occupancy tax funds as follows:

City of Seguin shall pay the lesser of three thousand seven hundred dollars (\$3,700.00), or the amount actually expended on eligible budgeted items as set out below as specific areas, in quarterly installments to the Delegee for the 2023 fiscal year, if the Delegee holds the event for which the funds have been authorized. If the event is not held, delegee shall not be eligible for funding. The City of Seguin has budgeted \$900,000 in estimated hotel occupancy tax collections for fiscal year 2023. If the actual revenue for fiscal year 2023 is not \$900,000, the delegee’s final quarterly installment will be reduced on a pro rata basis with the other organizations’ funding for fiscal year 2023.

Delegee acknowledges that in no event shall the Delegee be entitled to no more than the lesser of three thousand seven hundred dollars (\$3,700.00), or the amount actually expended in the specific areas set out below, in hotel occupancy tax revenue for the 2023 fiscal year.

Delegee agrees that any local hotel occupancy tax funds paid to it by the City of Seguin shall be used only in the following specific areas:

The encouragement, promotion, improvement and application of the arts, including instrumental and vocal music, dance, folk art, creative writing, architecture, design and allied fields, painting and sculpture, photography, graphic and craft arts, motion pictures, radio, television, tape and sound recording and other arts related to the presentation, performance, execution, and exhibition of these major art forms.

Delegee also agrees that advertising and signage for all events funded or partially funded under this agreement shall contain the following wording:

Partial funding for this event was provided by the City of Seguin, Texas.

As part of its quarterly reports, Delegee shall provide copies of advertising, signage, or other proof that the above statement was included.

In order to be eligible for funding from Hotel Occupancy Taxes, the Delegee promised to undertake the Fiestas Juan Seguin which attracts tourists to the City. The Fiestas Juan Seguin is to be held in July of 2023. If the event is not held and the organization wishes to substitute another event, the organization must come before City Council no less than one month prior to the new event. This event must meet the objective for use of hotel occupancy tax funds as set out in the Texas Tax Code. In the event that this event is not held, then funding to the Delegee will be reduced accordingly.

III.

It is expressly understood and agreed by and between the parties that the Delegee is hired and engaged as an independent contractor and is not an officer, agent or employee of the City of Seguin.

IV.

Delegee shall provide to the City, prior to obtaining any local hotel occupancy tax funds, a proposed budget for the upcoming year including a listing of each scheduled activity, program or event that is directly funded by the revenue provided, said budget to be approved by the City Council in writing in advance of the release of any local hotel occupancy tax funds. It is understood and agreed by and between the parties that, upon budget approval by the City, a fiduciary duty is created in the Delegee with respect to each expenditure of revenue provided.

Delegee shall also provide to the City, prior to obtaining any local hotel occupancy tax funds, a list of events for the period October 1, 2022 through September 30, 2023. These events may be posted on the Seguin Convention and Visitors' Bureau website. If any events are added or deleted during this period, delegee shall immediately notify the Director of Finance for the City.

Thereafter, the Delegee shall provide to the Seguin City Council periodic reports, at least quarterly, on the activities that are conducted to benefit City of Seguin tourism, as well as an annual financial statement listing the expenditures made from revenue from the local hotel occupancy tax. These quarterly reports are to be provided to the City of Seguin's Director of Finance by the 15th day of October, January, April and July for the quarters immediately preceding these dates. These reports must be submitted on the City of Seguin's forms provided as Attachment A to this Agreement. If the quarterly reports are not received by

these dates and/or not submitted on the required forms, the City will not issue a payment for said quarter. It is further agreed by the Delegee that it shall maintain said revenue in a separate account established for that purpose and that it shall not commingle that revenue with any other money or maintain it in any other account.

Delegee shall also provide a Post Event Report Form as provided as Attachment B to this Agreement within ten (10) days following the event that is funded by the use of hotel occupancy tax funds. Failure to submit a completed Post Event Report Form may delay the disbursement of payments to the Delegee; the City reserves the right to withhold quarterly payments to the Delegee until the time that all required post-event forms have been submitted.

The Delegee shall maintain complete and accurate financial records of each expenditure of local hotel occupancy tax revenue and, upon request of the City Council or other person, shall make the records available for inspection and review. These records may be audited by an outside auditor appointed by the City at the City's expense. The Delegee shall provide a contact name, address and phone number for the audit along with this signed Agreement. The Delegee shall cooperate in all respects with the auditor and assist the auditor in gathering the records necessary for the audit. It is understood and agreed by and between the parties that hotel occupancy tax funds may be spent by the Delegee for day-to-day operations including supplies, salaries, office rental, travel expenses, and other administrative costs, if same have been previously approved in the budget and if directly related to the activities authorized under this Agreement. If a municipal or other public or private entity that conducts an activity authorized under this Agreement conducts other activities that are not authorized under this Agreement, the portion of the total administrative costs of the entity for which hotel occupancy tax revenue may be used may not exceed the portion of those administrative costs actually incurred in conducting the authorized activities.

Delegee is prohibited from using any hotel occupancy tax funds to directly or indirectly communicate, influence, attempting to influence, or otherwise lobby any political entity, an agent or employee of a political entity, or any political campaign. Any violation of this prohibition shall result in disqualification from receiving future funds.

As a further condition of receiving funds from the City, Delegee certifies that it has paid all ad valorem taxes that it may owe, that no liens exist on Delegee's property, and that Delegee has no other unpaid debt to the City.

V.

This Agreement shall be effective the 1st day of October, 2022, and shall continue in force until September 30, 2023. Either the City or the Delegee shall, upon affording proper written notice in the manner hereinbelow provided, have the option to terminate this Agreement at any time within thirty (30) days after giving such notice. Expiration or termination of this Agreement does not, however, relieve the Delegee of any requirement to file reports or otherwise account for the expenditure of all funds received prior to expiration or termination of this Agreement.

VI.

Any notice necessary or appropriate relative to this Agreement shall be effective when deposited in the United States mails, either certified or registered mail, postage prepaid and addressed to the City Manager, City of Seguin, P.O. Box 591, Seguin, Texas 78156, or to the Delegee, Post Office Box 1154, Seguin, Texas 78156.

VII.

No part of this Agreement may be assigned or delegated without the prior written consent of the other party, and any attempted assignment of benefits or rights or delegation of duties or obligations shall be a breach of this Agreement. However, nothing in this Agreement shall prohibit the Delegee from participating with regional or state tourism programs or to contract for joint promotion with other agencies.

VIII.

This Agreement shall be governed by and construed under the laws of the State of Texas; however, Delegee further agrees that it will comply with all applicable federal and state laws, local ordinances and local codes.

IX.

INDEMNITY CLAUSE

The Delegee agrees to and shall indemnify and hold harmless and defend the City of Seguin, Texas, its officers, agents, and employees from any and all claims, losses, causes of action and damages, suits, and liability of every kind including all expenses of litigation, court costs, and attorney fees, for injury to or death to any person, or for damage to any property, arising from or in connection with the operations of the Delegee, its officers, agents and employees, carried out in furtherance of this Agreement. It is the expressed intention of the parties hereto, both the Delegee and the City of Seguin, that the indemnity provided for in this paragraph is also an agreement by the Delegee to indemnify and protect the City of Seguin from the consequences of the City of Seguin's own negligence, where the negligence is a concurring cause of the injury, death, or damage.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date and year first above written.

CITY OF SEGUIN, TEXAS

Attest:

By: _____
Steve Parker, City Manager

SEGUIN-GUADALUPE COUNTY
HISPANIC CHAMBER OF COMMERCE

Attest:

By: _____
_____, President

QUARTERLY HOTEL OCCUPANCY TAX REPORT FORM

FOR QUARTER ENDED _____

Beginning Balance as of _____

This should equal the ending balance of the preceding quarter

Revenues:

Include occupancy tax money received from City of Seguin

Total Revenues:

Expenditures:

Include only funds spent from money received from City of Seguin.

These expenditures must meet requirements in Texas Tax Code Section 351.101

Total Expenditures:

This total should equal the "Total Expenditures" on the Disbursements Journal for the same quarter.

Net Revenues (Expenditures)

=====

Ending Balance as of _____

DISBURSEMENTS JOURNAL

<u>Date</u>	<u>Check #</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
			These expenditures must meet the requirements in Texas Tax Code 351.101	

Total Expenditures

POST EVENT REPORT FORM

HOTEL OCCUPANCY TAX FUNDING

By law of the State of Texas, the City of Seguin collects a Hotel Occupancy Tax (HOT) from hotels, motels, and bed & breakfast inns. The revenue from the HOT may be used only to directly promote tourism and the convention and hotel industry. According to the “Agreement to Delegate Use and Expenditure of Hotel Occupancy Tax Revenue” between the Seguin Guadalupe County Hispanic Chamber of Commerce and the City of Seguin, the HOT funds expended by your organization are limited to:

The encouragement, promotion, improvement and application of the arts, including instrumental and vocal music, dance, folk art, creative writing, architecture, design and allied fields, painting and sculpture, photography, graphic and craft arts, motion pictures, radio, television, tape and sound recording and other arts related to the presentation, performance, execution, and exhibition of these major art forms.

According to the above-mentioned agreement, your organization is required to submit a Post Event Report Form within ten (10) days following the event funded by the use of HOT funds..

Post Event Report Form

(Form shall be submitted within ten (10) days following the event)

ORGANIZATION INFORMATION

Date: _____

Name of Organization: _____

Address: _____

City, State, Zip: _____

Contact Name: _____

Contact Phone Number: _____

PROJECT OR EVENT

Name of Event or Project: _____

Date of Event or Project: _____

Primary Location of Event or Project: _____

Primary Purpose of Funded Event/Project: _____

Amount Used from Hotel Occupancy Tax Funds (Cannot be more than the Ending Balance of the Quaterly Report submitted for quarter prior to event): _____

How Were the Funds Actually Used? _____

Actual percentage of funded Event costs covered by hotel occupancy tax: _____

How many years have you held this Event or Project: _____

How many people did you predict would attend this Event? (number submitted in application for hotel occupancy tax funds): _____

What would you estimate was the actual attendance at the Event? _____

How many room nights were generated at Seguin hotels, motels or bed & breakfasts by attendees of this Event or Project? _____

If this Event has been funded by hotel occupancy tax in the last three years, how many room nights were generated at Seguin hotels, motels, or bed & breakfasts by attendees of this Event or Project? If records were not kept, please estimate the number of room nights and indicate if it is an estimate.

Last Year _____

Two Years Ago _____

Three Years Ago _____

What method did you use to determine the number of people who booked rooms at Seguin hotels, motels, or bed & breakfasts (e.g.; room block usage information, survey of hoteliers, etc.)?

Was a room block established for this Event at an area hotel (hotels), and if so, did the room block fill? _____

Please check all efforts your organization actually used to promote this Event and how much was actually spent in each category:

_____ Newspaper

_____ Press Releases

_____ Radio

_____ TV

_____ Direct Mail

_____ Other _____

CITY OF SEGUIN

RESOLUTION NO. _____

STATE OF TEXAS

RESOLUTION APPROVING THE AGREEMENT TO DELEGATE USE AND EXPENDITURE OF HOTEL OCCUPANCY TAX REVENUE BETWEEN THE CITY OF SEGUIN AND THE SEGUIN HERITAGE MUSEUM

WHEREAS, the City of Seguin approved funding for the Seguin Heritage Museum for fiscal year 2023 to exceed \$7,000; and

WHEREAS, the Seguin Heritage Museum agrees to provide the services as mentioned in the attached agreement, and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Seguin, Texas that:

1. The Agreement to Delegate Use and Expenditure of Hotel Occupancy Tax Revenue between the City of Seguin and the Seguin Heritage Museum attached hereto is approved.
2. The City Manager is authorized to enter into the agreement.

PASSED AND APPROVED this 1st day of November, 2022.

Donna Dodgen, Mayor

ATTEST:

Naomi Manski, City Secretary

AGREEMENT TO DELEGATE USE AND EXPENDITURE
OF HOTEL OCCUPANCY TAX REVENUE
(Seguin Heritage Museum)

This Agreement is made this 1st day of October, 2022, by and between the City of Seguin, Texas, a municipal corporation of Guadalupe County, Texas, and the Seguin Heritage Museum (“Delegee”).

I.

The City of Seguin, Texas, by authority of powers granted to it under state statutes and City of Seguin Charter has heretofore enacted a local hotel occupancy tax on occupants of hotels within the City of Seguin.

II.

As part of its Obligation under state statutes [primarily Texas Tax Code, Section 351.101] to use local hotel occupancy tax funds for attracting and promoting tourism and the convention and hotel industry, and in consideration for the Delegee attracting and promoting tourism for the visitor market from which the City of Seguin derives direct tourist income benefit, and provided that the Delegee complies with the other terms of this Agreement, the City of Seguin hereby agrees to pay the Delegee a portion of the local hotel occupancy tax funds as follows:

City of Seguin shall pay the lesser of seven thousand dollars (\$7,000.00), or the amount actually expended on eligible budgeted items as set out below as specific areas, in quarterly installments to the Delegee for the 2023 fiscal year, if the Delegee holds the event for which the funds have been authorized. If the event is not held, delegee shall not be eligible for funding. The City of Seguin has budgeted \$900,000 in estimated hotel occupancy tax collections for fiscal year 2023. If the actual revenue for fiscal year 2023 is not \$900,000, the delegee’s final quarterly installment will be reduced on a pro rata basis with the other organizations’ funding for fiscal year 2023.

Delegee acknowledges that in no event shall the Delegee be entitled to no more than the lesser of seven thousand dollars (\$7,000.00), or the amount actually expended in the specific areas set out below, in hotel occupancy tax revenue for the 2023 fiscal year.

Delegee agrees that any local hotel occupancy tax funds paid to it by the City of Seguin shall be used only in the following specific areas:

Historical restoration and preservation projects or activities or advertising and conducting solicitations and promotional programs to encourage tourists and convention delegates to visit preserved historic sites or museums;

- 1) *at or in the immediate vicinity of convention center facilities or visitor information centers; or*
- 2) *located elsewhere in the municipality or its vicinity that would be frequented by tourists and convention delegates.*

Delegee also agrees that advertising and signage for all events funded or partially funded under this agreement shall contain the following wording:

Partial funding for this event was provided by the City of Seguin, Texas.

As part of its quarterly reports, Delegee shall provide copies of advertising, signage, or other proof that the above statement was included.

In order to be eligible for funding from Hotel Occupancy Taxes, the Delegee promised to keep the Seguin Heritage Museum open throughout the year, which attracts tourists to the City. In the event is the museum closes and the organization wishes to substitute another event, the organization must come before City Council no less than one month prior to the new event. This event must meet the objective for use of hotel occupancy tax funds as set out in the Texas Tax Code. In the event that the museum closes, then funding to the Delegee will be reduced accordingly.

III.

It is expressly understood and agreed by and between the parties that the Delegee is hired and engaged as an independent contractor and is not an officer, agent or employee of the City of Seguin.

IV.

Delegee shall provide to the City, prior to obtaining any local hotel occupancy tax funds, a proposed budget for the upcoming year including a listing of each scheduled activity, program or event that is directly funded by the revenue provided, said budget to be approved by the City Council in writing in advance of the release of any local hotel occupancy tax funds. It is understood and agreed by and between the parties that, upon budget approval by the City, a fiduciary duty is created in the Delegee with respect to each expenditure of revenue provided.

Delegee shall also provide to the City, prior to obtaining any local hotel occupancy tax funds, a list of events for the period October 1, 2022 through September 30, 2023. These events may be posted on the Seguin Convention and Visitors' Bureau website. If any events are added or deleted during this period, delegee shall immediately notify the Director of Finance for the City.

Thereafter, the Delegee shall provide to the Seguin City Council periodic reports, at least quarterly, on the activities that are conducted to benefit City of Seguin tourism, as well as an annual financial statement listing the expenditures made from revenue from the local hotel occupancy tax. These quarterly reports are to be provided to the City of Seguin's Director of Finance by the 15th day of October, January, April and July for the quarters immediately preceding these dates. These reports must be submitted on the City of Seguin's forms provided as Attachment A to this Agreement. If the quarterly reports are not received by these dates and/or not submitted on the required forms, the City will not issue a payment for said quarter. It is further agreed by the Delegee that it shall maintain said revenue in a separate account established for that purpose and that it shall not commingle that revenue with any other money or maintain it in any other account.

Delegee shall also provide a Post Event Report Form as provided as Attachment B to this Agreement within ten (10) days following the event that is funded by the use of hotel occupancy tax funds. Failure to submit a completed Post Event Report Form may delay the disbursement of payments to the Delegee; the City reserves the right to withhold quarterly payments to the Delegee until the time that all required post-event forms have been submitted.

The Delegee shall maintain complete and accurate financial records of each expenditure of local hotel occupancy tax revenue and, upon request of the City Council or other person, shall make the records available for inspection and review. These records may be audited by an outside auditor appointed by the City at the City's expense. The Delegee shall provide a contact name, address and phone number for the audit along with this signed Agreement. The Delegee shall cooperate in all respects with the auditor and assist the auditor in gathering the records necessary for the audit. It is understood and agreed by and between the parties that hotel occupancy tax funds may be spent by the Delegee for day-to-day operations including supplies, salaries, office rental, travel expenses, and other administrative costs, if same have been previously approved in the budget and if directly related to the activities authorized under this Agreement. If a municipal or other public or private entity that conducts an activity authorized under this Agreement conducts other activities that are not authorized under this Agreement, the portion of the total administrative costs of the entity for which hotel occupancy tax revenue may be used may not exceed the portion of those administrative costs actually incurred in conducting the authorized activities.

Delegee is prohibited from using any hotel occupancy tax funds to directly or indirectly communicate, influence, attempting to influence, or otherwise lobby any political entity, an agent or employee of a political entity, or any political campaign. Any violation of this prohibition shall result in disqualification from receiving future funds.

As a further condition of receiving funds from the City, Delegee certifies that it has paid all ad valorem taxes that it may owe, that no liens exist on Delegee's property, and that Delegee has no other unpaid debt to the City.

V.

This Agreement shall be effective the 1st day of October, 2022, and shall continue in force until September 30, 2023. Either the City or the Delegee shall, upon affording proper written notice in the manner hereinbelow provided, have the option to terminate this Agreement at any time within thirty (30) days after giving such notice. Expiration or termination of this Agreement does not, however, relieve the Delegee of any requirement to file reports or otherwise account for the expenditure of all funds received prior to expiration or termination of this Agreement.

VI.

Any notice necessary or appropriate relative to this Agreement shall be effective when deposited in the United States mails, either certified or registered mail, postage prepaid and addressed to the City Manager, City of Seguin, P.O. Box 591, Seguin, Texas 78156, or to the Delegee, 114 North River Street, Seguin, Texas 78155.

VII.

No part of this Agreement may be assigned or delegated without the prior written consent of the other party, and any attempted assignment of benefits or rights or delegation of duties or obligations shall be a breach of this Agreement. However, nothing in this Agreement shall prohibit the Delegee from participating with regional or state tourism programs or to contract for joint promotion with other agencies.

VIII.

This Agreement shall be governed by and construed under the laws of the State of Texas; however, Delegee further agrees that it will comply with all applicable federal and state laws, local ordinances and local codes.

IX.

INDEMNITY CLAUSE

The Delegee agrees to and shall indemnify and hold harmless and defend the City of Seguin, Texas, its officers, agents, and employees from any and all claims, losses, causes of action and damages, suits, and liability of every kind including all expenses of litigation, court costs, and attorney fees, for injury to or death to any person, or for damage to any property, arising from or in connection with the operations of the Delegee, its officers, agents and employees, carried out in furtherance of this Agreement. It is the expressed intention of the parties hereto, both the Delegee and the City of Seguin, that the indemnity provided for in this paragraph is also an

agreement by the Delegee to indemnify and protect the City of Seguin from the consequences of the City of Seguin's own negligence, where the negligence is a concurring cause of the injury, death, or damage.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date and year first above written.

CITY OF SEGUIN, TEXAS

Attest:

By: _____
Steve Parker, City Manager

SEGUIN HERITAGE MUSEUM

Attest:

By: _____
_____, President

QUARTERLY HOTEL OCCUPANCY TAX REPORT FORM

FOR QUARTER ENDED _____

Beginning Balance as of _____

This should equal the ending balance of the preceding quarter

Revenues:

Include occupancy tax money received from City of Seguin

Total Revenues:

Expenditures:

Include only funds spent from money received from City of Seguin.

These expenditures must meet requirements in Texas Tax Code Section 351.101

Total Expenditures:

This total should equal the "Total Expenditures" on the Disbursements Journal for the same quarter.

Net Revenues (Expenditures)

=====

Ending Balance as of _____

DISBURSEMENTS JOURNAL

<u>Date</u>	<u>Check #</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
			These expenditures must meet the requirements in Texas Tax Code 351.101	

Total Expenditures

POST EVENT REPORT FORM

HOTEL OCCUPANCY TAX FUNDING

By law of the State of Texas, the City of Seguin collects a Hotel Occupancy Tax (HOT) from hotels, motels, and bed & breakfast inns. The revenue from the HOT may be used only to directly promote tourism and the convention and hotel industry. According to the “Agreement to Delegate Use and Expenditure of Hotel Occupancy Tax Revenue” between the Seguin Heritage Museum and the City of Seguin, the HOT funds expended by your organization are limited to:

Historical restoration and preservation projects or activities or advertising and conducting solicitations and promotional programs to encourage tourists and convention delegates to visit preserved historic sites or museums;

- 1) at or in the immediate vicinity of convention center facilities or visitor information centers; or*
- 2) located elsewhere in the municipality or its vicinity that would be frequented by tourists and convention delegates.*

According to the above-mentioned agreement, your organization is required to submit a Post Event Report Form within ten (10) days following the event funded by the use of HOT funds.

Post Event Report Form

(Form shall be submitted within ten (10) days following the event)

ORGANIZATION INFORMATION

Date: _____

Name of Organization: _____

Address: _____

City, State, Zip: _____

Contact Name: _____

Contact Phone Number: _____

PROJECT OR EVENT

Name of Event or Project: _____

Date of Event or Project: _____

Primary Location of Event or Project: _____

Primary Purpose of Funded Event/Project: _____

Amount Used from Hotel Occupancy Tax Funds (Cannot be more than the Ending Balance of the Quaterly Report submitted for quarter prior to event): _____

How Were the Funds Actually Used? _____

Actual percentage of funded Event costs covered by hotel occupancy tax: _____

How many years have you held this Event or Project: _____

How many people did you predict would attend this Event? (number submitted in application for hotel occupancy tax funds): _____

What would you estimate was the actual attendance at the Event? _____

How many room nights were generated at Seguin hotels, motels or bed & breakfasts by attendees of this Event or Project? _____

If this Event has been funded by hotel occupancy tax in the last three years, how many room nights were generated at Seguin hotels, motels, or bed & breakfasts by attendees of this Event or Project? If records were not kept, please estimate the number of room nights and indicate if it is an estimate.

Last Year _____

Two Years Ago _____

Three Years Ago _____

What method did you use to determine the number of people who booked rooms at Seguin hotels, motels, or bed & breakfasts (e.g.; room block usage information, survey of hoteliers, etc.)?

Was a room block established for this Event at an area hotel (hotels), and if so, did the room block fill? _____

Please check all efforts your organization actually used to promote this Event and how much was actually spent in each category:

_____ Newspaper

_____ Press Releases

_____ Radio

_____ TV

_____ Direct Mail

_____ Other _____

**CITY OF SEGUIN
COUNTY OF GUADALUPE
STATE OF TEXAS**

RESOLUTION NO. _____

**RESOLUTION APPROVING THE AGREEMENT TO DELEGATE USE AND
EXPENDITURE OF HOTEL OCCUPANCY TAX REVENUE BETWEEN THE CITY OF
SEGUIN AND THE GUADALUPE COUNTY FAIR ASSOCIATION**

WHEREAS, the City of Seguin approved funding for the Guadalupe County Fair Association for fiscal year 2023 not to exceed \$17,000; and

WHEREAS, the Guadalupe County Fair Association agrees to provide the services as mentioned in the attached agreement, and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Seguin, Texas that:

1. The Agreement to Delegate Use and Expenditure of Hotel Occupancy Tax Revenue between the City of Seguin and the Guadalupe County Fair Association attached hereto is approved.
2. The City Manager is authorized to enter into the agreement.

PASSED AND APPROVED this 1st day of November, 2022.

Donna Dodgen, Mayor

ATTEST:

Naomi Manski, City Secretary

AGREEMENT TO DELEGATE USE AND EXPENDITURE
OF HOTEL OCCUPANCY TAX REVENUE
(Seguin – Guadalupe County Fair Association)

This Agreement is made this 1st day of October, 2022, by and between the City of Seguin, Texas, a municipal corporation of Guadalupe County, Texas, and the Guadalupe County Fair Association (“Delegee”).

I.

The City of Seguin, Texas, by authority of powers granted to it under state statutes and City of Seguin Charter has heretofore enacted a local hotel occupancy tax on occupants of hotels within the City of Seguin.

II.

As part of its Obligation under state statutes [primarily Texas Tax Code, Section 351.101] to use local hotel occupancy tax funds for attracting and promoting tourism and the convention and hotel industry, and in consideration for the Delegee attracting and promoting tourism for the visitor market from which the City of Seguin derives direct tourist income benefit, and provided that the Delegee complies with the other terms of this Agreement, the City of Seguin hereby agrees to pay the Delegee a portion of the local hotel occupancy tax funds as follows:

City of Seguin shall pay the lesser of seventeen thousand dollars (\$17,000.00), or the amount actually expended on eligible budgeted items as set out below as specific areas, in quarterly installments to the Delegee for the 2023 fiscal year, if the Delegee holds the event for which the funds have been authorized. If the event is not held, delegee shall not be eligible for funding. The City of Seguin has budgeted \$900,000 in estimated hotel occupancy tax collections for fiscal year 2023. If the actual revenue for fiscal year 2023 is not \$900,000, the delegee’s final quarterly installment will be reduced on a pro rata basis with the other organizations’ funding for fiscal year 2023.

Delegee acknowledges that in no event shall the Delegee be entitled to no more than the lesser of seventeen thousand dollars (\$17,000.00), or the amount actually expended in the specific areas set out below, in hotel occupancy tax revenue for the 2023 fiscal year.

Delegee agrees that any local hotel occupancy tax funds paid to it by the City of Seguin shall be used only in the following specific areas:

Expenses, including promotion expenses, directly related to a sporting event in which the majority of participants are tourists who substantially increase economic activity at hotels and motels within the municipality or its vicinity.

Delegee also agrees that advertising and signage for all events funded or partially funded under this agreement shall contain the following wording:

Partial funding for this event was provided by the City of Seguin, Texas.

As part of its quarterly reports, Delegee shall provide copies of advertising, signage, or other proof that the above statement was included.

In order to be eligible for funding from Hotel Occupancy Taxes, the Delegee promised to undertake the Guadalupe County Fair which attracts tourists to the City. The Fair is to be held the second week in October 2022. If the event is not held and the organization wishes to substitute another event, the organization must come before City Council no less than one month prior to the new event. This event must meet the objective for use of hotel occupancy tax funds as set out in the Texas Tax Code. In the event that this event is not held, then funding to the Delegee will be reduced accordingly.

III.

It is expressly understood and agreed by and between the parties that the Delegee is hired and engaged as an independent contractor and is not an officer, agent or employee of the City of Seguin.

IV.

Delegee shall provide to the City, prior to obtaining any local hotel occupancy tax funds, a proposed budget for the upcoming year including a listing of each scheduled activity, program or event that is directly funded by the revenue provided, said budget to be approved by the City Council in writing in advance of the release of any local hotel occupancy tax funds. It is understood and agreed by and between the parties that, upon budget approval by the City, a fiduciary duty is created in the Delegee with respect to each expenditure of revenue provided.

Delegee shall also provide to the City, prior to obtaining any local hotel occupancy tax funds, a list of events for the period October 1, 2022 through September 30, 2023. These events may be posted on the Seguin Convention and Visitors' Bureau website. If any events are added or deleted during this period, delegee shall immediately notify the Director of Finance for the City.

Thereafter, the Delegee shall provide to the Seguin City Council periodic reports, at least quarterly, on the activities that are conducted to benefit City of Seguin tourism, as well as an annual financial statement listing the expenditures made from revenue from the local hotel occupancy tax. These quarterly reports are to be provided to the City of Seguin's Director of Finance by the 15th day of October, January, April and July for the quarters

immediately preceding these dates. These reports must be submitted on the City of Seguin's forms provided as Attachment A to this Agreement. If the quarterly reports are not received by these dates and/or not submitted on the required forms, the City will not issue a payment for said quarter. It is further agreed by the Delegee that it shall maintain said revenue in a separate account established for that purpose and that it shall not commingle that revenue with any other money or maintain it in any other account.

Delegee shall also provide a Post Event Report Form as provided as Attachment B to this Agreement within ten (10) days following the event that is funded by the use of hotel occupancy tax funds. Failure to submit a completed Post Event Report Form may delay the disbursement of payments to the Delegee; the City reserves the right to withhold quarterly payments to the Delegee until the time that all required post-event forms have been submitted.

The Delegee shall maintain complete and accurate financial records of each expenditure of local hotel occupancy tax revenue and, upon request of the City Council or other person, shall make the records available for inspection and review. These records may be audited by an outside auditor appointed by the City at the City's expense. The Delegee shall provide a contact name, address and phone number for the audit along with this signed Agreement. The Delegee shall cooperate in all respects with the auditor and assist the auditor in gathering the records necessary for the audit. It is understood and agreed by and between the parties that hotel occupancy tax funds may be spent by the Delegee for day-to-day operations including supplies, salaries, office rental, travel expenses, and other administrative costs, if same have been previously approved in the budget and if directly related to the activities authorized under this Agreement. If a municipal or other public or private entity that conducts an activity authorized under this Agreement conducts other activities that are not authorized under this Agreement, the portion of the total administrative costs of the entity for which hotel occupancy tax revenue may be used may not exceed the portion of those administrative costs actually incurred in conducting the authorized activities.

Delegee is prohibited from using any hotel occupancy tax funds to directly or indirectly communicate, influence, attempting to influence, or otherwise lobby any political entity, an agent or employee of a political entity, or any political campaign. Any violation of this prohibition shall result in disqualification from receiving future funds.

As a further condition of receiving funds from the City, Delegee certifies that it has paid all ad valorem taxes that it may owe, that no liens exist on Delegee's property, and that Delegee has no other unpaid debt to the City.

V.

This Agreement shall be effective the 1st day of October, 2022, and shall continue in force until September 30, 2023. Either the City or the Delegee shall, upon affording proper written notice in the manner hereinbelow provided, have the option to terminate this Agreement at any time within thirty (30) days after giving such notice. Expiration or termination of this Agreement does not, however, relieve the Delegee of any requirement to file reports or otherwise account for the expenditure of all funds received prior to expiration or termination of this Agreement.

VI.

Any notice necessary or appropriate relative to this Agreement shall be effective when deposited in the United States mails, either certified or registered mail, postage prepaid and addressed to the City Manager, City of Seguin, P.O. Box 591, Seguin, Texas 78156, or to the Delegee, Post Office Box 334, Seguin, Texas 78156.

VII.

No part of this Agreement may be assigned or delegated without the prior written consent of the other party, and any attempted assignment of benefits or rights or delegation of duties or obligations shall be a breach of this Agreement. However, nothing in this Agreement shall prohibit the Delegee from participating with regional or state tourism programs or to contract for joint promotion with other agencies.

VIII.

This Agreement shall be governed by and construed under the laws of the State of Texas; however, Delegee further agrees that it will comply with all applicable federal and state laws, local ordinances and local codes.

IX.

INDEMNITY CLAUSE

The Delegee agrees to and shall indemnify and hold harmless and defend the City of Seguin, Texas, its officers, agents, and employees from any and all claims, losses, causes of action and damages, suits, and liability of every kind including all expenses of litigation, court costs, and attorney fees, for injury to or death to any person, or for damage to any property, arising from or in connection with the operations of the Delegee, its officers, agents and employees, carried out in furtherance of this Agreement. It is the expressed intention of the parties hereto, both the Delegee and the City of Seguin, that the indemnity provided for in this paragraph is also an agreement by the Delegee to indemnify and protect the City of Seguin from the consequences of the City of Seguin's own negligence, where the negligence is a concurring cause of the injury, death, or damage.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date and year first above written.

CITY OF SEGUIN, TEXAS

Attest:

By: _____
Steve Parker, City Manager

GUADALUPE COUNTY FAIR
ASSOCIATION

Attest:

By: _____
_____, President

QUARTERLY HOTEL OCCUPANCY TAX REPORT FORM

FOR QUARTER ENDED _____

Beginning Balance as of _____

This should equal the ending balance of the preceding quarter

Revenues:

Include occupancy tax money received from City of Seguin

Total Revenues:

Expenditures:

Include only funds spent from money received from City of Seguin.

These expenditures must meet requirements in Texas Tax Code Section 351.101

Total Expenditures:

This total should equal the "Total Expenditures" on the Disbursements Journal for the same quarter.

Net Revenues (Expenditures)

=====

Ending Balance as of _____

DISBURSEMENTS JOURNAL

<u>Date</u>	<u>Check #</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
			These expenditures must meet the requirements in Texas Tax Code 351.101	

Total Expenditures

POST EVENT REPORT FORM

HOTEL OCCUPANCY TAX FUNDING

By law of the State of Texas, the City of Seguin collects a Hotel Occupancy Tax (HOT) from hotels, motels, and bed & breakfast inns. The revenue from the HOT may be used only to directly promote tourism and the convention and hotel industry. According to the “Agreement to Delegate Use and Expenditure of Hotel Occupancy Tax Revenue” between the Guadalupe County Fair Association and the City of Seguin, the HOT funds expended by your organization are limited to:

Expenses, including promotion expenses, directly related to a sporting event in which the majority of participants are tourists who substantially increase economic activity at hotels and motels within the municipality or its vicinity.

According to the above-mentioned agreement, your organization is required to submit a Post Event Report Form within ten (10) days following the event funded by the use of HOT funds.

Post Event Report Form

(Form shall be submitted within ten (10) days following the event)

ORGANIZATION INFORMATION

Date: _____

Name of Organization: _____

Address: _____

City, State, Zip: _____

Contact Name: _____

Contact Phone Number: _____

PROJECT OR EVENT

Name of Event or Project: _____

Date of Event or Project: _____

Primary Location of Event or Project: _____

Primary Purpose of Funded Event/Project: _____

Amount Used from Hotel Occupancy Tax Funds (Cannot be more than the Ending Balance of the Quaterly Report submitted for quarter prior to event): _____

How Were the Funds Actually Used? _____

Actual percentage of funded Event costs covered by hotel occupancy tax: _____

How many years have you held this Event or Project: _____

How many people did you predict would attend this Event? (number submitted in application for hotel occupancy tax funds): _____

What would you estimate was the actual attendance at the Event? _____

How many room nights were generated at Seguin hotels, motels or bed & breakfasts by attendees of this Event or Project? _____

If this Event has been funded by hotel occupancy tax in the last three years, how many room nights were generated at Seguin hotels, motels, or bed & breakfasts by attendees of this Event or Project? If records were not kept, please estimate the number of room nights and indicate if it is an estimate.

Last Year _____

Two Years Ago _____

Three Years Ago _____

What method did you use to determine the number of people who booked rooms at Seguin hotels, motels, or bed & breakfasts (e.g.; room block usage information, survey of hoteliers, etc.)?

Was a room block established for this Event at an area hotel (hotels), and if so, did the room block fill? _____

Please check all efforts your organization actually used to promote this Event and how much was actually spent in each category:

_____ Newspaper

_____ Press Releases

_____ Radio

_____ TV

_____ Direct Mail

_____ Other _____

CITY OF SEGUIN

RESOLUTION NO. _____

STATE OF TEXAS

RESOLUTION APPROVING THE AGREEMENT TO DELEGATE USE AND EXPENDITURE OF HOTEL OCCUPANCY TAX REVENUE BETWEEN THE CITY OF SEGUIN AND THE SEGUIN LULAC COUNCIL #682

WHEREAS, the City of Seguin approved funding for the Seguin LULAC Council #682 for fiscal year 2023 not to exceed \$5,600; and

WHEREAS, the Seguin LULAC Council #682 agrees to provide the services as mentioned in the attached agreement, and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Seguin, Texas that:

1. The Agreement to Delegate Use and Expenditure of Hotel Occupancy Tax Revenue between the City of Seguin and the Seguin LULAC Council #682 attached hereto is approved.
2. The City Manager is authorized to enter into the agreement.

PASSED AND APPROVED this 1st day of November, 2022.

Donna Dodgen, Mayor

ATTEST:

Naomi Manski, City Secretary

AGREEMENT TO DELEGATE MANAGEMENT, USE AND EXPENDITURE
OF HOTEL OCCUPANCY TAX REVENUE
(Seguin LULAC Council #682)

This Agreement is made this 1st day of October, 2022, by and between the City of Seguin, Texas, a municipal corporation of Guadalupe County, Texas, and the Seguin LULAC Council #682 (“Delegee”).

I.

The City of Seguin, Texas, by authority of powers granted to it under state statutes and City of Seguin Charter has heretofore enacted a local hotel occupancy tax on occupants of hotels within the City of Seguin.

II.

As part of its Obligation under state statutes [primarily Texas Tax Code, Section 351.101] to use local hotel occupancy tax funds for attracting and promoting tourism and the convention and hotel industry, and in consideration for the Delegee attracting and promoting tourism for the visitor market from which the City of Seguin derives direct tourist income benefit, and provided that the Delegee complies with the other terms of this Agreement, the City of Seguin hereby agrees to pay the Delegee a portion of the local hotel occupancy tax funds as follows:

City of Seguin shall pay the lesser of five thousand six hundred dollars (\$5,600.00), or the amount actually expended on eligible budgeted items as set out below as specific areas, in quarterly installments to the Delegee for the 2023 fiscal year, if the Delegee holds the event for which the funds have been authorized. If the event is not held, delegee shall not be eligible for funding. The City of Seguin has budgeted \$900,000 in estimated hotel occupancy tax collections for fiscal year 2023. If the actual revenue for fiscal year 2023 is not \$900,000, the delegee’s final quarterly installment will be reduced on a pro rata basis with the other organizations’ funding for fiscal year 2023.

Delegee acknowledges that in no event shall the Delegee be entitled to no more than the lesser of five thousand six hundred dollars (\$5,600.00), or the amount actually expended in the specific areas set out below, in hotel occupancy tax revenue for the 2023 fiscal year.

Delegee agrees that any local hotel occupancy tax funds paid to it by the City of Seguin shall be used only in the following specific areas:

The encouragement, promotion, improvement and application of the arts, including instrumental and vocal music, dance, folk art, creative writing, architecture, design and allied fields, painting and sculpture, photography,

graphic and craft arts, motion pictures, radio, television, tape and sound recordings and other arts related to the presentation, performance, execution, and exhibition of these major art forms.

Delegee also agrees that advertising and signage for all events funded or partially funded under this agreement shall contain the following wording:

Partial funding for this event was provided by the City of Seguin, Texas.

As part of its quarterly reports, Delegee shall provide copies of advertising, signage, or other proof that the above statement was included.

In order to be eligible for funding from Hotel Occupancy Taxes, the Delegee promised to undertake the Cinco de Mayo Celebration which attracts tourists to the City. The Cinco de Mayo Celebration is to be held in May 2023. If the event is not held and the organization wishes to substitute another event, the organization must come before City Council no less than one month prior to the new event. This event must meet the objective for use of hotel occupancy tax funds as set out in the Texas Tax Code. In the event that this event is not held, then funding to the Delegee will be reduced accordingly.

III.

It is expressly understood and agreed by and between the parties that the Delegee is hired and engaged as an independent contractor and is not an officer, agent or employee of the City of Seguin.

IV.

Delegee shall provide to the City, prior to obtaining any local hotel occupancy tax funds, a proposed budget for the upcoming year including a listing of each scheduled activity, program or event that is directly funded by the revenue provided, said budget to be approved by the City Council in writing in advance of the release of any local hotel occupancy tax funds. It is understood and agreed by and between the parties that, upon budget approval by the City, a fiduciary duty is created in the Delegee with respect to each expenditure of revenue provided.

Delegee shall also provide to the City, prior to obtaining any local hotel occupancy tax funds, a list of events for the period October 1, 2022 through September 30, 2023. These events may be posted on the Seguin Convention and Visitors' Bureau website. If any events are added or deleted during this period, delegee shall immediately notify the Director of Finance for the City.

Thereafter, the Delegee shall provide to the Seguin City Council periodic reports, at least quarterly, on the activities that are conducted to benefit City of Seguin tourism, as well as

an annual financial statement listing the expenditures made from revenue from the local hotel occupancy tax. These quarterly reports are to be provided to the City of Seguin's Director of Finance by the 15th day of October, January, April and July for the quarters immediately preceding these dates. These reports must be submitted on the City of Seguin's forms provided as Attachment A to this Agreement. If the quarterly reports are not received by these dates and/or not submitted on the required forms, the City will not issue a payment for said quarter. It is further agreed by the Delegee that it shall maintain said revenue in a separate account established for that purpose and that it shall not commingle that revenue with any other money or maintain it in any other account.

Delegee shall also provide a Post Event Report Form as provided as Attachment B to this Agreement within ten (10) days following the event that is funded by the use of hotel occupancy tax funds. Failure to submit a completed Post Event Report Form may delay the disbursement of payments to the Delegee; the City reserves the right to withhold quarterly payments to the Delegee until the time that all required post-event forms have been submitted.

The Delegee shall maintain complete and accurate financial records of each expenditure of local hotel occupancy tax revenue and, upon request of the City Council or other person, shall make the records available for inspection and review. These records may be audited by an outside auditor appointed by the City at the City's expense. The Delegee shall provide a contact name, address and phone number for the audit along with this signed Agreement. The Delegee shall cooperate in all respects with the auditor and assist the auditor in gathering the records necessary for the audit. It is understood and agreed by and between the parties that hotel occupancy tax funds may be spent by the Delegee for day-to-day operations including supplies, salaries, office rental, travel expenses, and other administrative costs, if same have been previously approved in the budget and if directly related to the activities authorized under this Agreement. If a municipal or other public or private entity that conducts an activity authorized under this Agreement conducts other activities that are not authorized under this Agreement, the portion of the total administrative costs of the entity for which hotel occupancy tax revenue may be used may not exceed the portion of those administrative costs actually incurred in conducting the authorized activities.

Delegee is prohibited from using any hotel occupancy tax funds to directly or indirectly communicate, influence, attempting to influence, or otherwise lobby any political entity, an agent or employee of a political entity, or any political campaign. Any violation of this prohibition shall result in disqualification from receiving future funds.

As a further condition of receiving funds from the City, Delegee certifies that it has paid all ad valorem taxes that it may owe, that no liens exist on Delegee's property, and that Delegee has no other unpaid debt to the City.

V.

This Agreement shall be effective the 1st day of October, 2022, and shall continue in force until September 30, 2023. Either the City or the Delegee shall, upon affording proper written notice in the manner hereinbelow provided, have the option to terminate this Agreement at any time within thirty (30) days after giving such notice. Expiration or termination of this Agreement does not, however, relieve the Delegee of any requirement to file reports or otherwise account for the expenditure of all funds received prior to expiration or termination of this Agreement.

VI.

Any notice necessary or appropriate relative to this Agreement shall be effective when deposited in the United States mails, either certified or registered mail, postage prepaid and addressed to the City Manager, City of Seguin, P.O. Box 591, Seguin, Texas 78156, or to the Delegee, Post Office Box 707, Seguin, Texas 78156.

VII.

No part of this Agreement may be assigned or delegated without the prior written consent of the other party, and any attempted assignment of benefits or rights or delegation of duties or obligations shall be a breach of this Agreement. However, nothing in this Agreement shall prohibit the Delegee from participating with regional or state tourism programs or to contract for joint promotion with other agencies.

VIII.

This Agreement shall be governed by and construed under the laws of the State of Texas; however, Delegee further agrees that it will comply with all applicable federal and state laws, local ordinances and local codes.

IX.

INDEMNITY CLAUSE

The Delegee agrees to and shall indemnify and hold harmless and defend the City of Seguin, Texas, its officers, agents, and employees from any and all claims, losses, causes of action and damages, suits, and liability of every kind including all expenses of litigation, court costs, and attorney fees, for injury to or death to any person, or for damage to any property, arising from or in connection with the operations of the Delegee, its officers, agents and employees, carried out in furtherance of this Agreement. It is the expressed intention of the parties hereto, both the Delegee and the City of Seguin, that the indemnity provided for in this paragraph is also an agreement by the Delegee to indemnify and protect the City of Seguin from the consequences of the City of Seguin's own negligence, where the negligence is a concurring cause of the injury, death, or damage.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date and year first above written.

CITY OF SEGUIN, TEXAS

Attest:

By: _____
Steve Parker, City Manager

SEGUIN LULAC COUNCIL #682

Attest:

By: _____
_____, President

QUARTERLY HOTEL OCCUPANCY TAX REPORT FORM

FOR QUARTER ENDED _____

Beginning Balance as of _____

This should equal the ending balance of the preceding quarter

Revenues:

Include occupancy tax money received from City of Seguin

Total Revenues:

Expenditures:

Include only funds spent from money received from City of Seguin.

These expenditures must meet requirements in Texas Tax Code Section 351.101

Total Expenditures:

This total should equal the "Total Expenditures" on the Disbursements Journal for the same quarter.

Net Revenues (Expenditures)

=====

Ending Balance as of _____

DISBURSEMENTS JOURNAL

<u>Date</u>	<u>Check #</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
			These expenditures must meet the requirements in Texas Tax Code 351.101	

Total Expenditures

POST EVENT REPORT FORM

HOTEL OCCUPANCY TAX FUNDING

By law of the State of Texas, the City of Seguin collects a Hotel Occupancy Tax (HOT) from hotels, motels, and bed & breakfast inns. The revenue from the HOT may be used only to directly promote tourism and the convention and hotel industry. According to the “Agreement to Delegate Use and Expenditure of Hotel Occupancy Tax Revenue” between the Seguin LULAC Council #682 and the City of Seguin, the HOT funds expended by your organization are limited to:

The encouragement, promotion, improvement and application of the arts, including instrumental and vocal music, dance, folk art, creative writing, architecture, design and allied fields, painting and sculpture, photography, graphic and craft arts, motion pictures, radio, television, tape and sound recording and other arts related to the presentation, performance, execution, and exhibition of these major art forms.

According to the above-mentioned agreement, your organization is required to submit a Post Event Report Form within ten (10) days following the event funded by the use of HOT funds.

Post Event Report Form

(Form shall be submitted within ten (10) days following the event)

ORGANIZATION INFORMATION

Date: _____

Name of Organization: _____

Address: _____

City, State, Zip: _____

Contact Name: _____

Contact Phone Number: _____

PROJECT OR EVENT

Name of Event or Project: _____

Date of Event or Project: _____

Primary Location of Event or Project: _____

Primary Purpose of Funded Event/Project: _____

Amount Used from Hotel Occupancy Tax Funds (Cannot be more than the Ending Balance of the Quaterly Report submitted for quarter prior to event): _____

How Were the Funds Actually Used? _____

Actual percentage of funded Event costs covered by hotel occupancy tax: _____

How many years have you held this Event or Project: _____

How many people did you predict would attend this Event? (number submitted in application for hotel occupancy tax funds): _____

What would you estimate was the actual attendance at the Event? _____

How many room nights were generated at Seguin hotels, motels or bed & breakfasts by attendees of this Event or Project? _____

If this Event has been funded by hotel occupancy tax in the last three years, how many room nights were generated at Seguin hotels, motels, or bed & breakfasts by attendees of this Event or Project? If records were not kept, please estimate the number of room nights and indicate if it is an estimate.

Last Year _____

Two Years Ago _____

Three Years Ago _____

What method did you use to determine the number of people who booked rooms at Seguin hotels, motels, or bed & breakfasts (e.g.; room block usage information, survey of hoteliers, etc.)?

Was a room block established for this Event at an area hotel (hotels), and if so, did the room block fill? _____

Please check all efforts your organization actually used to promote this Event and how much was actually spent in each category:

_____ Newspaper

_____ Press Releases

_____ Radio

_____ TV

_____ Direct Mail

_____ Other _____

CITY OF SEGUIN

RESOLUTION NO. _____

STATE OF TEXAS

RESOLUTION APPROVING THE AGREEMENT TO DELEGATE USE AND EXPENDITURE OF HOTEL OCCUPANCY TAX REVENUE BETWEEN THE CITY OF SEGUIN AND THE SEGUIN ART LEAGUE

WHEREAS, the City of Seguin approved funding for the Seguin Art League for fiscal year 2022 not to exceed \$2,700; and

WHEREAS, the Seguin Art League agrees to provide the services as mentioned in the attached agreement, and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Seguin, Texas that:

1. The Agreement to Delegate Use and Expenditure of Hotel Occupancy Tax Revenue between the City of Seguin and the Seguin Art League attached hereto is approved.
2. The City Manager is authorized to enter into the agreement.

PASSED AND APPROVED this 1st day of November, 2022.

Donna Dodgen, Mayor

ATTEST:

Naomi Manski, City Secretary

AGREEMENT TO DELEGATE MANAGEMENT, USE AND EXPENDITURE
OF HOTEL OCCUPANCY TAX REVENUE
(Seguin Art League)

This Agreement is made this 1st day of October, 2022, by and between the City of Seguin, Texas, a municipal corporation of Guadalupe County, Texas, and the Seguin Art League (“Delegee”).

I.

The City of Seguin, Texas, by authority of powers granted to it under state statutes and City of Seguin Charter has heretofore enacted a local hotel occupancy tax on occupants of hotels within the City of Seguin.

II.

As part of its Obligation under state statutes [primarily Texas Tax Code, Section 351.101] to use local hotel occupancy tax funds for attracting and promoting tourism and the convention and hotel industry, and in consideration for the Delegee attracting and promoting tourism for the visitor market from which the City of Seguin derives direct tourist income benefit, and provided that the Delegee complies with the other terms of this Agreement, the City of Seguin hereby agrees to pay the Delegee a portion of the local hotel occupancy tax funds as follows:

City of Seguin shall pay the lesser of two thousand seven hundred dollars (\$2,700.00), or the amount actually expended on eligible budgeted items as set out below as specific areas, in quarterly installments to the Delegee for the 2023 fiscal year, if the Delegee holds the event for which the funds have been authorized. If the event is not held, delegee shall not be eligible for funding. The City of Seguin has budgeted \$900,000 in estimated hotel occupancy tax collections for fiscal year 2023. If the actual revenue for fiscal year 2023 is not \$900,000, the delegee’s final quarterly installment will be reduced on a pro rata basis with the other organizations’ funding for fiscal year 2023.

Delegee acknowledges that in no event shall the Delegee be entitled to no more than the lesser of two thousand seven hundred dollars (\$2,700.00), or the amount actually expended in the specific areas set out below, in hotel occupancy tax revenue for the 2023 fiscal year.

Delegee agrees that any local hotel occupancy tax funds paid to it by the City of Seguin shall be used only in the following specific areas:

The encouragement, promotion, improvement and application of the arts, including instrumental and vocal music, dance, folk art, creative writing, architecture, design and allied fields, painting and sculpture, photography,

graphic and craft arts, motion pictures, radio, television, tape and sound recordings and other arts related to the presentation, performance, execution, and exhibition of these major art forms.

Delegee also agrees that advertising and signage for all events funded or partially funded under this agreement shall contain the following wording:

Partial funding for this event was provided by the City of Seguin, Texas.

As part of its quarterly reports, Delegee shall provide copies of advertising, signage, or other proof that the above statement was included.

In order to be eligible for funding from Hotel Occupancy Taxes, the Delegee promised to undertake the Yulefest, Pecan Fest Paint, and Third Thursday Art which attracts tourists to the City. The Yulefest is to be held December 4, 2022. The Pecan Fest Paint is to be held October, 2022 and the Third Thursday Art is to be held throughout the year. If the event is not held and the organization wishes to substitute another event, the organization must come before City Council no less than one month prior to the new event. This event must meet the objective for use of hotel occupancy tax funds as set out in the Texas Tax Code. In the event that these events are not held, then funding to the Delegee will be reduced accordingly.

III.

It is expressly understood and agreed by and between the parties that the Delegee is hired and engaged as an independent contractor and is not an officer, agent or employee of the City of Seguin.

IV.

Delegee shall provide to the City, prior to obtaining any local hotel occupancy tax funds, a proposed budget for the upcoming year including a listing of each scheduled activity, program or event that is directly funded by the revenue provided, said budget to be approved by the City Council in writing in advance of the release of any local hotel occupancy tax funds. It is understood and agreed by and between the parties that, upon budget approval by the City, a fiduciary duty is created in the Delegee with respect to each expenditure of revenue provided.

Delegee shall also provide to the City, prior to obtaining any local hotel occupancy tax funds, a list of events for the period October 1, 2022 through September 30, 2023. These events may be posted on the Seguin Convention and Visitors' Bureau website. If any events are added or deleted during this period, delegee shall immediately notify the Director of Finance for the City.

Thereafter, the Delegee shall provide to the Seguin City Council periodic reports, at least quarterly, on the activities that are conducted to benefit City of Seguin tourism, as well as an annual financial statement listing the expenditures made from revenue from the local hotel occupancy tax. These quarterly reports are to be provided to the City of Seguin's Director of Finance by the 15th day of October, January, April and July for the quarters immediately preceding these dates. These reports must be submitted on the City of Seguin's forms provided as Attachment A to this Agreement. If the quarterly reports are not received by these dates and/or not submitted on the required forms, the City will not issue a payment for said quarter. It is further agreed by the Delegee that it shall maintain said revenue in a separate account established for that purpose and that it shall not commingle that revenue with any other money or maintain it in any other account.

Delegee shall also provide a Post Event Report Form as provided as Attachment B to this Agreement within ten (10) days following the event that is funded by the use of hotel occupancy tax funds. Failure to submit a completed Post Event Report Form may delay the disbursement of payments to the Delegee; the City reserves the right to withhold quarterly payments to the Delegee until the time that all required post-event forms have been submitted.

The Delegee shall maintain complete and accurate financial records of each expenditure of local hotel occupancy tax revenue and, upon request of the City Council or other person, shall make the records available for inspection and review. These records may be audited by an outside auditor appointed by the City at the City's expense. The Delegee shall provide a contact name, address and phone number for the audit along with this signed Agreement. The Delegee shall cooperate in all respects with the auditor and assist the auditor in gathering the records necessary for the audit. It is understood and agreed by and between the parties that hotel occupancy tax funds may be spent by the Delegee for day-to-day operations including supplies, salaries, office rental, travel expenses, and other administrative costs, if same have been previously approved in the budget and if directly related to the activities authorized under this Agreement. If a municipal or other public or private entity that conducts an activity authorized under this Agreement conducts other activities that are not authorized under this Agreement, the portion of the total administrative costs of the entity for which hotel occupancy tax revenue may be used may not exceed the portion of those administrative costs actually incurred in conducting the authorized activities.

Delegee is prohibited from using any hotel occupancy tax funds to directly or indirectly communicate, influence, attempting to influence, or otherwise lobby any political entity, an agent or employee of a political entity, or any political campaign. Any violation of this prohibition shall result in disqualification from receiving future funds.

As a further condition of receiving funds from the City, Delegee certifies that it has paid all ad valorem taxes that it may owe, that no liens exist on Delegee's property, and that Delegee has no other unpaid debt to the City.

V.

This Agreement shall be effective the 1st day of October, 2022, and shall continue in force until September 30, 2023. Either the City or the Delegee shall, upon affording proper written notice in the manner hereinbelow provided, have the option to terminate this Agreement at any time within thirty (30) days after giving such notice. Expiration or termination of this Agreement does not, however, relieve the Delegee of any requirement to file reports or otherwise account for the expenditure of all funds received prior to expiration or termination of this Agreement.

VI.

Any notice necessary or appropriate relative to this Agreement shall be effective when deposited in the United States mails, either certified or registered mail, postage prepaid and addressed to the City Manager, City of Seguin, P.O. Box 591, Seguin, Texas 78156, or to the Delegee, Post Office Box 454, Seguin, Texas 78156.

VII.

No part of this Agreement may be assigned or delegated without the prior written consent of the other party, and any attempted assignment of benefits or rights or delegation of duties or obligations shall be a breach of this Agreement. However, nothing in this Agreement shall prohibit the Delegee from participating with regional or state tourism programs or to contract for joint promotion with other agencies.

VIII.

This Agreement shall be governed by and construed under the laws of the State of Texas; however, Delegee further agrees that it will comply with all applicable federal and state laws, local ordinances and local codes.

IX.

INDEMNITY CLAUSE

The Delegee agrees to and shall indemnify and hold harmless and defend the City of Seguin, Texas, its officers, agents, and employees from any and all claims, losses, causes of action and damages, suits, and liability of every kind including all expenses of litigation, court costs, and attorney fees, for injury to or death to any person, or for damage to any property, arising from or in connection with the operations of the Delegee, its officers, agents and employees, carried out in furtherance of this Agreement. It is the expressed intention of the parties hereto, both the Delegee and the City of Seguin, that the indemnity provided for in this paragraph is also an

agreement by the Delegee to indemnify and protect the City of Seguin from the consequences of the City of Seguin's own negligence, where the negligence is a concurring cause of the injury, death, or damage.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date and year first above written.

CITY OF SEGUIN, TEXAS

Attest:

By: _____
Steve Parker, City Manager

SEGUIN ART LEAGUE

Attest:

By: _____
_____, President

QUARTERLY HOTEL OCCUPANCY TAX REPORT FORM

FOR QUARTER ENDED _____

Beginning Balance as of _____

This should equal the ending balance of the preceding quarter

Revenues:

Include occupancy tax money received from City of Seguin

Total Revenues:

Expenditures:

Include only funds spent from money received from City of Seguin.

These expenditures must meet requirements in Texas Tax Code Section 351.101

Total Expenditures:

This total should equal the "Total Expenditures" on the Disbursements Journal for the same quarter.

Net Revenues (Expenditures)

=====

Ending Balance as of _____

DISBURSEMENTS JOURNAL

<u>Date</u>	<u>Check #</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
			These expenditures must meet the requirements in Texas Tax Code 351.101	

Total Expenditures

POST EVENT REPORT FORM

HOTEL OCCUPANCY TAX FUNDING

By law of the State of Texas, the City of Seguin collects a Hotel Occupancy Tax (HOT) from hotels, motels, and bed & breakfast inns. The revenue from the HOT may be used only to directly promote tourism and the convention and hotel industry. According to the “Agreement to Delegate Use and Expenditure of Hotel Occupancy Tax Revenue” between the Seguin Art League and the City of Seguin, the HOT funds expended by your organization are limited to:

The encouragement, promotion, improvement and application of the arts, including instrumental and vocal music, dance, folk art, creative writing, architecture, design and allied fields, painting and sculpture, photography, graphic and craft arts, motion pictures, radio, television, tape and sound recording and other arts related to the presentation, performance, execution, and exhibition of these major art forms.

According to the above-mentioned agreement, your organization is required to submit a Post Event Report Form within ten (10) days following the event funded by the use of HOT funds.

Post Event Report Form

(Form shall be submitted within ten (10) days following the event)

ORGANIZATION INFORMATION

Date: _____

Name of Organization: _____

Address: _____

City, State, Zip: _____

Contact Name: _____

Contact Phone Number: _____

PROJECT OR EVENT

Name of Event or Project: _____

Date of Event or Project: _____

Primary Location of Event or Project: _____

Primary Purpose of Funded Event/Project: _____

Amount Used from Hotel Occupancy Tax Funds (Cannot be more than the Ending Balance of the Quaterly Report submitted for quarter prior to event): _____

How Were the Funds Actually Used? _____

Actual percentage of funded Event costs covered by hotel occupancy tax: _____

How many years have you held this Event or Project: _____

How many people did you predict would attend this Event? (number submitted in application for hotel occupancy tax funds): _____

What would you estimate was the actual attendance at the Event? _____

How many room nights were generated at Seguin hotels, motels or bed & breakfasts by attendees of this Event or Project? _____

If this Event has been funded by hotel occupancy tax in the last three years, how many room nights were generated at Seguin hotels, motels, or bed & breakfasts by attendees of this Event or Project? If records were not kept, please estimate the number of room nights and indicate if it is an estimate.

Last Year _____

Two Years Ago _____

Three Years Ago _____

What method did you use to determine the number of people who booked rooms at Seguin hotels, motels, or bed & breakfasts (e.g.; room block usage information, survey of hoteliers, etc.)?

Was a room block established for this Event at an area hotel (hotels), and if so, did the room block fill? _____

Please check all efforts your organization actually used to promote this Event and how much was actually spent in each category:

_____ Newspaper

_____ Press Releases

_____ Radio

_____ TV

_____ Direct Mail

_____ Other _____

CITY OF SEGUIN

RESOLUTION NO. _____

STATE OF TEXAS

RESOLUTION APPROVING THE AGREEMENT TO DELEGATE USE AND EXPENDITURE OF HOTEL OCCUPANCY TAX REVENUE BETWEEN THE CITY OF SEGUIN AND THE FIELDS OF HUBER RANCH, LLC

WHEREAS, the City of Seguin approved funding for the Fields of Huber Ranch, LLC for fiscal year 2023 not to exceed \$40,000, and

WHEREAS, the Fields of Huber Ranch, LLC agrees to provide the services as mentioned in the attached agreement, and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Seguin, Texas that:

1. The Agreement to Delegate Use and Expenditure of Hotel Occupancy Tax Revenue between the City of Seguin and the Fields of Huber Ranch, LLC attached hereto is approved.
2. The City Manager is authorized to enter into the agreement.

PASSED AND APPROVED this 1st day of November, 2022.

Donna Dodgen, Mayor

ATTEST:

Naomi Manski, City Secretary

AGREEMENT TO DELEGATE USE AND EXPENDITURE
OF HOTEL OCCUPANCY TAX REVENUE
(The Fields of Huber Ranch, LLC)

This Agreement is made this 1st day of October, 2022, by and between the City of Seguin, Texas, a municipal corporation of Guadalupe County, Texas, and the Fields of Huber Ranch, LLC (“Delegee”).

I.

The City of Seguin, Texas, by authority of powers granted to it under state statutes and City of Seguin Charter has heretofore enacted a local hotel occupancy tax on occupants of hotels within the City of Seguin.

II.

As part of its Obligation under state statutes [primarily Texas Tax Code, Section 351.101] to use local hotel occupancy tax funds for attracting and promoting tourism and the convention and hotel industry, and in consideration for the Delegee attracting and promoting tourism for the visitor market from which the City of Seguin derives direct tourist income benefit, and provided that the Delegee complies with the other terms of this Agreement, the City of Seguin hereby agrees to pay the Delegee a portion of the local hotel occupancy tax funds as follows:

City of Seguin shall pay the lesser of forty thousand dollars (\$40,000.00), or the amount actually expended on eligible budgeted items as set out below as specific areas, in quarterly installments to the Delegee for the 2023 fiscal year, if the Delegee holds the event for which the funds have been authorized. If the event is not held, delegee shall not be eligible for funding. The City of Seguin has budgeted \$900,000 in estimated hotel occupancy tax collections for fiscal year 2023. If the actual revenue for fiscal year 2023 is not \$900,000, the delegee’s final quarterly installment will be reduced on a pro rata basis with the other organizations’ funding for fiscal year 2023.

Delegee acknowledges that in no event shall the Delegee be entitled to no more than the lesser of forty thousand dollars (\$40,000.00), or the amount actually expended in the specific areas set out below, in hotel occupancy tax revenue for the 2023 fiscal year.

Delegee agrees that any local hotel occupancy tax funds paid to it by the City of Seguin shall be used only in the following specific areas:

Expenses, including promotion expenses, directly related to a sporting event in which the majority of participants are tourists who substantially increase economic activity at hotels and motels within the municipality or its vicinity.

Delegee also agrees that advertising and signage for all events funded or partially funded under this agreement shall contain the following wording:

Partial funding for this event was provided by the City of Seguin, Texas.

As part of its quarterly reports, Delegee shall provide copies of advertising, signage, or other proof that the above statement was included.

In order to be eligible for funding from Hotel Occupancy Taxes, the Delegee promised to undertake softball tournaments which attracts tourists to the City. The tournaments are to be held throughout the year. If the event is not held and the organization wishes to substitute another event, the organization must come before City Council no less than one month prior to the new event. This event must meet the objective for use of hotel occupancy tax funds as set out in the Texas Tax Code. In the event that these events are not held, then funding to the Delegee will be reduced accordingly.

III.

It is expressly understood and agreed by and between the parties that the Delegee is hired and engaged as an independent contractor and is not an officer, agent or employee of the City of Seguin.

IV.

Delegee shall provide to the City, prior to obtaining any local hotel occupancy tax funds, a proposed budget for the upcoming year including a listing of each scheduled activity, program or event that is directly funded by the revenue provided, said budget to be approved by the City Council in writing in advance of the release of any local hotel occupancy tax funds. It is understood and agreed by and between the parties that, upon budget approval by the City, a fiduciary duty is created in the Delegee with respect to each expenditure of revenue provided.

Delegee shall also provide to the City, prior to obtaining any local hotel occupancy tax funds, a list of events for the period October 1, 2022 through September 30, 2023. These events may be posted on the Seguin Convention and Visitors' Bureau website. If any events are added or deleted during this period, delegee shall immediately notify the Director of Finance for the City.

Thereafter, the Delegee shall provide to the Seguin City Council periodic reports, at least quarterly, on the activities that are conducted to benefit City of Seguin tourism, as well as an annual financial statement listing the expenditures made from revenue from the local hotel occupancy tax. These quarterly reports are to be provided to the City of Seguin's Director of Finance by the 15th day of October, January, April and July for the quarters

immediately preceding these dates. These reports must be submitted on the City of Seguin's forms provided as Attachment A to this Agreement. If the quarterly reports are not received by these dates and/or not submitted on the required forms, the City will not issue a payment for said quarter. It is further agreed by the Delegee that it shall maintain said revenue in a separate account established for that purpose and that it shall not commingle that revenue with any other money or maintain it in any other account.

Delegee shall also provide a Post Event Report Form as provided as Attachment B to this Agreement within ten (10) days following the event that is funded by the use of hotel occupancy tax funds. Failure to submit a completed Post Event Report Form may delay the disbursement of payments to the Delegee; the City reserves the right to withhold quarterly payments to the Delegee until the time that all required post-event forms have been submitted.

The Delegee shall maintain complete and accurate financial records of each expenditure of local hotel occupancy tax revenue and, upon request of the City Council or other person, shall make the records available for inspection and review. These records may be audited by an outside auditor appointed by the City at the City's expense. The Delegee shall provide a contact name, address and phone number for the audit along with this signed Agreement. The Delegee shall cooperate in all respects with the auditor and assist the auditor in gathering the records necessary for the audit. It is understood and agreed by and between the parties that hotel occupancy tax funds may be spent by the Delegee for day-to-day operations including supplies, salaries, office rental, travel expenses, and other administrative costs, if same have been previously approved in the budget and if directly related to the activities authorized under this Agreement. If a municipal or other public or private entity that conducts an activity authorized under this Agreement conducts other activities that are not authorized under this Agreement, the portion of the total administrative costs of the entity for which hotel occupancy tax revenue may be used may not exceed the portion of those administrative costs actually incurred in conducting the authorized activities.

Delegee is prohibited from using any hotel occupancy tax funds to directly or indirectly communicate, influence, attempting to influence, or otherwise lobby any political entity, an agent or employee of a political entity, or any political campaign. Any violation of this prohibition shall result in disqualification from receiving future funds.

As a further condition of receiving funds from the City, Delegee certifies that it has paid all ad valorem taxes that it may owe, that no liens exist on Delegee's property, and that Delegee has no other unpaid debt to the City.

V.

This Agreement shall be effective the 1st day of October, 2022, and shall continue in force until September 30, 2023. Either the City or the Delegee shall, upon affording proper written notice in the manner hereinbelow provided, have the option to terminate this Agreement at any time within thirty (30) days after giving such notice. Expiration or termination of this Agreement does not, however, relieve the Delegee of any requirement to file reports or otherwise account for the expenditure of all funds received prior to expiration or termination of this Agreement.

VI.

Any notice necessary or appropriate relative to this Agreement shall be effective when deposited in the United States mails, either certified or registered mail, postage prepaid and addressed to the City Manager, City of Seguin, P.O. Box 591, Seguin, Texas 78156, or to the Delegee, 3000 Huber Road, Seguin, Texas 78156.

VII.

No part of this Agreement may be assigned or delegated without the prior written consent of the other party, and any attempted assignment of benefits or rights or delegation of duties or obligations shall be a breach of this Agreement. However, nothing in this Agreement shall prohibit the Delegee from participating with regional or state tourism programs or to contract for joint promotion with other agencies.

VIII.

This Agreement shall be governed by and construed under the laws of the State of Texas; however, Delegee further agrees that it will comply with all applicable federal and state laws, local ordinances and local codes.

IX.

INDEMNITY CLAUSE

The Delegee agrees to and shall indemnify and hold harmless and defend the City of Seguin, Texas, its officers, agents, and employees from any and all claims, losses, causes of action and damages, suits, and liability of every kind including all expenses of litigation, court costs, and attorney fees, for injury to or death to any person, or for damage to any property, arising from or in connection with the operations of the Delegee, its officers, agents and employees, carried out in furtherance of this Agreement. It is the expressed intention of the parties hereto, both the Delegee and the City of Seguin, that the indemnity provided for in this paragraph is also an agreement by the Delegee to indemnify and protect the City of Seguin from the consequences of the City of Seguin's own negligence, where the negligence is a concurring cause of the injury, death, or damage.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date and year first above written.

CITY OF SEGUIN, TEXAS

Attest:

By: _____
Steve Parker, City Manager

THE FIELDS OF HUBER RANCH, LLC

Attest:

By: _____
_____, President

QUARTERLY HOTEL OCCUPANCY TAX REPORT FORM

FOR QUARTER ENDED _____

Beginning Balance as of _____

This should equal the ending balance of the preceding quarter

Revenues:

Include occupancy tax money received from City of Seguin

Total Revenues:

Expenditures:

Include only funds spent from money received from City of Seguin.

These expenditures must meet requirements in Texas Tax Code Section 351.101

Total Expenditures:

This total should equal the "Total Expenditures" on the Disbursements Journal for the same quarter.

Net Revenues (Expenditures)

=====

Ending Balance as of _____

DISBURSEMENTS JOURNAL

<u>Date</u>	<u>Check #</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
			These expenditures must meet the requirements in Texas Tax Code 351.101	

Total Expenditures

POST EVENT REPORT FORM

HOTEL OCCUPANCY TAX FUNDING

By law of the State of Texas, the City of Seguin collects a Hotel Occupancy Tax (HOT) from hotels, motels, and bed & breakfast inns. The revenue from the HOT may be used only to directly promote tourism and the convention and hotel industry. According to the “Agreement to Delegate Use and Expenditure of Hotel Occupancy Tax Revenue” between the Fields at Huber Ranch, LLC and the City of Seguin, the HOT funds expended by your organization are limited to:

Expenses, including promotion expenses, directly related to a sporting event in which the majority of participants are tourists who substantially increase economic activity at hotels and motels within the municipality or its vicinity.

According to the above-mentioned agreement, your organization is required to submit a Post Event Report Form within ten (10) days following the event funded by the use of HOT funds.

Post Event Report Form

(Form shall be submitted within ten (10) days following the event)

ORGANIZATION INFORMATION

Date: _____

Name of Organization: _____

Address: _____

City, State, Zip: _____

Contact Name: _____

Contact Phone Number: _____

PROJECT OR EVENT

Name of Event or Project: _____

Date of Event or Project: _____

Primary Location of Event or Project: _____

Primary Purpose of Funded Event/Project: _____

Amount Used from Hotel Occupancy Tax Funds (Cannot be more than the Ending Balance of the Quaterly Report submitted for quarter prior to event): _____

How Were the Funds Actually Used? _____

Actual percentage of funded Event costs covered by hotel occupancy tax: _____

How many years have you held this Event or Project: _____

How many people did you predict would attend this Event? (number submitted in application for hotel occupancy tax funds): _____

What would you estimate was the actual attendance at the Event? _____

How many room nights were generated at Seguin hotels, motels or bed & breakfasts by attendees of this Event or Project? _____

If this Event has been funded by hotel occupancy tax in the last three years, how many room nights were generated at Seguin hotels, motels, or bed & breakfasts by attendees of this Event or Project? If records were not kept, please estimate the number of room nights and indicate if it is an estimate.

Last Year _____

Two Years Ago _____

Three Years Ago _____

What method did you use to determine the number of people who booked rooms at Seguin hotels, motels, or bed & breakfasts (e.g.; room block usage information, survey of hoteliers, etc.)?

Was a room block established for this Event at an area hotel (hotels), and if so, did the room block fill? _____

Please check all efforts your organization actually used to promote this Event and how much was actually spent in each category:

_____ Newspaper

_____ Press Releases

_____ Radio

_____ TV

_____ Direct Mail

_____ Other _____